

Legislative Oversight Manual

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National Institute for Legislative Studies National
Assembly

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Legislative Oversight Manual

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1. Objectives of Oversight

Legislative oversight is an important tool in promoting transparency and accountability in governance. It is an effective instrument deployed by legislators, as representatives of the citizenry, to hold government accountable.

Specifically, oversight of the executive is designed to achieve the following objectives among others:

1. Ensure executive compliance with legislative intent;
2. Improve the efficiency, effectiveness, and economy of governmental operations;
3. Evaluate programme performance;
4. Prevent executive encroachment on legislative powers and prerogatives;
5. Investigate alleged instances of poor administration, arbitrary and capricious behaviour, abuse, waste, fraud, and dishonesty;
6. Assess agency or officials' ability to manage and carry out programme objectives;
7. Assess the need for new federal legislation;
8. Review and determine federal financial priorities;
9. Protect individual rights and liberties; and
10. Inform the public about how the government is performing its public duties.¹

¹ Morton Rosenberg, *When Congress Comes Calling: A Primer on the Principles, Practices, and Pragmatics of Legislative Inquiry*, www.constitutionalproject.org. Accessed May 20, 2014

2. Perspectives on Oversight

Legislative Oversight is rooted in the theory of Separation of Powers (first developed in ancient Greece). Legislative oversight ensures that the body which administers does not adjudicate or legislate, i.e., no one arm of government (executive, legislature and judiciary) would have controlling power over another. This is for the purpose of preserving the liberty of the individual and avoiding tyranny. The arms of government are legislature, executive, and judiciary, which can be contrasted with the fusion of powers in a parliamentary system where the executive and legislature (and sometimes parts of the judiciary) are unified.² The concept of oversight is used differently to reflect scrutiny, review, inspection, control, supervision and watchfulness of public funds.

Oversight simply means the act or job of directing work that is being done or regulatory supervision of state expenditure towards transparency and accountability of public resources. With a deep legislative history, most definitions of oversight rely conceptually on the definitions of Mill and Montesquieu, and stem mostly from studies done on legislatures in the United States in the 1970s. These definitions reflect a varied approach to the term, and demonstrate more than anything else its ambiguity.

Oversight revolves around the act of checking, verifying, examining, criticizing, censuring, challenging, questioning and calling for account.³ This is achieved through varied oversight or legislative tools such as committee's activities e.g. site visit or project visitation, parliamentary questions, correspondence with MDAs, etc. The ability of a legislature to robustly monitor

² Woodrow, W., *Congressional Government: A Study in American Politics* (Baltimore: John Hopkins University Press, 1981), pp. 27, 215

³ Ibid

the executive is an indicator of good governance. According to Agora, parliamentary oversight is carried out in order to:

- i. ensure transparency and openness of executive activities
- ii. hold the executive branch accountable
- iii. provide financial accountability and
- iv. Uphold the rule of law.⁴

Pelizzo et al, (2006) in a WBI publication on "Parliamentary Oversight for Government Accountability" explain legislative oversight as the legislative supervision of the policies and the programmes enacted by the government. They also explain that oversight is the supervision of what the executive branch of government has done as well as policies and legislative proposals.⁵

These definitions either look at legislative oversight as a series of events that happen before and after (ex-post and ex-ante) policies and legislation are promulgated. Both systems of parliamentary practice (presidential or parliamentary), though at varying degrees of effectiveness, have legal frameworks for legislative oversight of executive actions. This manual of oversight in Nigeria shows how legislative oversight can be effectively carried out towards good governance in the country.

⁴ <http://www.agora-parl.org/resources/aoe/oversight> Accessed: June 5, 2014

⁵ Pelizzo, R., et al, *Parliamentary Oversight for Government Accountability*, Stock No. 37262. Available at <http://siteresources.worldbank.org/WBI/Resources/ParliamentaryOversightforGovernmentAccountability.pdf> Accessed June 5, 2014

3. Authority to Conduct Oversight

The authority to conduct oversight is conferred by the Constitution, statutes and standing rules of the National Assembly. The authority given to statutory bodies to conduct or respond to oversight functions requires that reports are submitted to the National Assembly through the relevant committees. These authorities include the following:

3.1. Constitutional Authority

The constitutional authority to conduct oversight falls under three groups: Appropriation Authority, Investigative Authority and Routine Authority:

3.1.1. Appropriation Authority: This is the authority which the National Assembly has to, through an appropriation or supplementary appropriation bill, approve, vary or question budgets (annual or supplementary) submitted to it by the executive and authorize a withdrawal by the executive of money so appropriated.

This authority is conferred on the National Assembly by sections 59 and 80 of the CFRN 1999 as Amended. The relevant provisions are:

59. (1) The provisions of this section shall apply to:

(a) an appropriation bill or a supplementary appropriation bill, including any other bill for the payment, issue or withdrawal from the Consolidated Revenue Fund or any other public fund of the Federation of any money charged thereon or any alteration in the amount of such a payment, issue or withdrawal; and

(b) a bill for the imposition of or increase in any tax, duty or fee or any reduction, withdrawal or cancellation thereof.

80. (1) All revenues or other moneys raised or received by the Federation (not being revenues or other moneys payable under this Constitution or any Act of the National Assembly into any other public fund of the Federation established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund of the Federation.

(2) No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issue of those moneys has been authorised by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of section 81 of this Constitution.

(3) No moneys shall be withdrawn from any public fund of the Federation, other than the Consolidated Revenue Fund of the Federation, unless the issue of those moneys has been authorised by an Act of the National Assembly.

(4) No moneys shall be withdrawn from the Consolidated Revenue Fund or any other public fund of the Federation, except in the manner prescribed by the National Assembly.

3.1.2. Investigative Authority: The National and State assemblies are empowered to investigate the conduct of any person and MDAs on matters over which the legislature has competence.

This power is provided for by the Constitution in sections 4 and 88-89 for the National Assembly (and replicated for State Houses of Assembly in sections 128-129). They provide thus:

88. (1) Subject to the provisions of this Constitution, each House of the National Assembly shall have power by resolution published in its journal or in the Official

Gazette of the Government of the Federation to direct or cause to be directed investigation into -

(a) any matter or thing with respect to which it has power to make laws, and

(b) the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of or responsibility for -

(i) Executing or administering laws enacted by National Assembly, and

(ii) Disbursing or administering moneys appropriated or to be appropriated by the National Assembly.

(2) The powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to -

(a) Make laws with respect to any matter within its legislative competence and correct any defects in existing laws; and

(b) Expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it.

Section 4 of the CFRN provides for the legislative powers of the National and State Assemblies and accordingly, the matters over which they can conduct investigations.

3.1.3. National Assembly Legislative Authority:

(1) The legislative powers of the Federal Republic of Nigeria shall be vested in a National Assembly for the Federation, which shall consist of a Senate and a House of Representatives.

(2) The National Assembly shall have power to make laws for the peace, order and good government of the Federation or any part thereof with respect to any matter included in the Exclusive Legislative List set out in Part I of the Second Schedule to this Constitution.

(3) The power of the National Assembly to make laws for the peace, order and good government of the Federation with respect to any matter included in the Exclusive Legislative List shall, save as otherwise provided in this Constitution, be to the exclusion of the Houses of Assembly of States.

(4) In addition and without prejudice to the powers conferred by subsection (2) of this section, the National Assembly shall have power to make laws with respect to the following matters, that is to say:-

(a) any matter in the Concurrent Legislative List set out in the first column of Part II of the Second Schedule to this Constitution to the extent prescribed in the second column opposite thereto; and

(b) any other matter with respect to which it is empowered to make laws in accordance with the provisions of this Constitution.

(5) If any Law enacted by the House of Assembly of a State is inconsistent with any law validly made by the National Assembly, the law made by the National Assembly shall prevail, and that other Law shall, to the extent of the inconsistency, be void.

3.1.4. State Houses of Assembly Legislative Authority

Section 4(6)-(7) of the CFRN provides for the legislative authority of State Houses of Assembly. It stipulates the matters over which, in accordance with sections 128 to 129, the State Houses of Assembly may conduct investigations.

According to section 4,

(6) The legislative powers of a State of the Federation shall be vested in the House of Assembly of the State.

(7) The House of Assembly of a State shall have power to make laws for the peace, order and good government of the State or any part thereof with respect to the following matters, that is to say:-

(a) any matter not included in the Exclusive Legislative List set out in Part I of the Second Schedule to this Constitution.

(b) any matter included in the Concurrent Legislative List set out in the first column of Part II of the Second Schedule to this Constitution to the extent prescribed in the second column opposite thereto; and

(c) any other matter with respect to which it is empowered to make laws in accordance with the provisions of this Constitution⁴.

3.1.5. Committee Authority: The authority conferred by the CFRN is exercisable by either the whole house, joint committees or special committees. Some of the authority of these committees are defined by the CFRN (by designation of their jurisdictions), while others are defined in the relevant legislatures' rules. Specifically, Sections 62 (1) (3), and 85(5) confer the power to create these committees and to define their jurisdiction in the relevant rules.

3.1.5. a. Special or General Committee

Section 62 (1) The Senate or the House of Representatives may appoint a committee of its members for such special or general purpose as in its opinion would be better regulated and managed by means of such a committee, and may

by resolution, regulation or otherwise, as it thinks fit, delegate any functions exercisable by it to any such committee.

3.1.5. b. Joint Finance Committee

According to section 62(3) CFRN, the Senate and the House of Representatives shall appoint a joint committee on finance consisting of an equal number of persons appointed by each House and may appoint any other joint committee under the provisions of this section.

NOTE: By section 4 (4) the various committees are only authorized to make recommendations to the House on matters within their jurisdiction.

3.1.5. c. Public Accounts Committee

*Under section 85 (5) CFRN, the Auditor-General shall, within ninety days of receipt of the Accountant-General's financial statement, submit his reports under this section to each House of the National Assembly and each House shall cause the reports to be considered by a **committee of the House of the National Assembly responsible for public accounts.***

3.1.6. Routine Oversight Authority

These are the routine oversight authority over public accounts conferred on the legislature to oversee the financial activities of the executive and all MDAs. These authorities are derivable from the CFRN section 85(2) for Federal Government and Federal agencies and section 125(5) for state government and agencies and are properly defined in the establishment statutes of each ministry, department and agency. To avoid unnecessary repetition, examples of such authority are as outlined under statutory oversight authority below.

Specifically, section 85(2) & (5) provides as follows:

(2) The public accounts of the Federation and of all offices and courts of the Federation shall be audited and reported on to the Auditor-General who shall submit his reports to the National Assembly; and for that purpose, the Auditor-General or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts.

(5) The Auditor-General shall, within ninety days of receipt of the Accountant-General's financial statement, submit his reports under this section to each House of the National Assembly and each House shall cause the reports to be considered by a committee of the House of the National Assembly responsible for public accounts.

3.2. Statutory Authority: The National Assembly, through statutes, confers some oversight duties on certain bodies and agencies. These bodies are then by law required to report to the National Assembly, who may also conduct oversight functions over the individual agencies. The National Assembly has the power to continue to expand their authority and or create new agencies subject to its legislative competence. Accordingly, only a few examples of such agencies are briefly explained below.

3.2.1. Fiscal Responsibility Commission Act 2007 which creates the *Fiscal Responsibility Commission*. This Act confers some statutory powers of oversight on the Commission which reports to the National Assembly. This is in consonance with the legislative competence of the National Assembly as per section 88 (1) of the Constitution “*to direct or cause to be directed investigation*”. The FRA Commission is an example of a body that may be directed to conduct an investigation. This the Act does in section 2.

3.2.1. a. Duties and powers of the Commission:

2.-(1) For the purpose of performing its functions under this Act, the Commission shall have power to:

(a) compel any person or government institution to disclose information relating to public revenues and expenditure; and

(b) cause an investigation into whether any person has violated any provisions of this Act.

(2) If the Commission is satisfied that such a person has committed any punishable offence under this Act violated any provisions of this Act, the Commission shall forward a report of the investigation to the Attorney-General of the Federation for possible prosecution.

3.-(1) The Commission shall:

(a) monitor and enforce the provisions of this Act and by so doing, promote the economic objectives contained in section 16 of the Constitution;

(b) disseminate such standard practices including international good practice that will result in greater efficiency in the allocation and management of public expenditure, revenue collection, debt control and transparency in fiscal matters;

(c) undertake fiscal and financial studies, analysis and diagnosis and disseminate the result to the general public;

(d) make rules for carrying out its functions under this Act; and

(e) perform any other function consistent with the promotion of the objectives of this Act.

(2) The Commission shall be independent in performance of its functions.

(3) The provision of Public Officers Protection Act shall apply to the members of the Commission in discharge of their functions under this Act.

3.2.2. The Corrupt Practices and Other Related Offences Act 2000 (ICPC Act) which creates Independent Corrupt Practices and other related Offences Commission:

This statute creates a Commission and vests it with some oversight functions and responsibilities in relation to corruption. These are clearly stated in section 6 of the Act which identifies the powers of the Commission.

3.2.2. a. Duties and power of the Commission:

According to Section 6 (a-f) of the ICPC Act 2000, it shall be the duty of the Commission -

(a) where reasonable grounds exist for suspecting that any person has conspired to commit or has attempted to commit or has committed an offence under this Act or any other law prohibiting corruption, to receive and investigate any report of the conspiracy to commit, attempt to commit or the commission of such offence and, in appropriate cases, to prosecute the offenders;

(b) to examine the practices, systems and procedures of public bodies and where, in the opinion of the Commission, such practices, systems or procedures aid or facilitate fraud or corruption, to direct and supervise a review of them;

(c) to instruct, advise and assist any officer, agency or parastatals on ways by which fraud or corruption may be eliminated or minimised by such officer, agency or parastatal;

(d) to advise heads of public bodies of any changes in practices, systems or procedures compatible with the effective discharge of the duties of the public bodies as the Commission thinks fit to reduce the likelihood or incidence of bribery, corruption, and related offences;

(e) to educate the public on and against bribery, corruption and related offences; and

(f) to enlist and foster public support in combating corruption.

3.2.3. Economic and Financial Crimes Commission Establishment Act 2004 which creates Economic and Financial Crimes Commission. This statute creates a Commission and vests it with some oversight functions and responsibilities in relation to financial crimes and the enforcement of other financial crime related laws. These are clearly stated in section 6 of the EFCC Act which identifies the powers of the Commission below.

3.2.3. a. Duties and power of the Commission:

Section 6. (1) The Commission has power to

(a) cause investigations to be conducted as to whether any person has committed an offence under this Act; and

(b) with a view to ascertaining whether any person has been in offences under this Act or in the proceeds of any such offences, cause investigations to be conducted into the properties of any person if it appears to the Commission that the person's life style and extent of the properties are not justified by his source of income.

(2) The Commission is charged with the responsibility of enforcing the provisions of

(a) the Money Laundering Act 1995;

(b) the Advance Fee Fraud and Other Fraud Related Offences Act 1995;

(c) the Failed Banks (Recovery of Debts) and Financial Malpractices in Banks Act 1994, as amended;

(d) the Banks and other Financial Institutions Act 1991, as amended; and

(e) Miscellaneous Offences Act; and

(f) any other law or regulations relating to economic and financial crimes

3.3. Legislative Rules

Section 62(2) of the CFRN 1999 (As Amended) empowers the National Assembly to establish committees. These they do in accordance with the provisions of their individual rules.

3.3.1. House of Representatives Standing Orders

The House of Representatives Standing Orders pursuant to section 62(1) of the CFRN establishes several committees with specific and general jurisdictions upon which they are empowered to conduct oversight. These committees fall within any of special, standing or *adhoc* committees. For *adhoc* committees, their jurisdiction will be determined upon establishment and they cease to exist upon completion of their specific purpose.

Orders xviii Rules 117 to 124 of the House of Representatives Standing Orders 2014 establishes 7 special committees while Orders xviii Rules 126 to 209 establishes 84 standing committees and defines their respective jurisdictions.

In addition to the above committees, the Speaker in consultation with the Senate President and in consonance with section 62(3) CFRN appoint members to the Joint Finance Committee.

3.3.1. Senate Rules

The Senate Standing Orders pursuant to section 62(1) of the CFRN establishes several committees with specific and general jurisdictions upon which they are empowered to conduct oversight. These committees may fall within any of special, standing or *adhoc* committees. Where they are *adhoc* committees, their jurisdiction will determine whether they have investigatory power or not and also state the specific matter for which they are established.

With Regards to the Senate, the Senate Standing Orders 2011 (As Amended), (Order xiii 95-97 and orders 98) establishes 6 special committees and 52 Standing Committees and defines their jurisdictions.

These are in addition to the *Joint Finance Committee* established by the Constitution.

The *Public Accounts Committee*, although implied by the Constitution in section 85(5) must also be established by the Senate.

These committees and their jurisdictions are subject to change by the resolution of the Senate.

3.3.1. a. Power to Conduct Investigations: Senate Standing Order 103 gives all these committees where necessary, the power to conduct investigations pursuant to section 88 and 89 of the CFRN 1999 as amended.

The Senate Standing Orders provides under chapter XIV, Rule 2, the authority, procedure and rules of evidence for calling witnesses.

4. Types of Oversight

4.1. Appropriation Oversight

Appropriation Enactment process in NASS

Procedure

- ✓ The President lays the budget before the Senate and House of Representatives (see section 81(1), which may sit jointly or separately.
- ✓ The Rules and Business Committee in conjunction with the Appropriation Committee draw up a timetable for consideration of the different aspects of the executive budget proposal. The debate focuses on the priority frameworks, macroeconomic framework and fiscal policies, etc
- ✓ The Bill is thereafter committed to the Appropriation Committee for further deliberations
- ✓ The Appropriation Committee forms itself into some Sub-Committees. The Sub-Committees invite MDAs to defend their proposals. Inputs are obtained from interest groups and the public at large.
- ✓ This budget defence is oversight as it scrutinizes performance of the previous year budget and incoming year's estimates.
- ✓ The Sub-Committees of Appropriation thereafter collate a revised budget and report to the Appropriation Committee.
- ✓ Recommendations are made on the budget and forwarded to the plenary for consideration.

- ✓ Each House of the NASS communicates its approval to the other chamber.
- ✓ A Harmonisation Committee is thereafter set-up by the leadership of the two Houses to consider areas of divergence between the two chambers. The report of the Harmonisation Committee is signed by all its members and presented to each House at different times.
- ✓ After the budget is passed by the two houses, each house sends a clean copy to the Clerk NASS
- ✓ The Clerk NASS signs it and then forwards same to the President of Nigeria for his assent and thereby making the Appropriation Bill to become a law
- ✓ The Constitution requires the President to sign within 30 days. He may also refuse to sign the Bill into law.
- ✓ The President may within 30 days send his comments (why he refuses and the things he wants done) on the Bill to NASS or NASS may set aside the President's comments and with a two-third majority override the President's veto and the Bill becomes law.
- ✓ This overriding power of NASS is oversight.

4.2. Routine Oversight

Powers of oversight of the legislature as provided in the Constitution⁶ are to be exercised for the purpose of making laws with respect to any matter within its legislative competence and correct any defects in existing laws; and exposing corruption, inefficiency or waste in the execution or administration of laws within its

⁶ See sections 88 and 128 of the Constitution of the Federal Republic of Nigeria, 1999 (As Amended)

legislative competence and in the disbursement or administration of funds appropriated by it.⁷

Apart from constitutional provisions as outlined above, Standing Orders of legislatures (e.g see Rule 115 of the Standing Orders of the House of Representatives) also makes provisions for routine oversight. The Senate Standing Orders 2011 (As Amended) provides that:

*In exercise of the powers conferred on the National Assembly by Section 88 and 89 of the Constitution of the Federal Republic of Nigeria, the Senate shall have power to direct or cause to be directed an investigation into any matter.*⁸

Routine oversight refers to regular and normal oversight activities of the legislature over Ministries, Departments and Agencies (MDAs), for the purpose of ensuring that due process is followed in activities of the MDAs. This type of oversight is regularly conducted in the spirit of checks and balances for the purpose of curtailing excesses of the executive arm of government.

Routine oversight also takes the form of legislative approval of executive appointments. Generally, routine oversight takes the following forms:

- *Committee inquiries and hearings.
- * Formal consultations with and reports from the President.
- *Senate advice and consent for presidential nominations and for treaties.
- * House impeachment proceedings and subsequent Senate trials.
- * Informal meetings between legislators and executive officials.

⁷ See sections 88(2) and 128(2) of the Constitution.

⁸ See Rule 103

Routine oversight has proven to be an essential check in monitoring the presidency and controlling public policy.

4.3. Investigative Oversight

This power is provided for by the Constitution in sections 88-89 (and replicated for State Houses of Assembly in sections 128-129). This type of oversight is scheduled only when there is an issue to be investigated or when there are facts to be ascertained before a legislative decision is taken as to whether to amend a law, enact a new law or expose and recommend an agency or individual for prosecution for corruption, waste and inefficiency in the administration of public funds.

Any such investigation must be initiated by a resolution published in official gazette and must relate to matters within the legislative competence of the relevant legislature. Specifically, the CFRN provide for this thus:

88. (1) Subject to the provisions of this Constitution, each House of the National Assembly shall have power by resolution published in its journal or in the Official Gazette of the Government of the Federation to direct or cause to be directed investigation into -

(a) any matter or thing with respect to which it has power to make laws, and

(b) the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of or responsibility for

-

(i) Executing or administering laws enacted by National Assembly, and

(ii) Disbursing or administering moneys appropriated or to be appropriated by the National Assembly.

(2) The powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to -

(a) Make laws with respect to any matter within its legislative competence and correct any defects in existing laws; and

(b) Expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it.

For purpose of emphasis, any investigation initiated under section 88-89 of the CFRN 1999 (As Amended), must relate to either or both of:

4.3.a Matters and conduct within the jurisdiction of Legislative Investigative Oversight Committees

In accordance with the sections 88 and 128 of the CFRN, Investigative Oversight is limited to matters and conduct of any person, authority, ministry or government department over which NASS has legislative authority. That is to say, state assemblies cannot invite federal appointees or federal statutory bodies and Federal Legislature can not invite bodies established by state laws or ask questions about matters it cannot make laws upon.

To determine the matters or conduct of persons over which the relevant legislature has power, the committee must refer first to the sections conferring legislative authority to the National and State Assembly. These are sections 4, 90 and 100 of the CFRN. These sections provide the legislature with the authority to make laws and the matters over which it can make laws.

Specifically, according to the CFRN, the National Assembly has jurisdiction over 68 matters exclusively and share jurisdiction with states on other 30 matters. Although the National Assembly has priority and jurisdiction over all these matters, exclusive and concurrent, it cannot make laws or initiate investigation over matters for which the State Assemblies make or amend laws.

4.3.b The conduct of affairs of any person, authority, ministry or government department

Aside the afore mentioned matters in section (a) above, the legislature: Federal and State, also have legislative oversight over the official conduct of persons, individuals, government agencies and ministries carrying out or about to be charged with the responsibility of carrying out public functions on any of the matters within the legislative list of either the national or state assemblies.

Such functions must either be mandated by statute or government policy. It also includes establishments without a statutory backing but carrying out functions over which the legislature can make law. Thus in order to decide whether or not a present Agency, Ministerial or Departmental activity can be further mandated by statute, the legislature can invite the person, agency, authority, ministry or government department that, at the moment, oversees the activity for any of the purposes stated in sections 88 and 128 of the CFRN.

4.4. Public Account Committee Oversight

The historical fact that the PAC is one of the oldest of all legislative committees and the second committee specifically mentioned in the CFRN (section 85(5)) indicates that its importance as the legislative apex for financial oversight and scrutiny has long been recognized by the Nigerian legislature. Public Accounts Committee (PAC) signifies one of the essential constituents of legislative control which is the

responsibility of public funds or expenditure. The examination of Auditor General's Reports for the Ministries, Departments and Agencies and other Independent and semi-autonomous bodies, is one of the main functions of the PAC. The main objective of the Public Accounts Committee is to ensure Transparency and Accountability. Its main functions are to see that public monies are applied for the purposes prescribed by the legislature, that extravagance and waste are minimized or eliminated and, that sound financial practices are encouraged in estimating and contracting, and in administration, generally. Some of the public accounts oversight strategies are;

- Identification of issues (Committee decision) for affected MDAs response – written response
- Responses from MDAs submission by PAC
- Public Hearing (defense of issues raised in submissions) i.e. outcome.
- Documentation, Analysis and Compilation for submission (Report) to plenary PAC
- Plenary decision on outcome of PAC report.

5. Tools of Oversight in Nigeria

In carrying out oversight functions, there are several tools that are available to the National and State Assemblies. These tools include committee of inquiry, hearings, interpellation, ombudsperson, questions, question time, and specialized committees. However, for these tools to work there must be at least two conditions: the political willingness to apply the tools and an understanding of the limit of such tools. Before proceeding into detailed discussion of the procedures for the use of these tools some general definitions of the available tools are provided below:

5.1. Adhoc or Special Committee: A committee set up to obtain information on a matter that is under investigation by a legislature.

5.2. Hearings

Procedures used by legislative bodies to obtain oral information from persons outside the bodies concerned. Hearings can be public or investigative.

5.3. Petition

A petition is a formal request to an authority for redress of a grievance. It has also been defined as a formal written request presented to a court or other official body.⁹ It can take the form of either a request for assistance with a specific issue or for the redress of a grievance. As a tool available to the legislature for oversight, the Standing Orders establish Public Petitions Committee to investigate complaints about good governance in the country, e.g. alleged mismanagement of public funds and administrative highhandedness. According to the Standing Orders of the House of Representatives, there shall be a Committee to be known as the Public Petitions Committee, consisting of not less than 37 and not more than 40 members appointed or constituted at the commencement of the life of the House.¹⁰

The jurisdiction of Public Petitions Committee includes:

- Oversight the Public Complaint Commission;
- Annual Budget estimates; and

⁹ Garner, B., *Black's Law Dictionary*, (7th Edn.) (St. Paul Minn: West Publishing Co., 1999) p.1165

¹⁰ See Order XVIII Rule 121(1) of the Standing Order of the House of Representatives

- Consider the subject matter of all petitions referred to it and shall report from time to time to the House its recommendations on actions to be taken thereon, together with such other observations on the petitions.¹¹

At the Senate, it is known as Committee on Ethics, Code of Conduct and Public Petitions, which is also appointed at the commencement of the life of the Senate.¹²

Its jurisdiction includes:

- consideration of the subject matter of all petitions referred to it by the Senate and shall report from time to time to the Senate its opinion of the action to be taken thereon together with such other observations on petition and the signatures attached thereof, as the Committee may think fit;
- the Committee shall report to the Senate from time to time such administrative actions as it may deem appropriate to establish and enforce standards of official conduct for the Senators;
- the Committee shall oversee and monitor the activities of Code of Conduct Bureau.¹³

Contents of a petition

- address of the petitioner
- the recipient committee
- title or heading of the petition
- brief introduction of the petitioner

¹¹ See Rule 121 (1) (a)-(c) of the Standing Orders of the House of Representatives.

¹² See Rule 97(4) of the Senate Standing Orders, 2011, As Amended

¹³ Rule 97(4)(a)-(c), Senate Standing Orders

- substance of the petition (clear and accurate statement of facts)
- petition must not deal with a matter that is before a court or quasi-judicial body or under investigation, if its presentation may be prejudicial to anyone
- reliefs sought
- date and signature of the petitioner
- Name of the petitioner, including his/her designation where appropriate.

Procedure for using Petition as an Oversight tool


- Receipt of petition at the Committee Secretariat through a legislator
- Presentation to the plenary by a legislator
- Referral to the public petition committee
- Filing and acknowledgment of receipt of the petition
- Committee secretariat conducts preliminary scrutiny to ascertain jurisdiction of the Committee on the petition
- Service of the petition on the parties
- The Committee Clerk may require the petitioner to provide further background information
- Committee consideration of the petition (this involves invitation of relevant parties and taking of evidence)
- Committee recommendation of appropriate measures to the plenary
- Plenary consideration of Committee recommendations
- Resolution

5.4. Interactive Session

Interactive session is one of the tools that can ease oversight responsibility of the legislature. It is conducted to enable legislators and MDAs interact with government officials and engage in a dialogue with relevant stakeholders in the polity, e.g. civil society representatives to exchange ideas or familiarize themselves on issues that concern both parties so as to obtain first-hand information on developments in each other's responsibilities. Interactive session makes it easier for legislators to ask questions that ordinarily wouldn't have arisen in the discharge of their mandate or responsibilities, as there is no limit to which an issue that concern the state of affairs of MDAs cannot be scrutinized. Likewise, it exposes to great extent the degree to which MDAs are organized to manage public funds or otherwise. This serve as an early pointer to the kind of relationship or confidence a committee can have on MDAs.

The major steps to take in organizing an interactive session are:

- ✓ Initiating issues for sessions consideration by committee
- ✓ Preparation for the session

 In conducting this event, the following activities are critical:

- Publicity within the committee
- Intimating the principal officers of the legislature
- Informing committee members
- Securing and organizing venue of the session
- Sending invitation to MDAs and relevant stakeholders

- Conducting the session in a committee meeting style i.e. Chairman takes control over the session. Issues can range from administrative and budgetary matters.
- Taking note of issues that concern oversight or address oversight issues
- Report writing

Note: The use of ICT has made it possible for simultaneous or 'real time' exchange of information over a transmission medium, such as conference telephone conversation, video conferencing, or internet relay chat sessions. Committees can exploit this opportunity to conduct interactive session and reduce the cost/energy for oversight engagements.

5.5. Oversight Visits

Oversight visit refers to mission embarked upon by legislators to Ministries, Departments and Agencies (MDAs) to promote public accountability. It is an implicit constitutional obligation of the legislative arm of government. Basically, the purposes of oversight visit are highlighted below;

- To make sure that MDAs expend public funds in a cost-effective and efficient manner.
- To evaluate programmes and performance.
- To detect and prevent poor administration, waste, abuse, arbitrary and capricious behaviour, or illegal and unconstitutional conduct.
- To ensure Executive compliance with legislative intent.
- To acquire information useful in future policymaking.

- To determine whether agencies or programmes are fulfilling their statutory responsibility.

Procedures for Oversight Visit

- The committee members are formally communicated
- Presentation / discussion of the issues and purpose of the visit.
- Communication to the MDAs about the visit stating the purpose, date and time.
- Logistics arrangement for committee and support staff
- Interrogation of the issues and collection of evidence (videos, photographs etc.)
- Submission of report (see appendix 2 for the format of oversight report)
- Consideration of the report by committee members
- Presentation of the report including recommendations at plenary
- Resolution of plenary

5.6. Bill Referral

Upon second reading of a bill or at any other stage, it is referred to an appropriate committee to subject the bill to deeper scrutiny and analysis at the committee level. This is an oversight tool used to improve the quality of a proposed legislation to enhance good governance. Bill referral is an opportunity for the committee to remedy and avoid any error, limitation or lacuna exposed in the course of drafting legislation to strengthen public accountability.

Bill Referral procedure

- a. Receipt of bill from plenary by the committee
- b. Consideration of the general principles of the bill, i.e. Evaluation, verification and debating of the background, financial implications, justification, sociopolitical implications and objectives of the bill.
- c. Calling for memo from relevant stakeholders and members of the public– See Participants of oversight and reports that the committee may demand or invite in section 6 below
- d. Taking written and oral evidence
- e. Calling for expert advice where necessary
- f. Submission of a report for plenary consideration

In addition to the above procedures and guidelines, the committee must strictly follow its extant Standing Orders on bills, motion and notices. See Senate Standing Orders xi, rules 77 to 92 and House of Representative Standing Orders xii, rules 79 -97 for details of procedure on Bills.

5.6. Legislative investigation

Legislative investigation is a formal inquiry conducted by a legislative body exercising its legislative authority. A legislature has many of the judicial or quasi-judicial powers to support a legislative inquiry, including the power to issue summons and warrants, and cross-examine a witness and to hold a witness in contempt.

Legislative investigation procedure

- Identification of persons to be invited to give evidence
- Presentation of the issues for investigation
 - Issue 1
 - Issue 2

Issue 3
Issue 4.....

- Interrogation of the issues and presentation of evidence
- Expert advice when necessary
- Highlights of findings on the main issues of investigation
 - Findings on Issue 1
 - Findings on Issue 2
 - Findings on Issue 3
 - Findings on Issue 4.....
- Recommendations
 - Recommendations on Issue 1
 - Recommendations on Issue 2
 - Recommendations on Issue 3
 - Recommendations on Issue 4.....
- Submission of report to plenary

5.3. Interpellation

A formulated question on the conduct of the government or its departments that often determines accountability by means of votes on motions. The procedure of interpellations differs between legislatures. It can be launched as a single inquiry or moved as follow-up to other written or oral questions.

5.4. Ombudsperson

A person, independent from the government and sometimes also independent of parliament, who heads a constitutional or statutory public institution that handles complaints from the public regarding the decisions, actions or omissions of the public

administration. The office is called the ombudsman, mediator, legislative commissioner, people's defender, inspector-general or a similar title.

5.5. Questions

Requests made by an individual member of legislature or a group of members for information about a subject. A question can be either written or oral. See also Interpellation.

5.6. Question time

A period in the legislative agenda that is allocated to oral questions and the answers to them.

5.7. Specialized Committee

Also sometimes known as Select Committees, are committees appointed to perform a special function that is beyond the authority or capacity of a standing committee. A specialized committee is usually established by a resolution that outlines its duties and powers and the procedures for appointing members. Special committees are often investigative in nature, rather than legislative, though some select and special committees in some jurisdictions, have the authority to draft and report legislation.

1. Step-By-Step Process of Conducting Oversight

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| Step One: Oversight Preparation | <p>Effective oversight requires good preparation. Legislative committees therefore need to be adequately prepared before embarking on oversight activities. It is therefore advised that committees with the support of the committee secretariat and research staff undertake some preparatory activities ahead of conducting oversight. Some of the things to do are:</p> <ul style="list-style-type: none">• Ensure that members have access to the strategic plans, periodic reports of the MDA's and Budget Statements (as relevant) for the financial year to which the periodic reports apply, so that they can compare the MDA's actual performance against its plans; |
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| | <ul style="list-style-type: none"> • Ensure that members have access to the previous year's annual report for the MDA, so that they can make comparisons with the MDA's previous performance; • Ensure that members have access to the previous year's Oversight Report (where applicable) and any resolutions taken by the House in relation to the particular function, and any responses received from the Minister/Officials; • Compile any reports from other oversight bodies and regulatory agencies as well as any other agencies monitoring complaints against MDAs; • Compile a list of outside subject experts and organisations with knowledge of the particular function that the members can contact should they wish to get an outside view on the MDA's performance in the past year; • Depending on the nature of the oversight hearings, the committee staff may contact subject experts or organisations to make submissions and presentations; • Prepare a list of priority questions that the member would like to pose either to the Minister or to the accounting officer. |
| Step Two: Oversight Hearing | <p>At this stage, Committees receive testimonies/presentations from sector ministries and get the opportunity to question them as well. Oversight hearings should be scheduled in a manner that allows the Committee enough time for preparation.</p> <p>The oversight hearings can be structured in four ways as presented below:</p> <p>Option One: <i>A presentation by the Minister and/or the accounting officer and then a page-by-page review of the relevant sections of the reports/documents.</i></p> <p>This approach requires minimal preparation on the part of members. It is very efficient in terms of time. However, it tends to be less effective because larger issues often get lost in the page-by-page process, and because there is no outside input to challenge the information put forward by the MDA.</p> <p>Option Two: <i>A presentation by the Minister and/or the accounting officer followed by a presentation by a designated</i></p> |

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| | <p><i>member of the committee dealing with key issues as identified by the Committee, followed by a question and answer session.</i></p> <p>This approach requires more preparation by the members of the committee, and they need to agree beforehand on the key issues. If the committee works together it can be very effective in focusing attention on specific problem areas. It would also be more useful from the executives' perspective as it would give a clear indication of what the committee's concerns are.</p> <p>Option Three: <i>A presentation by the Minister and/or the accounting officer followed by inputs by invited experts or stakeholder organisations, followed by a question and answer session.</i></p> <p>This format has the advantage of bringing in outside inputs to the oversight process, which can usefully broaden the committee's information base. Including experts in the process can mitigate the information asymmetry that often exists between MDAs and committees, and so prove a useful check on the accuracy of the performance information supplied by the MDA. Including stakeholder organisations can give the client's perspective on the MDA's activities, which can be a very useful check on the MDA's performance. However, to avoid accusations of bias, the committee would need to reach consensus on who to invite to make presentations.</p> <p>Option Four: <i>A presentation by the Minister and/or the accounting officer followed by a full-scale public hearing, followed by a question and answer session</i></p> <p>This format has the advantage of being most transparent and promoting a maximum degree of public participation. It can also be very useful in gathering information from experts and clients that may not otherwise be available to the committee, and which is useful to evaluating the MDA's performance. Care would have to be taken to ensure that those making presentations focus on the MDA's performance over the past year. The disadvantages of this approach are that it is relatively expensive, and can be very time-consuming.</p> |
| Step Three: Oversight Report-Writing | <p>Committees must compile a report after the hearings. This is usually done by the Committee Secretariat. Oversight Reports should deal with the following issues:</p> |

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| | <ul style="list-style-type: none"> • Compliance with tabling deadlines and other processes set out in the Public Financial Management Regulations and recommend appropriate sanctions where Ministers/Officials and/or accounting officers have failed to fulfil their reporting obligations; • Compliance with the prescribed formats and other official requirements, i.e. comments on the technical quality of the annual report of the Department/Agency; • Check on the pattern of spending, and whether payment of funds were delayed for the last quarter or month of the financial year, and whether the department or entity paid amounts due within 30 days of receiving adequate documentation; • Comments on the functioning of the audit committee and internal controls in the department or entity; • Comments on the adequacy/usefulness of the General Information section in the annual report of the Department/Ministry; • Comments on the entity's reported performance as reflected in the Performance Information section in the annual report; • Comments on the entity's human resource situation and policies with reference to the Human Resource Information section in the annual report; • Key issues that the committee would like to draw to the entity's attention as regards its performance in the preceding year; • Recommendations on whether the committee believes the accounting officer deserves the proposed performance bonus, or any sanctions the committee proposes against nonperforming accounting officers; and • Recommendations in relation to any of the issues noted above. |
| 4. Step Four: Tabling of Oversight Reports | Oversight reports must be tabled in the House, and copies sent to various Ministries and departments once accepted. It is important that these reports are produced on time so that they can feed into the current planning and budgeting process and for the Ministries to act upon the recommendations. |

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| 5. Step Five: Follow-Up | There is the need for Committees to put in place follow-up mechanisms to ensure that recommendations are being implemented. |
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2. Questions

Questions are requests made by an individual legislator or a committee for information about a subject. A question can be either written or oral. For the purposes of this manual, the focus is on written questions.

5.8. Procedures for Written Questions

1. Written questions should be submitted to the office of the presiding officer and then forwarded to the MDAs. Before forwarding the questions, the presiding officer needs to ensure that the questions follow certain rules of form and content, based on the Standing Orders.

2. Some general rules based on best practice include:

A legislative question must:

- a. Either (a) seek information ('what, how many, when...') or (b) press for action ('if he will...');
- b. not offer or seek expressions of opinion;
- c. not convey information nor advance a proposition, an argument or debate;
- d. have a factual basis for which the tabling Member is responsible (it may not, for example, seek confirmation or denial of rumours or media reports);
- e. not seek an expression of opinion on, or an interpretation of, a question of law, since this is for the courts to decide;
- f. not refer to a matter active before a court;

- g. not ask for information: readily available elsewhere (including in Hansard); or provided or blocked / otherwise denied by the same Minister in the same session;
 - h. not be hypothetical or obviously about opposition policy.
3. Questions which violate these rules are modified or not forwarded at all.
 4. The author of a question(s) is required to specify who in the government is responsible for providing an answer.
 5. If a legislator wishes to ask the same question of several different ministers, the question will be addressed to each of relevant ministers separately.
 6. In some countries, written questions are usually directed to the whole government team, and the latter decides who should answer which questions.
 7. The legislator states his/her preferred form of answer - written or oral.
 8. When the government gives its response, the questioner and other Members are allowed to put additional questions.
 9. The legislature has the privilege of setting the time allowed for the government agency, ministry, department or invited individual to answer the question.

5.9. Special or Adhoc Committee

A special or adhoc committee is one set up to obtain information on a matter that is under investigation by the legislature. While the jurisdiction of permanent

committees generally mirrors government departments (departmentally-related committees) or covers the whole of an area or aspect of policy (budget, gender), special or adhoc committee are set up to oversee particular problems and the cease to exist once their mission is complete.

The power to set up a Special or Adhoc committee is derived from the Constitution. Section 88(1) of the 1999 of the CFRN as amended, empowers the National Assembly to set up a Special or Adhoc committee for the purpose of carrying out an investigation.¹⁴

5.9. a. Common features of Committees

Regardless of which procedure was used to form them, all Special or Adhoc committees share certain features:

- a. They have special powers of investigation.
- b. Their special powers can be employed only in relation to the subject matter of investigation.
- c. They are established by the plenary or Presiding Officers for a particular period of time.
- d. The committee stands dissolved after submitting its report to the House which established it.

5.9. b. The procedure

1. A representative or senator is entitled to request that an inquiry be held through a motion.

¹⁴ See Constitution of the Federal Republic of Nigeria 1999 (With Alterations), p. 40

2. If the motion is successful, the House in which the motion was moved, appoints a Special or Adhoc committee to conduct the investigation.
3. The investigation is conducted in its entirety by a Special or Adhoc committee based on its terms of reference as reflected in the votes and proceedings.
4. For the purpose of any investigation, under Section 88 of the Constitution and subject to the provisions thereof, the Senate or the House of Representatives or a Committee appointed in accordance with Section 62 of this Constitution shall have power pursuant to section 89(1):

(a) to procure all such evidence, written or oral, direct or circumstantial, as it may think necessary or desirable, and to examine all persons as witnesses whose evidence may be material or relevant to the subject matter;

(b) to require such evidence to be given on oath;

(c) to summon any person in Nigeria to give evidence at any place or to produce any document or other thing in his possession or under his control, subject to all just exceptions; and

(d) to issue a warrant to compel the attendance of any person who, after having been summoned to attend, fails, refuses or neglect to the satisfaction of the House or committee in question, and to order him to pay all costs which may have been occasioned in compelling his attendance or by reason of his failure, refusal or neglect to obey the summons, and also to impose such fine as may be

prescribed for any failure, refusal or neglect; and any fine so imposed shall be recoverable in the same manner as a fine imposed by a court of law.¹⁵

5. Upon conclusion of the investigation, the committee reports to the plenary for further legislative action.¹⁶

5.10. Public Hearings

Public hearings are used within legislative settings mainly for two purposes; i) during legislation, to get views from the public in support of or against a proposed law and ii) for oversight purposes.

They can be an effective oversight tool if applied appropriately. The Public Accounts Committee in most cases, uses this medium to conduct oversight. Other legislative committees (especially oversight committees) can also use this approach in performing their watch-dog role over government Ministries, Departments and Agencies (MDAs).

5.10. Format for Organising Public Hearing

5.10. a. Procedure and Processes

Establish Goals for the Hearing

Before a Committee embarks on holding a public hearing, it is important to determine and outline what the Committee wants to achieve. This gives direction to the Committee in the rest of its organization - for instance, it guides the Committee in choosing the right witnesses, request for the right information etc.

After determining the goal of the hearing, the Committee should:

- Determine which issues of importance to interrogate during the hearing;
- Decide on which witnesses to invite and from which departments or agencies;
- Determine the kind of information required from witnesses;
- Determine whether there is a need to issue a public call for submissions.

¹⁵ See Section 89 (1) (a-d) of the 1999 Constitution, as amended, p. 41.

¹⁶ These procedures are generally covered by Order XVII, rule 109 of the House of Representatives Standing Orders, 2011 as amended. Find the Senate???

| <i>Before the hearing</i> | <i>The day of Public Hearing</i> | <i>After the Public Hearing</i> |
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| <p>Once a Committee decides to hold a hearing, the following need to be done in advance:</p> <ul style="list-style-type: none"> i. The Clerk to the Committee should write to invite all MDAs concerned to the hearing, stating the reasons why they are being invited and the issues they are expected to respond to. The invitation should be accompanied by a brochure providing guidelines to the witness. ii. Invited witnesses should be required to write to formally accept the invitation and confirm their availability to testify at the hearing. iii. Invitees must be required to send written responses to queries by a certain date ahead of the hearing. | <ul style="list-style-type: none"> i. The actual hearing should be moderated by the Chairman of the Committee or his Deputy according to laid down meeting procedures. ii. Witnesses should be called according to how they have been scheduled to appear. iii. The Committee should agree on which Members should lead the questioning process. iv. These Members will take turns to ask questions to clarify issues they are not clear on. v. Committee staff should record all proceedings. The Committee's report will be based on these records. | <ul style="list-style-type: none"> i. Committee Secretariat should share transcripts of proceedings with witness in order for them to confirm (by a given timeline), the accuracy of their testimonies as captured. ii. Committee Secretariat, should proceed to put together a report which will be presented to the House. Written responses to queries will also form a basis of the report. iii. Upon laying of the Committee's report, the Committee Secretariat should write to inform the MDAs concerned, requesting a ministerial response to the recommendations of the report within an agreed timeframe. iv. Subsequent to the ministerial response, the Committee may follow-up on the implementation of |

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| iv. The Clerk to the Committee should publish an announcement of the hearing for the benefit of the public in all the required media. | | the recommendations which can include visits. |
| v. Ideally, the Committee should meet to examine written responses received from witnesses and determine the queries that have been satisfactorily answered and those that need to be probed further during the hearing. This exercise allows the committee to narrow down to only important and outstanding issues. | | |

5.11. Budget Scrutiny

5.11. a. Budget Scrutiny Guide

Introduction

This brief Guide is prepared to guide Chairs and Members of Legislative Committees in their scrutiny of the annual Budget estimates of Ministries, Departments and Agencies. The Guide is simple and straightforward and will be used alongside the analyses framework for Budget Scrutiny which is designed for use by Legislative Researchers/Committee Clerks to generate information for use by Legislative Committees.

The Guide is made of up three sections - Conditions and Context; Objectives of the Scrutiny; and finally How the Budget should be Analyzed.

1. Objectives of Legislative Budget Scrutiny

- i. Exercise of Constitutional Mandate of oversight.
- ii. Hold the Executive accountable for expenditures made.
- iii. Ensure that proposed policies and strategies will provide the optimum services to be delivered.
- iv. Ensure consistency between the estimates and allocations in the statement (check all the sources of revenue and the different budget classifications).
- v. Drive improvements in public service delivery.
- vi. Allow for the concerns and interest of the general public and their communities and constituents.

See Rule 97 of the Standing Order of the House of Representatives, 8th Edition, 2014, for a detailed guide on procedure for money and appropriation bills. The house can however, change it at any time.

There is no equivalent provision in the Senate Standing Orders.

But generally, the following procedure is followed.

The Chairperson should receive the budget at least three days before the Hearings.

- i. Briefs should be provided by Committee Secretariat to all Members of the Committee.
- ii. Notice should go to all Permanent Secretaries and Accounting Officers of MDAs with a request to submit their expenditure plans (using the template provided by the committee secretariat) for the upcoming fiscal year.
- iii. Submissions received from MDAs should be circulated first to Members and then published on the websites of Parliament and the relevant MDA.

- iv. The Committee Secretariat should organize two briefing sessions: One for Opposition Members and the other for Ministers and Permanent Secretaries/Accounting Officers.
- v. Subsequent to the briefings, the Opposition should determine their collective approach for questioning and the Ministers/Permanent Secretaries should determine their strategy for the meeting.
- vi. In the interest of time, Members wishing to raise issues can submit their questions to the Committee Secretariat to be forwarded to the MDA in advance.
- vii. The Clerk should work with the Budget Officer and the Chief Director of the relevant MDAs.

5.11. b. How The Budget May Be Analyzed

Appropriation is based on:

- I. Organizational Units - Helps with Institutional Limits.
- II. Economic Classification - Expenditure item limits.
- III. Program/Service delivery limits.
- IV. Location - geographical and ensures equity.

Issues to consider:

- i. *Budgetary Integrity*
 - Are resources going to be used in conformity with legal requirements?
- ii. *Authorizations and Mandatory Requirements*
 - Based on the appropriations for the current fiscal year, how much has been spent and how much is left?
- iii. *Operating Performance*
 - How much do programs cost?
 - How are the program costs determined?
 - Are any comparative analyses made?

- Are issues of efficiency and economy considered?
 - How are programs financed?
 - Who/How/What determines the allocation of resources?
 - What is expected to be achieved?
 - How do you measure impact?
 - What liabilities are expected from program execution?
 - How has the government managed its assets?
- iv. *Stewardship*
- Did the MDA's financial condition improve or deteriorate?
 - What provision has been made for the future?
- v. *Systems and Control*
- Are there systems to ensure effective compliance, proper management of assets and adequate performance?
 - What is the status of the MDA's internal audit and how is this function assessed?

5.11. 1. Framework for Budget Analysis to be used by Legislative Researchers and Committee Clerks

| | |
|--------------------------------------|--|
| Documents Needed for Analysis | <ol style="list-style-type: none"> 1. Sector Medium term Strategic Plans 2. Annual Budget Statement 3. Sector Estimates 4. In year monitoring report 5. International Commitments 6. Auditor General's Report 7. CSO and other Specialists Sector Analyses 8. Sector Results Framework |
| What Should Be Analyzed | <ol style="list-style-type: none"> 1. Previous year budget performance 2. Variance analysis 3. Output delivery 4. Programme and sub-programme results |

| | |
|---|--|
| | 5. Were targets met? 6. Current year budget |
| Objectives of the Analyses | 1. Alignment of MDA budget to National policy framework 2. Policy coherence 3. Consistency between the budget statement and the Estimates 4. Efficiency and economy 5. Value for money |
| Sector Results Framework | |
| Assess Targets and Indicators (SMART-ness) | |
| Achievements against Targets | |
| Sector Medium Term Plans | |
| Sector objectives vrs. National Strategies | |
| Annual Progress Reports | |
| Annual Budget Statement | |
| Performance - previous year | |
| Sector priorities and target | |
| Resource Allocation | |
| Sector Estimates | |
| Identify Programmes | |
| Previous Performance of the sector using indicators | |
| Allocations & Actuals | |
| International Commitments | |
| Specific to the sector | |
| Are Sectoral allocations responsive to the international goals? | |
| In Year Monitoring Reports | |
| Revenue performance against targets | |
| Expenditure performance against targets | |
| Sector by Sector expenditure trend | |
| Audit Reports | |

| | |
|--|--|
| Check for Sector Issues | |
| CSOs and other Specialists Reports/Analyses | |
| Data and information from CSOs, Development Partners and Think Tanks | |

5.12. Inspection Visits

Oversight function of the legislature extends to scrutiny of financial, administrative, and management practices of public officers and other public institutions. The legislature holds public institutions to account for expenditure of such funds approved by the House to ensure transparency and accountability.

Critical areas of the national economy where thorough and persistent legislative oversight is necessary include: progress made towards national aspirations or development vision; economic policies and strategies; revenue, expenditure and debt management; management of natural resources; environmental sustainability; security; foreign policy and robust monitoring and evaluation for results/outcomes.

In general, inspections form part of the legislature's oversight role and visits to a facility or site (e.g., health facility, road infrastructure, school, local government authority) for the purpose of gathering information to determine whether such projects are in compliance with legislative intent and as approved in the Appropriation Act.

Specifically, inspections provide immediate feedback, ensure that the inspected activity is in compliance with oversight regulations and hold service providers accountable for their responsibilities to provide quality services. In addition, inspections are equally important in maintaining awareness of legislative oversight, in helping the inspected activity with its own programme, and in providing on-the-spot interpretations of policies and regulations.

Inspection visits generally include three key sets of activities: pre-inspection activities; onsite activities; and post-inspection activities.

| | |
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| Before The Visit | |
| <p>Inspection visits require proper planning and coordination to help with the timing of an inspection. It is important to schedule the inspection visit at times convenient to the organization or facility being inspected.</p> <p>It is, also, important for the Committee Secretariat to conduct research on the project to be visited and provide background information to members of the Committee. This helps in adequately preparing the Committee for the visit.</p> <p>When the legislative oversight team arrives at the institution, they should normally begin by clearly explaining the objective of the visit; why the programme/project was selected for a legislative visit; as well as what the Committee will be doing during the course of the inspection.</p> <p>Following this initial protocol, officials of the programme/project are invited to provide information in writing on the institution and its on-going major activities. They will be required to focus specifically on the programme/project which is the subject of the visit.</p> | |
| During The Visit | |
| Step 1: Confirm Institution's Budget | <p>During inspection visits, especially of big public projects, the legislative committee needs to first and foremost, check the institution's budget. This will allow the committee confirms that the resources approved by the legislature have indeed been provided for. The budget should indicate the</p> |
| | <p>period over which the investment is expected to take place. It will also indicate that the associated cash (out) flows had been incorporated in government's cash management plans.</p> |

| | |
|---------------------------|--|
| Step 2: Contract Process | <p>The inspection team should, if applicable review:</p> <ul style="list-style-type: none"> • The formal offer and acceptance of the project. • The applicable conditions of contract, which deals with the risks, liabilities and obligations of both parties and the procedures for administration of the contract. • The criteria and assumptions that the tenderer must have taken into account when pricing his/her bid. • The tenderer's actual price for providing the construction works, supplies or services – which are described in the Scope of Work section in the contract. • The Scope of Work section, which describes in sufficient detail, what is to be undertaken and related performance stipulations – including the timing. |
| Step 3: Project Execution | <p>A legislative committee on a visit to a project site needs to determine the following information regarding the project execution:</p> <ul style="list-style-type: none"> • Financial viability of the project. • How long it will take to complete. • How risks and uncertainties are being dealt with. • Performance indicators and targets. |

| | |
|------------------|--|
| | <ul style="list-style-type: none"> • Modalities for reporting progress. • A dialogue strategy with project stakeholders. • That the government has followed the appropriate capital project practices and processes. • That there was full and proper planning and decision-making. • Any other concerns regarding the project arising out of the work of the Committee. |
| After the Visit | |
| Step 4: Feedback | <ul style="list-style-type: none"> • Hold a feedback meeting with key stakeholders to discuss identified issues and recommend possible solutions. • If the findings of the committee for example indicate any irregularity in the course of contract award or execution, the legislature can sanction both the government and the contracted company (If this is provided for in relevant laws of the land). • The relevant legislative oversight committee(s) can produce public reports explaining the findings of their visit. Such reports can be used to encourage the government to act on an issue. • The Auditor General can be asked to conduct an audit on the awarding procedures of certain contracts. |

| | |
|---|---|
| | <ul style="list-style-type: none"> The legislature can use question time to obtain clarity from Ministers on the selection process and qualification of the winning company. |
| Finally: Reporting On The Oversight Visit | <p>The content of the report may include:</p> <ul style="list-style-type: none"> The date of the inspection. A summary of the type of evidence gathered during the inspection. Make recommendations on whether there are areas that require improvement. |

5.12. a. Oversight of Service Delivery: The Community Score Card

The Community Score Card (CSC) is a community based monitoring tool that allows legislators to facilitate dialogue among citizens at the community level for the purpose of assessing their conditions and engaging them to assess the performance of government programmes and expenditures that are designed to eradicate poverty, e.g. constituency projects. The CSC is one of the many social accountability monitoring methods and is a hybrid of techniques of social audit, different participatory rural appraisal (PRA) techniques and citizen report card (CRC). The CSC process is an instrument to extract social and public accountability and responsiveness from service providers. Depending on the context, there can be variations in the way that the process is undertaken. . The end goal is to influence the quality, efficiency and accountability with which services are provided.

Key features of the Community Scorecard.

- Uses the community as the unit of analysis.
- Generates information through focus group discussions (FGD).
- Enables maximum participation of local community.
- Emphasizes immediate response(s) and joint decision-making.
- Conducted at micro/local level.

- Provides immediate feedback to service providers.
- Reforms are arrived at through mutual dialogue.
- It helps to build public trust in government.

The process, however it is executed, will also depend on the skilled combination of four things:

1. Understanding of the socio-political context of governance and the structure of public finance at a decentralized level;
2. Technical competence of an intermediary group to facilitate process;
3. A strong publicity campaign to ensure maximum participation from the community and other local stakeholders; and
4. Steps aimed at institutionalizing the practice for iterative civic actions.

The Community Scorecard process consist of six key stages

1. Preparatory Groundwork.
2. Organization of the Community Gathering
3. Developing an Input Tracking Matrix
4. Community Scoring of Performance
5. Self-Evaluation by Facility Staff, and
6. Interface Meeting between Community and Facility Staff.

5.12. b. Preparatory Groundwork

- (a) Scoping visits to meet community representatives-the project staff must start by going to the field to meet with representatives in a particular community. The representatives should be introduced to the nature and purpose of the CSC exercise and the methodology to be adopted. It is important to explain to them that the reason for engaging in this exercise is to (a) get their feedback, (b) track and evaluate the performance of service providers, and (c) plan jointly with the service providers on how to make things work better.

- (b) Orientation Meeting with the Service Providers- as well as the meeting with the community, separate orientation meetings are held with the service providers. They too need to be told about the motivation for the CSC process, and how this will lead up to improve their efficiency in service delivery.
- (c) Get Basic Data on Community- before beginning the local engagement with the community, the project team should also try and get some basic data on the community and facility.
- (d) This initial stratification can be done through informal interviews by the facilitating team during scoping visits, or by using existing 'well-being ranking' data collected by previous participatory exercises.
- (e) Decide on the thematic area for investigation-health, education, sanitation, etc. deciding on the subject matter of investigation is critical before going for local engagement, determining the type of service delivery or infrastructure that will be focused on.
- (f) Plan Basic Methodology- Apart of the preparation phase, the project team also needs to decide some basics for implementing the CSC process. This will become clearer after going through the later stages of the methodology. The main issues to consider are:
 - a. How many facilitators will go to each community?
 - b. What time will the meetings be held?
 - c. Will the interface be the same day or later?
 - d. What is the scoring method?
 - e. What scale will be used for scoring?
 - f. What are the focus groups that will be made-it is important to decide this beforehand in order to save time when one gets to the community and also to standardize over all communities? and
 - g. How many rounds of scorecards will be implemented?

- (g) Other Logistics - The organization of the community gatherings will also involve decisions about certain logistics. This includes deciding on the venue for the gathering based on a sense of the number of participants that will take part. Material for the gathering-paper, pencils, megaphone/PA system (optional), masking tape, markers, flip charts, etc. need to be procured.
- (h) Awareness Building and Mobilization - As the process of drawing out community perceptions is done via a community meeting, one must ensure that the latter has broad participation from all parts of the community in the village cluster. Therefore, the meeting must be preceded by full-scale mobilization of people about the purpose and benefits of the CSC. This can include the use of pamphlets, posters, community radio, and field visits.
- (i) Involve Other Partners-The involvement of traditional leaders, members of local government, workers at the service facilities in the region, community volunteers, and staff from NGOs and other support organizations working in each of the village clusters is important.

5.12. c. Developing the INPUT Tracking Matrix

The input tracking component of the CSC process aims to get a rough snapshot of the inefficiency and possible leakages at the local level. It is called ‘input’ tracking rather than expenditure tracking, because in most local settings access and availability of budget expenditures is limited to poor communities. They do, however, know and see what physical assets or service inputs are being used in their context, and so are able to track inputs- i.e. the tangible assets and services money was spent on –instead of expenditures.

The basic methodology is to obtain data on inputs, and then track these with the help of (a) key informant interviews, (b) focus group discussions with community members, and (c) on-site physical inspections and transect walks. Data and evidence on inputs is then triangulated from each of these sources.

Detailed steps involved in developing the input tracking matrix are listed below:

Step1: Decide and Obtain Information on inputs to be tracked-the first step in generating the input tracking matrix, is to decide what inputs will be tracked and obtain adequate supply side data on them.

The table below gives some examples of inputs

| Sample Inputs | Land Records | Road Infrastructure | Electrification |
|---|---|---|---|
| -Number of water taps -Number of wells - Number of toilet constructed -Spending on Capacity building - Community contribution -Maintenance equipment | -Spending on infrastructure - Furniture and equipment -Trips/ communication with government offices | -Roads material brick, tar -Wages paid -Machines and equipment - Community contributions | -Number of electricity poles set up -Spending on technicians -Cost of materials -Tariff collection and community contribution |

Step 2: Give Information on Entitlements-The next step is done in a gathering with the community. In the plenary meeting, the entire group should be informed about what their entitlements as per the decentralization policy are, what the budget for different projects is, what recorded infrastructure and facilities should be available based on the information gathered from service providers and during on-site visit to the facility.

Step 3: Divide Participants into Focus Groups –The gathering should then be divided into groups. The respondents should be sub-divided into smaller groups of 10-15 people each.

Step 4: Fill in the Inputs Details- The facilitating team then needs to ask for and record the data on each of the inputs that have been chosen, from all the groups. Wherever possible each of the statements of the group member should be substantiated with any form of concrete evidence (receipt, account, etc.) one can triangulate or validate claims across different participants as well.

Step 5: Recording Data- The data collected about the receipt, use, or expenditure on inputs is summarized in the form of an input tracking matrix. This records in the row each of the input indicators chosen during the community gathering, and then feeds

into the columns the actuals as provided by each group/household/individual depending on the case at hand.

Step 6: Develop an Action Planning Matrix-Based on the discrepancies that emerge from the input tracking matrix, an action planning matrix must be formulated for all the corrective actions that can be undertaken at the local level as well as at a higher level.

Input tracking Matrix

| Input Indicator | Entitlement | Actual | Remarks /Evidence |
|-------------------------|-------------|--------|-------------------|
| Textbooks | | | |
| Children per class | | | |
| Furniture per classroom | | | |
| Wages of Teachers | | | |

5.12. d. Developing the Community Generated Performance Scorecard

The community generated performance scorecard is what is usually referred to as the ‘community scorecard’. It is the key output of the entire CSC process, and is nothing but an assessment of the performance of a particular service, or service provider based on criteria developed and scored by the community.

The main methodology is facilitated brainstorming of indicators and scoring in small groups, consisting of local service users only. The focus group discussions are undertaken in one large gathering of the community or in separate meeting with specific groups over a period of time. The basic steps involved in developing each of these community scorecards are common and are presented below:

At the general level, one could have the following three focus groups: (a) Adult Men, (b) Adult Women, and (c) the Elderly. Alternatively, one could use the male-female distinction and then separate between users and non-users of the particular service. However, the division with focus groups eventually depends on which service is

being evaluated and on targeting of certain groups. For instance, for education we may want to separate parents/guardians, pupils and teachers, while for health we may want to keep inpatient, pregnant mothers and outpatients, separate.

Note: Focus groups should not be larger than 25-30 or else they become very difficult to handle. Also, there should be at least one facilitator and one note taker with each focus group.






Facilitators initiate the discussion using some basic ‘guiding questions’ such as the following:

- Are your health services running well? Why do you say so?
- How will someone know that this service is operating well?
- How do you judge the performance of the facility/service (what specifically do you look for)? If you don’t use it, why not?
- What characteristics do you think define well-governed educational institution?

The essence of these questions is to evoke a discussion amongst the group, from which some generic performance criteria will emerge as the broad headings under which to put the issues discussed. For instance, for the governance scorecard a performance criteria could be ‘participation in decision making’ for which the sub-criteria will be ‘participation of women in decision making’.

If many criteria are identified, help the group to prioritize these to a reasonable number. This can be done by clustering them under broad headings and putting some down as sub-criteria, or by asking the group to prioritize what are the most important ones. Ideally one should have about 5-8 performance criteria.

Having decided upon the performance criteria, the facilitators must ask the focus groups to give scores for each of them on a pre-defined scale. To ensure that the community understands the scoring process it is usually good to start with a trial run, for instance, ‘how would you rate the performance of the Ghana Black Stars’. One can use visual aids such as ‘smiley faces’ or rocks to help the scoring.

| <u>Criteria</u> | <u>Facial Expression</u> | <u>Score</u> |
|-----------------|---|--------------|
| - Very bad |  | 1 |
| - Bad |  | 2 |
| - Just OK |  | 3 |
| - Good |  | 4 |
| - Very Good |  | 5 |

5.12. e. Scoring Methodology and Scale

- 1) Scoring Method: Different methodologies can be adopted to score the group generated indicators and national benchmarks. Whichever methodology is adopted however, the team must ensure participation and equal opportunity and minimize lateral influence. The advantage of group consensus, apart from the agreement on a single score, is that it is quicker, and often the debate that it causes amongst the group to arrive at a common score is very informative.
- 2) Scale: Different scales can be used for the scoring, e.g. 1-5 (indexed to very bad, bad, OK, good and very good), 0-10, 0-100, etc. Clearly, there are pros and cons to each-1-5 scale are easy to understand, and one can use visuals aids for it, but a 0100 scale is better for capturing change over time. That said, the choice is to a large extent based on the preferences of the evaluation team and the communities involved in the exercise.

Step 6: Securing Explanation/Evidence to Back Rankings - In order to draw people's perceptions better it is necessary to ask the reasons behind both low and high scores. This helps to explain outliers and often provides extremely valuable evidence and useful examples regarding service delivery.

Step 7: Recording Data - Scoring of the focus groups for each of the performance criteria chosen by the community are recorded in the community scorecard.

Step 8: Obtaining Community's Suggestions for Reform/Improvement. The process of seeking user perceptions alone would not be fully productive without asking the community to come up with its own set of suggestions as to how things can be improved based on the performance criteria they came up with. These suggestions should include not only what Government, the MDAs and service providers should do but also what the community can do to make things better.

Summarising Group Score

- a. A summary of table of outputs of each focus group should be prepared for presentation to the interface meeting
- b. The method of summarising the group voting data for each indicator is shown below by calculating average scores

Calculating Average Score

- a. For each indicator, take the number of votes(i.e. the number of ticks, marks, stones depending on what was used to score) in each column by multiplying the corresponding score
- b. Add those up to arrive at a total
- c. The average is obtained by dividing this total by the number of people that voted

Example/Scenario

A focus group discussion involving 17 users of a clinic facility regarding service delivery at the clinic in the community, scored on attitude of staff to service delivery as shown below:

| Scale | 1 | 2 | 3 | 4 | 5 | Total | Average Score | Interpretation |
|-----------------------|-----------|------------|------------|-----------|-----------|-------|---------------|----------------|
| No. of Respondents | 5 | 6 | 4 | 1 | 1 | 17 | 38/17 | Poor |
| Calculation of scores | 5*1 =5 | 6*2 =12 | 4*3 =12 | 1*4 =4 | 1*5 =5 | 38 | =2.23 | |

Legend for the scale: 1 Very poor; 2 Poor; 3 Average; 4 Good; 5 Very Good

Legend for the interpretation of average score: Poor - Below 2.5; Fair – 2.5; Good – Above 2.5

The cumulative grade point average obtainable is 5.0. This suggests that all the 17 members of the focus group scored the staff the maximum 5 points.

5.12. f. Developing the Provider Self-Evaluation Scorecard

The provider self-evaluation is the component of the community performance monitoring process that tries to draw out the perspective on performance from the supply-side.

The methodology is identical to the generation of the community scorecard described above and involves facilitated brainstorming on criteria for self-evaluation and a scoring done in small groups of the providers. The key steps are listed below.

Steps and Tasks Involved

Step 1: Orient Service Providers and Relevant Public Officials - As with the community, the first step in developing self-evaluation scorecard for providers is to orient them properly about the purpose and the use of the CSC process. This will probably have been done during the preparatory phase, but will have to be repeated when actually starting the scorecard process with service providers.

Step 2: Ensure adequate Participation-Since the Providers may come from different parts and will normally be busy with their duties it is important to set out a time in advance for completing the exercise, so that an adequate number of members can participate.

Step 3: Divide into focus ‘groups’-Although there will not be many service providers it is usually still advisable to split them into focus groups.

Step 4: Deciding on Performance Criteria –As with the community score card, the providers need to go through a brainstorming session to come up with their own set of performance criteria.

Also, the standard criteria used with community are repeated with the service providers.

Step 5: Provider Ranking- The service providers then need to fill in their relative scores for each of the indicators they came up with. The scale used should be the same as with the community.

Step 6: Reflection on and Explanation of High/Low Scores-The service providers also need to be asked to reflect on why they gave the scores they did, and to provide evidence explanations from personal experience.

Step 7: Recording Data- The data from the self-evaluation is in the form of a scorecard also recorded as the community scorecard.

Step 8: Suggestions for Reform/Improvement- Service Providers are asked to make suggestions for reforms/improvements for improving the quality and efficiency of the services they provide.

Scoring Matrix of Provider-self-evaluation is the same as community generated scorecard shown above.

5.12. g. Interface Meeting

The interface meeting is perhaps the most critical phase in the CSC process as it ensures that the feedback of the Community is taken into account and that concrete measures are taken to address the shortcomings of service delivery. In a nutshell, interface meeting is a facilitated plenary discussion of the outcomes of the scorecards, which is followed by joint action planning on reforms for improvement.

Steps and Tasks Involved

Step 1: Prepare Both Parties for Meeting- Both the community and service providers need to be prepared for the interface meeting by sensitizing them about the feelings and constraints of the other side. This ensures that the dialogue does not become adversarial, and that a relationship of mutual understanding is built between client and provider. The sensitization can be done by explaining the motivation for the interface and sharing the results of the different scorecards.

Step 2: Community Cluster Meeting- In a situation where the respondents come from different communities, there is the need to organize a meeting for all the various clusters to come together to share the results of the community scorecard for the target communities. The scorecards are compared, and scores are aggregated across similar focus groups (that is men, women, and so on). The aggregation methodology is to brainstorm on what main performance criteria should be retained across a particular focus group category, and then report all the scores and reasons for each of these narrowed down criteria. The purpose of this cluster meeting is to aggregate the feedback of the community, so that there are not too many different views being expressed during the interface meeting.

Step 3: Ensure Adequate Participation from Both Sides- This will require mobilization at the community level, and arrangements so that service providers are able to get away from their duties and attend the meeting. Other stakeholders like the local political leaders, government officials, and legislator should be invited to the interface meeting to give it greater legitimacy and support.

Step 4: Present Scorecard in Plenary Gathering- once both parties are in one plenary gathering and interface meeting begins, put up all different scorecards (input tracking, community and self-evaluation) for all of the services so that they are clearly visible to all.

Step 5: Summarize Scorecard Results- The next step is to summarize fairly quickly the results of all the different scorecards, taking one service/context at a time. This presentation should be done not by the facilitating team but by one member of each of the focus groups that generated the scorecard. This helps to give a sense of ownership to the groups for the scorecards, and can also be empowering moment for the members of the vulnerable groups

Step 6: Analysis of Results in Plenary Discussion- one or two of the facilitators from the scoring process should now take the lead during the interface meeting, and engage the community and service providers in a short analysis of the scorecard results. The focus should be on highlighting common criteria and similar scores. From these, the main problem areas, as well as those on which there is a positive consensus amongst both parties will be identified and this will lead on to the discussion of how to make things better.

Step 7: Brainstorming to Come Up with Concrete Reforms- Using the previous analysis, as well as the set of recommendations that were developed during the scorecard generation, the plenary should now be asked to think more concretely on which key reforms are needed and can be realistically achieved.

Step 8: Develop an Action Planning Matrix-Based on the reforms arrived at above; the facilitators need to help the participants to jointly come up with an action planning matrix. This specifies what action will be undertaken under each of the agreed upon reforms, who will carry them out, when, and finally, who will monitor the progress.

Sample of Actual Action Planning Matrix

| No | Problem Area | Steps To Be Taken | Responsibility | Time frame | Supervisor |
|----|-----------------------|--|---------------------|------------------------|---------------------|
| 1 | Availability of drugs | Upgrade dispensary to a health centre | Village Chairperson | In the next few months | Ward Councillor |
| 2 | Cost sharing | Need for explanation of official rules | Medical Officer | Next week | Village Chairperson |

| | | | | | |
|---|---------------------|--|---------------------|------------------------|-----------------|
| 3 | Tools and Equipment | Upgrade dispensary to a health centre | Village Chairperson | In the next few months | Ward Councillor |
| 4 | Water Services | Rainwater Harvesting Tank (short term) and Construction of Wells (long term) | Village Chairperson | In the next few months | Ward Councillor |

5.13. Oversight Coordination and Processes

Oversight coordination is very important to ensure transparency, avoid duplicity, enquiry and waste of resources in overseeing a programme or ministry already under investigation by another committee. Accordingly, it is very important that within a particular legislature, e.g. House of Representatives, the Rules and Business Committee and its clerk must ensure that there is no double investigation going on over the same issue by different committees. Also, the Rules and Business Committees of Senate and House of Representatives should cooperate in the sharing of information on oversight functions. They should also be ready to collaborate and share information where similar and relevant information is being sought by both houses. This will help each house craft appropriate questions for relevant MDAs and invited witnesses.

5.13.a General Techniques of Ensuring Oversight Coordination Include

1. The House and Senate can establish select or special committees to:
 - a. Probe issues and agencies,
 - b. Promote public understanding of national concerns, and
 - c. Coordinate oversight of issues that overlap the jurisdiction of several standing committees.
2. The House and Senate rules also require that

- a. Findings and recommendations of the Committee on Oversight and Government Reform to be presented to the authorizing chamber or committees in a timely fashion.
- b. The findings and recommendations are to be published in the authorizing chamber's or committees' reports on legislation.
- c. The oversight plans of committees to include ways to maximize coordination between and among committees that share jurisdiction over related laws, programs, or agencies.

5.13.b Specific Means of Ensuring Oversight Coordination Include

1. Joint oversight hearings on programs or agencies.
2. Informal agreement among committees to oversee certain agencies and not others. For example, the House and Senate Committees on Commerce agreed to hold oversight hearings on certain regulatory agencies in alternate years.
3. Consultation between the authorizing and appropriating committees. For example, The two Committees on Commerce to collaborate with their corresponding appropriations subcommittees to alert each other to the authorizing committees' intent with respect to regulatory ratemaking.

6. Participants in Oversight

6.1. Committee Members

Oversight is generally considered a committee activity. However, both casework and other project work conducted in a Member's personal office can result in findings about bureaucratic behavior and policy implementation; which, in turn, can lead to the adjustment of agency policies and procedures and to changes in public law.

1. Casework—responding to constituent requests for assistance on projects or complaints or grievances about program implementation provides an opportunity to examine bureaucratic activity and operations, if only in a selective way.
2. Sometimes individual Members will conduct their own investigations or ad hoc hearings, or direct their staffs to conduct oversight studies. Individual Members have no authority to issue compulsory process or conduct official hearings. However, a Senator or Representative may request a legislative branch agency, a specially created task force, or private research to conduct an investigation of a matter for a Senator or Representative and forward the report to the relevant chamber or Committee.

6.1. Committees

The most common and effective method of conducting oversight is through the committee structure. The House and Senate have standing, select or special committees whose duties include investigation of MDAs and other matters.

1. The House of Representatives has 91 Committees while the Senate has 56 Committees as at March 25th, 2015. All the Committees have been vested with broad investigatory powers over government-wide activities.
2. The House and Senate Committees on Appropriations have similar responsibilities when reviewing fiscal activities.
3. During budget enactment process, all Committees of the National Assembly may become subcommittees of Appropriation.
4. Each standing committee of National Assembly has oversight responsibilities to review government activities within their jurisdiction. These panels also have authority on their own to establish oversight and investigative subcommittees. The

establishment of such subcommittees does not preclude the legislative subcommittees from conducting oversight.

6.3. Legislative Aides

Legislative Aide is a helper or an assistant of a legislator, i.e. Personal Staff of the legislator appointed by the National Assembly Service Commission (NASC) to assist the law maker in the performance of his duties. The categories of aides to the legislator in National Assembly include Senior Legislative Aide, Legislative Aide, Confidential Secretary, Legislative Assistant and Personal Assistant. But, presiding officers are entitled to more Aides. Legislative aides serve as official agent between the public and the law maker e.g. MDAs. By this, the Aide can be drafted as support staff during oversight activities. This may be in the form of

- Gathering data
- Making analysis
- Documentation
- Official agent between legislator and MDAs
- Conducting research that will assist committees on oversight
- Liaison with committee clerk on oversight issues and itinerary, etc.

6.4. Ministries, Departments and Agencies (MDAs)

Ministries, Departments and Agencies (MDAs) are the tools through which governance or public funds are expended for the wellbeing of the populace. They are major stakeholders in oversight activities of the legislature. Recently, MDAs in Nigeria have adopted a strategy of establishing liaison office or assigning liaison officer to relate with the legislature on behalf of MDAs.

During oversight legislatures or committees should demand from relevant MDAs budget Performance Reports. Such reports should be the same ones submitted in accordance with statutory requirements. These reports could be statutorily required quarterly, bi-annual or annual:

- Auditor General's Report
- Accountant General's Report
- SERVICOM's Report
- MDA's Monitoring and Evaluation Report
- Bureau of Public Procurement.

The legislature should demand that the MDAs perform the functions for which they were set up by the legislation and this include submitting the above reports to designated authorities.

6.5 Consultants

Oversight of public funds is a technical activity that the legislature may not have the capacity to prosecute, hence, the need for experts or professionals usually referred to as consultants.

Consultants are independent contractors generally specializing in a particular area. They are likely good at solving problems, doing research and/or exploring alternatives. Consultants bring new ideas to the legislature and the legislature can often learn from working with them. The benefits of utilizing consultants for effective oversight activities includes getting the benefit of an objective viewpoint, helping with a technical projects or subjects e.g. works committee and road projects, and offering learning opportunities for committee operations.

The best way to go about hiring a consultant is to ensure that he or she has the requisite qualification and experience on the subject matter at hand, avoid bias in the

engagement process and ensure that evidence of similar work and referees are adequately consulted before signing the contract.

6.6 Stakeholders: CSOs, Media, Special Individuals and Members of the Public

Usually, oversight is conducted to further and enrich transparency and accountability of public funds. In this regard, Civil Society Organizations, Media, interest groups or members of the public play critical role which directly or indirectly support the oversight function of the legislature. Such role includes:

- a. Monitoring progress of the legislature in identifying societal needs/missing gaps in legal frameworks, public expenditure,
- b. Raising questions on accountability and transparency by linking the legislature and the governed, dialogue and consultation in legislative proposals or resolutions or through memorandum/hearings/protest,
- c. Identifying legislative or governance challenges (early-warning mechanism) that can help in oversight activities, civic engagement in legislative process and governance e.g. the media as an educator and whistle blower in the polity.

To benefit from the stakeholders, the National and State Houses of Assembly should device means of:

- a. Scanning media reports that relates to mismanagement, abuse of financial process, etc. with a view to ensuring that issues that affects accountability in the polity are scrutinized for legislative committee action.
- b. Attending to constituent letters, complaints, and requests for projects to gather data on problems and deficiencies in federal programs and their administration.

The casework performed by a Member's staff could also be effective oversight tool in the following ways.

1. Casework can be an important vehicle for pursuing both the oversight and legislative interests of the Member. The Senator or Representative and the staff may be attuned to the relationship between casework and the oversight function. This is facilitated by a regular exchange of ideas among the Member, legislative aides, and caseworkers on problems brought to the office's attention by constituents, and of possible legislative initiatives to resolve those problems.

2. If casework is to be useful as an oversight technique, effective staffing and coordination are needed. Casework and legislative staffs maximize service to their Member's constituents when they establish a relationship with the staff of the subcommittees and committees that handles the areas of concern to the Member's constituents. Through this interaction, the panel's staff can be made aware of the problems with the agency or program in question, assess how widespread and significant they are, determine their causes, and recommend corrective action.

3. Office procedures enable staff in some offices to identify cases that represent a situation in which formal changes in agency procedure could be an appropriate remedy. Prompt congressional inquiry and follow up enhance this type of oversight. Telephone inquiries reinforced with written requests tend to ensure agency attention.

6.7. Committee Staff

Professional staffs of committees provide the expert help required to conduct oversight and investigations.

Committee staffs typically have the experience and expertise to conduct effective oversight for the committees and subcommittees they serve. Committees may also call upon legislative support agencies for assistance, hire consultants, or “borrow” staff from federal departments.

Committee staffs also help to keep watchful eyes on the activities of MDAs and report to relevant Committees any apparent discrepancy between budgetary allocations and MDA activities.

7. Legal Tools for Enforcement and Procedure for Application

The power of oversight of the legislature can be initiated and exercised by issuance and service of summons, warrants and imposition of fines. These tools and their enforcement procedures are explained below.

7.1. Summons

Summons is a document directing a sheriff to notify an individual or representative of MDA to before a committee. For purposes of issuance of summons and warrants the oversight committee exercises the same power as a court. This is because as provided by the constitution a committee of the National or State Houses of Assembly have power to summon any person in Nigeria to give evidence at any place or produce any document or other thing in his possession or under his control, and examine him as a witness and require him to produce any document or other thing in his possession or under his control, subject to all just exceptions.

7.1.a. Content of Summons

A summons must be in writing and in duplicate. It should contain the following particulars:

- a. Concise statement of the issues to be investigated.
- b. An order that s/he appear before the legislative committee at a certain time and place not less than 48hrs after the service of the summons.
- c. Signature of the issuing officer.

7.1. b. Issue and Execution of Summons

A summons may be issued or served on any day including a Sunday and public holiday.¹⁷

There are two modes of services of a summons.

- Personal service
- Substituted service.
- Summons should normally be served personally on the persons summoned
- A person served with a summons must sign the back of the duplicate to acknowledge receipt of the summons section.
- If it is artificial person such as a company the summons will be served on the secretary, or principal officer of the company.
- If a person to be served is unable to sign or mark the back of the duplicate copy of the summons, it may be served or left in the presence of a witness.

¹⁷ See section 82 of the Criminal Procedure Act

7.1. b. i. Substituted Service

- Where personal service cannot be effected, substituted service may be employed. Substituted service may take the form of pasting the summons in a conspicuous part of the premises where the person to be served resides. Similarly, it may be served by leaving one of the duplicates with an adult male member of the person's family who shall if so required by the serving officer acknowledge receipt on the duplicate.
- In all cases of substituted service, the person serving shall show proof of service by affidavit or declaration to that effect.¹⁸

7.1.c. Lifespan of Summons

A summons remains valid until it is executed or cancelled. The death, retirement or removal of the person who issued it on behalf of a legislative committee or subsequent lack of authority of such a person will not affect or invalidate the summons.

7.2. Warrants

This is another tool at the disposal of a legislative committee to compel attendance of a person before the committee. This tool is never used at first instance. It is only resorted to when summons fails to yield any positive result. Summons is a forerunner of warrant. It is only when a party served with summons fails to appear that warrant is used. The Constitution provides that the Senate or House of Representatives or any committee appointed can "...issue a warrant to compel the attendance of any person who, after having been summoned to attend, fails, refuses or neglects to do so and

¹⁸ See sections 93 and 55 of the Criminal Procedure Act and Criminal Procedure Code, respectively.

does not excuse such failure, refusal or neglect to the satisfaction of the House or the committee in question..."¹⁹

Warrant is executed the same way summons is. It also remains in existence until either executed or cancelled. The difference between summons and warrant lies in the fact that the latter seems compelling than the former. Besides, the latter occasions more punitive measures in case of default.

Furthermore, summons leaves the person summoned or invited to appear on his own on the day stated therein but a warrant compels attendance of the person by way of arrest. A warrant must be shown to the person before executing it unless there are good reasons to the contrary. If not immediately available, its existence must be disclosed and must be shown to the person as soon as possible, this is because it is the legal basis upon which he is being apprehended.

It is important to note that a summons or warrant issued under this section may be served or executed by any member of the Nigeria Police Force or by any person authorised in that behalf by the President of the Senate or the Speaker of the House of Representatives, as the case may require.²⁰

7.3. Fines

A fine is money paid usually to superior authority, usually governmental authority, as a punishment for a crime or other offence. The National Assembly has the Power and discretion to determine the amount on a case by case basis and publish the fine. The most usual use of the term, fine, relates to a financial punishment for the commission of crimes, especially minor crimes, or as the settlement of a claim.

¹⁹ Section 89(1)(d)

²⁰ See section 89(2) of the Constitution

This tool of fine is used to secure attendance of persons before the legislature of legislative committees in the process of oversight hearings. It is provided in the Constitution that where a party on whom a summons is served fails to appear before the legislature or legislative committee, and does not explain such failure or neglect to appear, the legislature or legislative committee can impose fine on that person for such conduct. In addition to fine, he may also be ordered to pay cost that would cover expenses incurred in compelling him to appear.

7.4. Rights and Privileges

The legislative constitutional business is enormous and complex. In view of the complexity of legislative process and with the Assembly almost constantly in session, members of the Legislative Assembly enjoy some level of rights and privileges, including civil and criminal immunity from statement made in the Chamber while fulfilling their legislative mandates.

According to the Senate and House of Representatives Standing Orders, privileges are the rights enjoyed by the Senate collectively and by the members of the Senate individually conferred by the Legislative Houses (Powers and Privileges) Act²¹ and other statutes, or by practice, precedent usage and custom.²²

Importance of Legislative rights and privileges include that:

- a. The rights and privileges allow the legislature enjoy the supervisory role of the citizen-body with oversight function.
- b. The legislative rights and privileges helps to ensure free flow and unhindered speech and debate in their legislative functions, so that the electorates are well

²¹ Now Cap L12 Laws of the Federation of Nigeria, 2004.

²² See Rules 14(a) and 19(1) Senate Standing Orders and House of Representatives Standing Orders respectively.

informed about proposals and their merits, which will affect them when passed into law.

c. The legislative rights and privilege affords them the opportunity to scrutinize, criticize, or vote against the wishes of the executive including against any policy or legislative proposal which may undermine accountability in governance or which is against public or constituency the interest.

d. It gives the citizen confidence to appear before the House or Committees of the House either as a witness or to make their contributions to legislative Bills, proposal or matters of national interest without fear of intimidation, arrest or prosecution.

It protects the legislature and its members from civil liabilities for comments made in the floor of the house or committee in the normal course of their function as a legislature.

8. Consideration of report and Dissemination of resolutions

(See generally House Rules 50-56 and Senate Rules 46 -52)

- a. The committee's chair has the chief agenda-setting authority for the committee
- b. members of the committee consider possible changes to the findings and recommendations proposed in the reports usually by voting on amendments to it, including possibly a complete substitute for its text
- c. Principle of simple majority is followed
- d. Every oversight report after it has been considered should be placed before the whole house.
- e. Only the whole house the power to take decisions on the report.
- f. Upon presenting the report by the committee chairman, the presiding officer may call for motion to adopt the report with a seconder.

- g. The whole House may subject the report to a debate
- h. The whole house may make comments on the report and request the committee for clarification
- i. After the clarification the report is represented
- j. The whole house may adopt or reject the report and its recommendations.
- k. Such decisions are contained in the resolutions issues by the whole house.
- l. Only resolutions from adopted report are disseminated
- m. It is the whole house that disseminates the resolutions to the relevant ministries, departments and agencies through the executive liaison officer.

9. Limitations to Oversight Authority

Limitations to legislative oversight authority include:

9.1. Constitutional Limitations

- 1. Legislative Oversight Committee is not a court and its activity is subject to judicial review and determination.

According to section 4 (8) of the CFRN 1999 as amended, *“Save as otherwise provided by this Constitution, the exercise of legislative powers by the National Assembly or by a House of Assembly shall be subject to the jurisdiction of courts of law and of judicial tribunals established by law, and accordingly, the National Assembly or a House of Assembly shall not enact any law, that ousts or purports*

to oust the jurisdiction of a court of law or of a judicial tribunal established by law.

(9) Notwithstanding the foregoing provisions of this section, the National Assembly or a House of Assembly shall not, in relation to any criminal offence whatsoever, have power to make any law which shall have retrospective effect”.

By extension the above provisions includes that the investigation cannot be conducted or perceived as a judicial function. It is a legislative function and there are only two possible outcomes from the investigation:

- a. The making of a law or repeal/amendment of an existing law; and
 - b. The exposing of corruption, waste and inefficiency in public finance and possible referral to the executive arm for a decision whether or not to prosecute.
2. Committees are limited in their inquiries to matters over which the legislature can make laws.
 3. The purpose of the investigation must be stated ab-initio and must be in fulfilment of all or any of the purposes **stated in 9.1 (a) and (b)** above as per section 88 or 128 of the CFRN 1999 as amended.
 4. Even where apparent corruption, waste or inefficiency is discovered the National or State Assembly cannot criminalize or otherwise an action or conduct retrospectively. It can at best, as concerned citizens, refer the matter to the relevant Attorney General or police for possible prosecution.

9.2. Statutory limitations

5. The Freedom of Information Act signed into law on 28th May 2011

6. Professional privileges and confidentiality clauses in statutes and contracts.

9.3. Non-statutory limitations

7. The pursuit of personal and political interests instead of national interests
8. Absence of reliable and independent media to report, articulate and echo public outcry.
9. Absence of reliable and well organised and representative CSOs, NGOs, and CLOs to articulate, represent and echo constitutional questions.
10. Public illiteracy in legislative process.
11. Unreliable data for counterfactual test.

9.4. Capacity Limitation

- a. Many new legislators due to high turnover after general elections may not have sufficient experience in oversight.
- b. Inadequate fund to train staff and members on oversight.
- c. Inadequate infrastructures.
- d. Absence of common template to conduct oversight.
- e. Poor record keeping.

10. Output of Oversight

In the course and lifetime of a particular oversight function, several outputs are produced by the relevant committee or the whole house. These outputs include, Reports, Recommendations, Resolutions, and public account committee reports. These are explained below.

10.1 Reports

There is little of oversight without a report. Report is a major tool that brings out the nature and manner in which public resources are managed. Taking into consideration the constitutional role of the legislature, report is the instrument which committee interaction with stakeholders on the management of public expenditure is made open.

The basic reports known to the legislature include:

- Oversight report i.e. after an oversight activity
- Quarterly report i.e. every three months
- Annual Report i.e. done annually
- Public hearing i.e. at the end of a public hearing
- Investigative report i.e. at the end of an investigation
- Interactive session report i.e. after an interactive session with MDAs
- Bill report i.e. after committee consideration of a bill

10.2. Recommendations

Oversight is an activity that demands the making recommendations for further action. While legislative committees differ with respect to responsibilities or kind of oversight activities, committees or legislature end scrutiny of public expenditure with concrete recommendations. In making recommendations Committees are required to note the following features:

Relevance: Recommendation must be relevant to the subject matter of the legislative committee oversight.

Clarity: Arrange recommendations with good sentences and paragraphs in a logical order. Present a clear and logically developed recommendation rooted out of the oversight conducted without including unrelated issues which may confuse members and reduce legislature morale or oversight outcome.

Conciseness: Be simple and direct. Do not write more than is necessary. An overly long submission may prove too long for members to consider fully. They want to know what you recommended and the evidence you have that support your view.

Accuracy: Be accurate and complete. Include all relevant information. It will only confuse the legislative committee if, in your recommendation, you refer to evidence or information that is not included. Make sure your facts are correct.

Actionability: Make recommendations that are actionable or will make it easy to be implemented without a re-think of the best way out.

Lastly, consider listing oversight recommendations or summing up its main points.

10.3. Resolutions

Resolutions are important tools used by the National Assembly to convey its position on major issues of public concern, such as the need for the executive to stop or allow certain action that hinders or promote public good. At the National level i.e. due to its bicameral nature, resolution are broadly divided into three, namely;

- Ordinary resolution i.e. resolution passed by either the Senate or House of representatives
- Con-current resolution i.e. resolution on a particular subject matter passed by both Senate and House of Representatives.
- Joint resolution i.e. resolution on a particular subject matter passed by both senate and House of representatives, jointly communicated by leadership of both chambers to the executive. This carries heavy weight as it is considered as the position of the legislature.

10.4. Public Account Committees (PAC) Report

There is little of PAC without reports i.e. writing PACs report is the most important aspect of its responsibilities. It is the apex of financial oversight and scrutiny, mostly, rooted out of the Auditor General Report to the legislature as constitutionally prescribed in Section 85-87 of the 1999 constitution as amended.

PAC report is broadly divided into two:

- A. Routine reports (which does not require preface, rather executive summary & challenges encountered) as is not rooted in any report but the need to evaluate value for money based on suspicion or committee random inquiry.
- B. Annual report (which is the report of annual activities carried out by the committee i.e. in a legislative year. The annual report is made-up of summation of public hearing and referrals from plenary, proposed legislations, motions, prosecuted oversight, challenges, successes recorded, plan for the future, etc.

When writing PAC report, only issues or queries are included in the main report. Queries cleared are enclosed in the verbatim recording that forms part of the report (Annexure). See appendix for format for writing PAC report.

11. Expected Outcomes of Oversight

11.1 Amendment of Existing Legislation

One of the expected outcomes of legislative oversight is amendment of existing legislation. This happens when the legislature's oversight committee finds out that a particular legislation is inadequate for particular purposes. In this case, it is necessary to consider how the legislation stood when legislative oversight was conducted, what the inadequacies was for which the old legislation did not provide and the remedy recommended as a result of legislative oversight. Before this is done, application of the legislation must have been tested in all ramifications to determine its suitability, hence the legislative committee must have adopted the

purposive as well as literal approaches. The legislature is expected to consider the words used in a legislation vis-a-vis the purpose (object) of the entire legislation.

The following are questions to be answered while amending the legislation:

- (a) What was the situation and law before the present legislation was enacted?
- (b) What were the inadequacies and defect for which the existing legislation did not provide; and
- (c) What advantages exist if the legislation is amended?

Once the above questions are answered, amendment to an existing legislation can be effected to remedy the defects in the said legislation.

11.2 New legislation

Legislative oversight unveils gaps in our laws. Sometimes it is discovered that legislation is needed to take care of issues for which no legislation exist at the moment. On this note, a new legislation emerges for the purpose of filling the gaps discovered. Similarly, it may also be discovered that existing legislation on a particular issue is no longer in tune with current realities. This can lead to outright repeal of an existing legislation and enactment of a new one. These gaps can easily be discovered through legislative oversight.

11.3 Policy Intervention

Apart from amendment of legislation, legislative oversight can also lead to policy intervention. This is by way of introduction of new governmental policies that would fill in some gaps in the running of government. In the process of legislative oversight, the legislature can discover that the government is losing revenue, that some workers are underproductive or unproductive, that contractors are executing government projects contrary to specifications or that there is poor motivation to

work amongst others. In this situation, the outcome of such legislative oversight may lead to introduction of new policies that would enhance efficiency for the benefit of the government and the citizens generally.

11.4. Exposing and Curtailing Corruption

In compliance with section 88(2)(b) of the 1999 Constitution, the legislature is expected to expose corruption, waste and inefficiency in the management of public resources. This oversight responsibility is expected to reduce or eliminate corrupt practices with a view to enhancing transparency and good governance. However, mere exposure may not be able to curb corruption without prosecution and appropriate enforcement of sanctions by the executive. Furthermore, independent of anti-corruption agencies should be vigorously pursue and the agencies by made to report to the legislature rather than the executive.

12. Tracking of Resolutions

This is the follow up to ensure that resolutions are implemented. Given that resolutions are considered as legislative decisions, which are not binding on the executive, enforcement poses challenges.

- a. Enforcement can be achieved by amending relevant laws, making new legislation or initiation of new policies.
- b. However, enforcement of resolution by the National Assembly is more of indirect power than direct use of law.
- c. The need to give legislative resolutions legal (subject to principle of separation of powers and constitutional provisions) backing in order to enhance enforceability is imperative.
- d. Effective follow up should be embedded in the performance review of MDAs especially during budget scrutiny.
- e. Follow up can also be achieved through indirect sanctions especially when considering a request that requires National Assembly approval.

13. Oversight Information Sources

13.1 National Institute for Legislative Studies (NILS)

NILS is an organ of the National Assembly established by NILS Act 2011, as the training and research unit of the Nigerian National Assembly (NASS). President Goodluck Jonathan signed into law the NILS Act 2011 on March 2nd 2011 following the passage of the Act by the Senate and the House of Representatives. NILS supports the work of NASS with trainings, capacity building, research, bill and policy analysis, budget analysis, and extension services. Training and related activities such as seminars and workshops for Legislatures are key components of NILS' mandate.

The pioneer and current Director-General of NILS is Dr. Ladi Hamalai. The Institute manages NASS website and currently building a legislative data base for the ECOWAS region. It also has databank for State Assemblies in Nigeria.

The content of the database will include the following among others:

- Membership Records: Contact details of Members of Parliament in each country. This shall include: Name, party affiliation, educational background, cognate experience, gender, legislative interest, turnover rates etc.
- Electoral System: This provides information on the number of constituencies, the type of voting system and election records (regularity, frequency) etc.
- Administrative Structures and Resources: organogram, staffing, security and finances
- Committee Composition: This provides detailed information on Committee types, membership, size, functions (Bill referrals, public hearings, petitions, interactions with MDAs), frequency of meetings and attendance
- Typology of Budget Process (Money Bills)
 - An overview of Budget Process in each member country

- Public Financial Management tools such as PFM Acts, Fiscal Responsibility Acts, and Procurement Acts etc.
- Public Accounts Committees
- Budget and Finance Committees
- Legislative Budget Offices (PBOs)
- Legislative Capacity Development Institutes
- Law Making Records (Bills, Acts and Resolutions)
- Legislative Oversight (Types and frequency of oversight tools used, oversight visits, Investigations, questions, hearings, reports, resolutions, ombudsman)
- Outcome of Oversight
- Legislature – Executive relationships (typology, trend and highlights of collaboration).
- Engagement with CSOs, Media and other demand actors
- Constituency Relations strategies

The official website of NILS is <http://www.nils.gov.ng> and contact email is: info@nils.gov.ng

13.2 Fiscal Responsibility Commission (FRC)

The Fiscal Responsibility Act (FRA) was enacted in 2007 to provide for prudent management of the Nation's resources, ensure long-term macro-economic stability of the economy, and secure greater accountability and transparency in fiscal operations within the Medium Term Fiscal Policy Framework. The FRA 2007 established the Fiscal Responsibility Commission to ensure the promotion and

enforcement of the nation's economic objectives; and for related matters. It is generally referred to as the 'watch dog' of the government

Specifically, the FRC is responsible for fiscal responsibility and monitoring budget and projects implementation in the various MDAs at both the Federal and State levels to avoid mismanagement of public funds. The commission is also responsible for ensuring that annual budgets are derived from the Medium Term Expenditure Framework (MTEF) prepared by the Ministry of Budget and National Planning for a period of three financial years, and approved by the National Assembly. The commission is also required to publish, on a quarterly basis, a list of each of the tiers of governments in the federation that have exceeded the limits of consolidated debt, indicating the amount by which the limit is exceeded.

13.3 National Assembly Budget and Research Office (NABRO)

Recently, the Senate passed a bill for an Act to establish the National Assembly Budget and Research Office (NABRO) to provide the National Assembly with objective, timely and non-partisan analysis of economic information needed for budget decisions. The bill has been previously passed by the House of Representatives.

NABRO is expected to report annually to both chambers of the National Assembly all items funded in the preceding financial year for which no appropriation was made by the National Assembly and all items contained in the Appropriation Act in the preceding financial year but which were not funded by the Federal Government.

It is to be headed by an Administrative Head, who shall also report to a governing board made up of a chairman and six members and shall provide independent and continuous review of the federal government budgets including monitoring of existing and proposed programmes.

13.4 Federal Inland Revenue Service (FIRS)

Federal Inland Revenue Service (Establishment) Act No. 13 of 2007 formally established the Federal Inland Revenue Service to control and administer the

different tax laws specified by the National Assembly or other regulations made by the Government of the Federation and to account for all taxes collected. The same Act also established the Federal Inland Revenue Service Board to have overall supervision of the Service.

The mission of FIRS is to operate a transparent and an efficient tax system that optimizes tax revenue collection and voluntary compliance. The Service is headed by the Executive Chairman who is normally appointed by the president. The website of the Service is <http://www.firs.gov.ng> and contact email are; enquiries@firs.gov.ng; complaints@firs.gov.ng or servicom@firs.gov.ng.

13.5 Revenue Mobilization Allocation and Fiscal Commission (RMAFC)

The RMAFC is an autonomous body that was established by section 153 and its powers defined by paragraph 32 of Part I of the Third Schedule to the CFRN 1999 (as amended).

Its powers and responsibilities are to:

- a. Monitor the accruals into and disbursement of revenue from the Federation Account;
- b. Review from time to time, the revenue allocation formulae and principles in operation to ensure conformity with changing realities: Provided that any revenue formula which has been accepted by an Act of the National Assembly shall remain in force for a period of not less than five years from the date of commencement of the Act;
- c. Advise the Federal, State and Local Governments on fiscal efficiency and methods by which their revenue is to be increased;
- d. Determine the remuneration appropriate to political office holders, including the President, Vice-President, Governors, Deputy Governors, Ministers, Commissioners, Special Advisers, Legislators and the holders of the offices mention in Section 84 and 124 of the Constitution;

- e. Discharge such other functions as are conferred on the Commission by the constitution or any Act of the National Assembly.

The commission is headed by a chairman and one member from each state of the Federation and the Federal Capital Territory, Abuja. The website of the Commission is <http://www.rmafc.gov.ng> and the contact email is: info@rmafc.gov.ng

13.6 Public Account Committee Reports (Senate and House)

According to 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.

Accordingly, the House 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.

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.

In addition,

- (1) 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.
- (2) 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

13.7 Civil Society Organizations, Media and Members of the Public

The role of civil society organizations, media and members of the public in enhancing legislative activities cannot be overemphasized. Civil Society represents the conscience of the society. Interaction between legislature, CSOs and media has been increasing in Nigeria. CSOs can contribute expertise and independent analysis of the budget. In carrying out budget oversight, the input of civil society will definitely make budgeting activities more effective and boost transparency.

Some of the steps to strengthen civil societies, media and members of public participation in legislatures' budget oversight are as follows:

- a. Open the legislature and its committees to the media and the general public.
- b. Publicize committee reports and information before the legislature.
- c. Call for submissions on the budget and legislation, and send invitations to experts

- d. Educate civil societies and media organizations about legislative procedure, and needs.
- e. Engage with civil society about what is needed to establish a cooperative relationship.

Active participation of CSOs, media and members of the public promote transparency and curb corruption. In addition, their participation can foster consensus about difficult budget choices, and foster accountable and democratic government.

CODE OF ETHICS OF NIGERIAN LEGISLATURE FOR OVERSIGHT ACTIVITIES

1. Introduction

Policies, programmes and projects are intended to promote the welfare of the people. To ensure that these policies, projects and programmes are achieved, effective oversight is essential. The organ of government to carry out oversight in accordance with the constitution of the Federal Republic of Nigeria is the Legislature. As stipulated in section 88(2)(a) and (b) of the Constitution of the Federal Republic of Nigeria, 1999 (As Amended), “the powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to -

- (a) make laws with respect to any matter within its legislative competence and correct any defects in existing laws; and
- (b) expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it.”

The fulfilment of these functions ensures sustainable national development and equitable economic growth and societal harmony. Accordingly, to ensure efficiency and integrity of the oversight process, properly defined and implemented investigations are essential. A key tool to achieving these objectives is an effective code of ethics. The code of ethics is provided to protect the integrity of the legislature in its interactions with MDAs, especially on oversight.

The following code of ethics is, therefore, to guide legislative committees in conducting oversight activities. The Committees and legislators should endeavor at all times to abide by its code of ethics. Enforcement is as provided under the relevant Standing Orders of various legislative Houses.

2. Reputation

2.1. A legislator must always conduct his or herself in such a way that public confidence and trust in the legislature is not undermined or tarnished.

2.2. A legislator must not discuss oversight issues in the press, unless authorized by the Chairman of the Committee.

2.3. A legislator must not engage in verbal fracas with invitees and members of MDAs and contractors/consultants under investigation.

2.4. A legislator must always maintain professional decorum that promotes the integrity of the legislature

3. Respect for the constitution and all laws

3.1. A legislator must always respect right to fair hearing and all fundamental human rights provisions of the constitution while conducting oversight

3.2. A legislator must always ensure that the provisions of the standing orders of the relevant House are strictly obeyed.

3.3. A legislator must abide by the laws of the land and the rules of oversight investigation.

3.4. A legislator must differentiate between potential crimes (e.g. assault, treason etc., not relevant to section 88 to 89 of the Constitution of the Federal Republic of Nigeria 1999 as amended.) other than corruption or mismanagement or potential mismanagement of public resources within the jurisdiction of legislative action.

3.5. A legislator must not hesitate to report any perceived crime against the state, which the legislature cannot adequately sanction at the oversight hearing or investigation, to the relevant law enforcement agency or authority.

4. Confidentiality

5.1. A legislator must always maintain confidentiality of any matter that comes to his or her purview in the course of an oversight activity.

5.2. A legislator must never disclose to a third party information pertaining to oversight investigation.

5.3. A legislator must always keep record of all information provided to him or her in the course of an oversight activity.

5.4. A legislator must always ensure that such information is stored in a safe place or device where only authorised persons may have access.

5.5. The legislature must ensure that appropriate procedure for the storage retrieval and tracking of movement of information is established.

5.6. A legislator that wishes to access such information must always abide by the agreed procedure including maintaining accurate record of when and why the information was retrieved and when it was returned.

6. Fairness, Transparency and Accountability

7.1 A legislator must always make statements as to facts which he is convinced is the truth.

7.1. A legislator must not personalise oversight questions.

7.2. A legislator must maintain a distinction between official and personal matters in the course of oversight investigation.

7.3. A legislator must always ensure consistency in the application of rules to MDAs or individuals in the course of oversight investigation.

7.4. Transparency must be ensured in all the processes of the oversight investigation.

7.5. A legislator must ensure that all oversight activities are properly documented and made available to the public, except where National Interest and security require protection.

8. Conflicts of Interest

8.1. Legislators, as elected representatives of the people are in positions of trust and therefore must not place themselves in a position where their personal interests conflict or may possibly conflict with their duties. Accordingly, a legislator shall –

- (a) Not use his or her official position and information received in confidence in the course of legislative duties for the purpose of financial gain or any other personal gain.
- (b) Not request from the MDA being oversighted logistic support and other financial benefits in carrying out oversight activities
- (c) Not accept any provisions of training and study tours from oversighted MDAs unless such provisions are first disclosed to and approved by the leadership of legislature.
- (d) Not receive any benefit or compensation nor permit compensation to accrue to his or her beneficial interest if acceptance or accrual of such benefits may possibly compromise his or her stand on an issue or on a piece of legislation.
- (e) Declare any interest financial or non-financial which he or she has, directly or indirectly, in any matter which is before the Chamber or before a Committee or which is likely to come before the Chamber or before a Committee. The declaration shall be made in writing to the presiding officers of the relevant legislative House. The declaration shall be entered in a Register of Interests maintained by the Committee on Ethics and Privileges.
- (f) A Legislator who makes a declaration of interest in respect of a matter before the House or committee for debate shall not participate in a discussion or voting on the matter.
- (g) Not act as a paid advocate in any proceeding of the Legislature or its Committees or receive payment for voting or speaking or refraining from speaking or voting on a Bill or Motion under deliberation or accept gratification on behalf of another member, a Committee or the leadership of the Legislature.

(h) Not bid for, influence or accept contracts from MDAs or corporations for which he or she has oversight functions.

(i) Resolve any financial or business conflict of interest that may affect the integrity of the oversight process.

9. Gifts from Ministries, Departments, Agencies and individual under oversight Investigation.

9.1. The Code recognises that legislators will from time to time be entertained, saluted, recognised for service through gifts. Limit on the level of such benefits should be placed to avoid undue influence that may jeopardise the integrity of the oversight process.

10. Sponsored Travels for Oversight.

10.1. Any oversight trip shall be fully funded by the legislature to ensure integrity and credibility of the oversight function.

10.2. The legislature shall not accept any payment or funding from any Ministry, Government Department, Agency or individual for purposes of an oversight visit.

11. Competency and Continual Self-improvement

11.1. A legislator must always limit his or herself to issues which he or she has good understanding and be willing to employ experts when the need arises.

11.2. A legislator must not hesitate to disclose lack of understanding of any technical issue relating to an oversight activity.

11.3. A legislator must always be willing, capable and available to undergo training that will improve his competence in legislative activities.

12. Responsibility for Actions

12.1. A legislator must abide by the law in all his or her utterances in the course of an oversight investigation.

12.2. A legislator must be ready and willing to take responsibility for any statement, question or issue raised either by him or any member of the committee.

12.3. The committee shall maintain collective responsibility for all issues or questions raised during an oversight investigation.

13. Breaches of the Code of Ethics and the Enforcement Procedures

13.1. Breaches of the Code of Ethics

13.1.1. Any member of the public or legislator may make a written complaint against a legislator for breach of the code of ethics.

13.2.2. The Committee shall formally certify such complaints as valid before any investigation or further action can begin.

13.1.2. Any such complaint may be tabled before the Chairman of the committee who shall, report the matter to the presiding officer of the relevant House, who may report same to the Ethics and Privileges Committee for appropriate action.

13.1.3. Where the chairman of the oversight committee or a majority of its members believe that the complaint may jeopardise the integrity of the oversight exercise, they

may request the member against whom the complaint is made to recuse his or her self from the oversight committee.

13.1.4. Where it is established that the complaint was frivolous and intended to obstruct the proceedings of the oversight committee, the complainant may be cited for contempt of the relevant legislative House and appropriate sanction imposed on him or her.

13.1.5. Any sanction imposed is however subject to the judicial decision of a court of competent jurisdiction.

14. Conclusion

The above codes of ethics are only guidelines. They are not exhaustive of what is required of a legislator in the course of an oversight investigation. A legislator must therefore always ensure that his or her actions, conducts, omission or utterances always promote and protect public interests and especially the constitutionality and success of an oversight investigation. In this light a legislator must maintain respect for the law, honesty, integrity, confidentiality, fairness, professionalism and trust in his dealings with the public and fellow legislators in the course of all oversight activities.

Oversight Visit Template

| Pre-Oversight Activities | |
|---------------------------------|----------------|
| Items | Remarks |
| Name of Committee | |

| | |
|--|--|
| Committee Members | |
| Date of Oversight Visit | |
| Name of MDA to be Visited | |
| CEO/Officer in-charge at MDA | |
| Purpose of the Oversight Visit | |
| Name of Project(s), Location(s) and Date of Award and Duration | |
| Specific Objectives of the Project(s) | |
| Expected Outcomes of the Project(s) | |
| Name of Project(s), Contractor(s) and Consultant(s) (where applicable) | |
| Project Budget: (Released, Cash Backed and Utilised); Compute % | |
| Write the MDA(s) to submit Implementation status report of project(s) | |
| Preliminary Assessment of Implementation Status of Project(s) | |
| Questioning of the MDA and Interactive session (if need be) to resolve contending issues | |
| Write pre-oversight visit report, noting important questions and responses | |
| Communications to secure appointments and public sensitisation | |
| Inspection Visit | |
| Inspection of project (s) and on the spot questioning | |

| | |
|--|--|
| Community testimony (where applicable) | |
| Compilation of observations and photographs by support staff | |
| Post Oversight Visit | |
| Draft Oversight Report | |
| Committee Consideration of Oversight Report | |
| Summary of Committee Findings | |
| Committee Recommendations/Motions | |
| Laying of Committee Report at plenary | |
| Documentation of Plenary Resolution | |
| Tracking of implementation of resolution and recommendations | |
| Communication on follow-up activities and Public sensitisation | |
| Sessional Report on implementation of resolution | |

Public Account Committee Oversight

| Pre-Oversight Activities | |
|---------------------------------|----------------|
| Items | Remarks |
| Name of Committee | |
| Committee Members | |
| Name of MDA(s) | |

| | |
|--|--|
| Date of Oversight | |
| Query/Issues as outlined in Auditor General's Report (where applicable) | |
| Issues emanating from media, CSOs, Committees, etc. that call for status inquiry (where applicable) | |
| CEO/Officer in-charge at MDA(s) | |
| CEO or Officer affected by AGs report or issues at MDA(s) (as applicable) | |
| Name of Project(s), Location(s), Date(s) of Award, Duration, etc. (where applicable) | |
| Name of Contractor(s) and Consultant(s) (where applicable) | |
| Issues for oversight e.g. Diversion, over invoicing, procurement abuse, etc. (where applicable) | |
| Consequences of project failure or mal-administration of funds, procedure, etc. (where applicable) | |
| Project Budget: (Released, Cash Backed and Utilised); Compute % (where applicable) | |
| Committee position on issues raised by AGs report i.e. query to MDA(s) or officer(s) concerned (as applicable) | |
| Communication to MDA(s) to respond to query or issues (as applicable) | |
| Preliminary Assessment of MDA(s) response on query or issues (as applicable) | |

| | |
|---|--|
| Engagement of consultant(s) (where necessary) | |
| Write pre-oversight report, noting important questions and responses | |
| Communications to secure appointments and public sensitisation | |
| During-Oversight | |
| Inspection of projects and on the spot questioning/assessment of books and issues | |
| Affected officer(s) questioning on relevant observations or issues | |
| Community testimony (where applicable) | |
| Compilation of observations, video clips, documents, photographs, etc. by support staff | |
| Call for Memorandum on outcome of findings for public hearing (where applicable) | |
| Public hearing to verify MDA(s) unsatisfactory answer/outcome of visit (where applicable) | |
| Draft report of public hearing (where applicable) | |
| Post-Oversight Activities | |
| Draft main report by support staff | |
| Committee Consideration of Oversight Report | |

| | |
|---|--|
| Summary of Committee Findings | |
| Committee Recommendations/Motions | |
| Laying of Committee Report at plenary | |
| Documentation of Plenary Resolution | |
| Tracking of implementation of resolution and recommendations | |
| Communications on follow-up activities and Public sensitisation | |
| Annual Reporting on implementation of resolution | |

Public Petition

| Pre-Consideration of Public Petition | |
|---|---------|
| Items | Remarks |
| Notification of petition to Rules and Business Committee | |
| Name of legislator who presented petition at plenary | |
| Date for submission of petition to plenary | |
| Date of Referral/terms of reference | |
| Filing and acknowledgment of receipt of the petition by committee | |
| Name of Petitioner | |
| Purpose of Petition | |

| | |
|--|--|
| Scrutiny to enhance deeper understanding of the issues contained in the petition | |
| Identification of Possible (witnesses) to Testify | |
| Consideration of Petition | |
| Invitation of Petitioner and Witnesses for Testimony | |
| Invitation of Persons, MDAs, Organization, etc. affected to Respond | |
| Committee consideration of the petition / visit to relevant MDA(s) or locations (where applicable) | |
| Community testimony (where applicable) | |
| Compilation of observations and photographs by support staff | |
| Call for Memorandum on findings for public hearing (where applicable) | |
| Public hearing to verify petition claim and on the spot assessment findings (where applicable) | |
| Draft report of investigation/public hearing (as applicable) | |
| Post – Petition | |
| Date(s) Committee met/considered issues on the petition | |
| Summary of Committee Findings | |

| | |
|--|--|
| Committee Recommendations/Motions | |
| Laying of Committee Report at plenary | |
| Documentation of Plenary Resolution | |
| Tracking of implementation of resolution and recommendations | |
| Communications on follow-up activities and Public sensitisation | |
| Annual Reporting on implementation of resolution | |

Interactive Session

| Pre-Interactive Session | |
|--|---------|
| Items | Remarks |
| Identification of issue for interactive session (Agenda) | |
| Date committee resolved to hold interactive session | |
| Name of MDA(s), Person(s) or Organization(s) to be invited | |
| Intimating the principal officers of the legislature | |
| Informing committee members of the interactive session | |
| Securing the Venue and making logistics arrangement for the Session | |

| | |
|---|--|
| Invitation of MDA(s), person (s) or Organisation(s) for the session | |
| Invitation of Leadership or Principal Officers to the session | |
| Invitation to Media, CSOs, etc. (where applicable) | |
| During Interactive Session | |
| Sitting arrangement (Committee Chair and members facing the invitees) | |
| Session – Chaired by Committee Leadership (or Principal Officer where applicable) | |
| Agenda distributed to guide proceedings | |
| Taking note of important issues | |
| Post Interactive Session | |
| Write report | |
| Committee Deliberations on the report | |
| Summary of Committee position on the session | |
| Committee Recommendations/Motions (where necessary) | |
| Laying of Committee Report at plenary (where necessary) | |

Legislative Investigation/Hearing

| Pre- Legislative Investigation | |
|---|----------------|
| Items | Remarks |
| Name of Committee | |
| Reason(s) for Investigation | |
| Legal framework | |
| Terms of Reference for the Investigation | |
| Supporting Experts | |
| Date for Commencement of Investigation | |
| Date to Submit Report | |
| Secretariat and logistics for the committee work | |
| Identification of Persons, MDAs, Organizations under Investigation | |
| Purpose(s) of the Investigation | |
| Summary of Petition(s) Received | |
| Preliminary Identification and determination of validity of Petition(s) specifying violations and the legal framework | |
| Work Plan | |
| Identification and Invitation of Witnesses | |

| | |
|--|--|
| Advertisement/Invitation for Public Memorandum on Subject Matter of investigation | |
| During-Legislative Investigation | |
| Public hearing on subject matter (where applicable) – Presentation and interrogation of issues /evidence | |
| Documentation and analysis of proceedings by experts and support staff | |
| Consideration of reports of expert by committee | |
| Final Report writing | |
| Post –Legislative Investigation | |
| Laying of Committee Report at plenary | |
| Documentation of Plenary Resolution | |
| Tracking of implementation of resolutions | |

Interpellation

| Pre-Interpellation | |
|--|----------------|
| Items | Remarks |
| Issues for Interpellation | |
| Gazette of interpellation date in Order Paper | |
| Invitation of Persons or Head(s) of MDA(s) concerned | |

| | |
|---|--|
| Venue of Sitting (if at committee level) | |
| During Interpellation | |
| Presentation on issue of the interpellation by the invited person | |
| Suspension of House rule to engage Head of MDA (i.e. if at plenary) | |
| Questions and answers on the subject matter | |
| Compilation of observations by clerks at table (if at plenary) and support staff (at committee level) | |
| Post – Interpellation | |
| Committee recommendation or Plenary resolution | |
| Resolution captured in Vote and Proceedings (if at plenary) | |
| Adoption of votes and proceedings | |
| Draft report (if at committee level) | |
| Vetting of report by committee (if at committee level) | |
| Laying of report at plenary (if at committee level) | |
| Documentation of Plenary Resolution | |
| Clerk convey decision of Legislature to Executive (if at plenary) | |
| Annual Reporting on implementation of resolution | |

Questioning

| Pre – Questioning | |
|--|---------|
| Items | Remarks |
| Listing of matter on order paper by sponsors | |
| Issue (s) for Question | |
| Proposed Date for the Question time | |
| Development of written questions for response (where applicable) | |
| Invitation/Forwarding of question items to head of MDA/Person (s) for response | |
| Invitation of media, CSOs, etc | |
| During – Question | |
| House leader raises motion for the plenary to accept the head of MDA into chamber (if at plenary) | |
| Taking of oath by Persons or head of MDA during question time | |
| Committee Chair introduces subject matter (if at committee level) | |
| Question and answer session | |
| Clerks-at-table capture deliberations (if at plenary) or committee support staff capture deliberations (if at committee level) | |

| Post- Question | |
|--|--|
| Write report | |
| Vetting of report by committee members | |
| Summary of Committee Findings | |
| Committee Recommendations/Motions | |
| Laying of Committee Report at plenary | |
| Documentation of Plenary Resolution | |
| Clerk conveys decision of legislature to executive (if at plenary) | |
| Annual Reporting on implementation of resolution | |

Appendices

Appendix 1: Format for Writing Legislative Oversight Visit Report

List of Members of Legislative Oversight Committee

Executive Summary and Findings

Table of Contents

1. Introduction
 - Purpose of the oversight
 - Name of MDA /Corporation visited
 - Name of Chief Executive of the MDA /Corporation visited
 - Date of visit
2. Report of inspection visits
 - Briefing by the Chief Executive
 - Remarks by Committee Chairperson
 - Highlights of the inspection visit
 - What to expect:
 - i. Revenue Model (Sources of funding) ii. Expenditure model (Spending Heads) iii. Highlights of specific targets during the current fiscal year iv. Performance indicators
 - v. Impact analysis vi. Challenges
 - vii. Efforts to overcome challenges
3. Fiscal Activities
 - i. Amount earmarked (budgeted)

- ii. Amount allocated by Federal Government iii.
Amount released iv. Amount utilised
- v. Amount generated internally vi. Amount remitted
to Consolidated Revenue Fund vii. Operating Surplus
4. Report of interactive and questioning sessions
- ☐ Key questions and responses
5. Implementation Status Report if any (see the attached template)
- Physical inspection of projects
 - Key questions and responses
6. Audit report (if any)
- Committee comment(s) on the audit report
 - Response(s) to the queries
 - Decision of the Committee on the queries
7. Investigative Audit report (if any)
- ☐ Key questions and responses
8. Public petition report (if any)
- ☐ Key questions and responses
9. Report of public hearing (if any)
- Key questions and responses
 - 10. Summary of findings from the oversight
 -
11. Recommendations
- List of tables and figures (if any)

Appendix 2: Format for Writing Investigative Oversight Report

Title of the subject matter

Executive Summary and Findings

1. Membership

- Present
- Absent
- Apology

2. Adoption of Agenda

3. Opening

- Prayers
- Remarks by Chairperson
- Identification of persons invited to give evidence

4. Presentation of the issues of investigation

- Issue 1
- Issue 2
- Issue 3
- Issue 4.

5. Interrogation of the issues and presentation of evidence and cross examination

6. Highlights of findings on the main issues on the agenda

- Findings on Issue 1
- Findings on Issue 2
- Findings on Issue 3

- Findings on Issue 4.....

7. Recommendations

❖ Recommendations on Issue 1

- Recommendations on Issue 2
- Recommendations on Issue 3
- Recommendations on Issue 4.....

8. Closing

- Name of mover for adjournment
- Time meeting was adjourned

Name and signature of Chairperson Name and signature of Committee Secretary Annexures

Appendix 3: Format for Writing Sessional Report

1. Composition of the Committee Members
 2. Executive Summary
 3. Introduction
 - Period covered by the report
 - Consultation process
 4. Highlights of major activities undertaken during the year
- A. Brief report on Committee meetings held. The report should include the following: - The date of the meeting
- Persons in attendance (this should specify the number of committee members, consultants, who attended the meetings)
 - Persons absent

- Issues discussed at the meeting
- Resolutions/decisions reached

All committees meetings during the period should be reported in this formant.

B. Report on oversight visits undertaken

- Date (s) of Oversight Visits
- The date of the meeting
- Persons in attendance (this should specify the number of committee members, consultants, who attended the meetings)
- Persons absent
- Purpose of oversight
- Findings of the Committee
- Actions taken and recommendations made with respect to findings

C. Brief report on public hearings held

- Date (s) of public hearings
- Persons in attendance (this should specify the number of committee members, consultants, etc. who attended the meetings)
- Persons absent
- Number of presentations
- Purpose of public hearings
- Findings of the Committee
- Actions taken and recommendations made with respect to findings

D. Brief on the reports received from MDAs under the Committee supervision

- Date of submission of Reports
- Name of MDA that submitted report

- Observations/quarries of committee(s) on the report(s)
- Follow up action in respect of observations made on reports

5. Other Activities
6. Summary of major challenges
7. Conclusions
8. Recommendations
9. Appendices

Summary Table of Sessional Activities

Appendix 4: Format for writing Public Account Committee report

- Cover Page:
- Notation - e.g. Six Assembly or Six Senate (2012 – 2013 Session)
- Title of Report
- Date, Month, Year.
- Report serialization – i.e. Number of Report – First, Second or Third Report.
- Preface Page: Provide preliminary statement, setting forth its purpose and scope, expressing acknowledgment of assistance from others, etc. (It is more an explanation or defense) E.g. Reason for the specific PAC report, list of MDAs investigated, what PAC considered, acknowledgement of persons/organization who assisted to make the report a reality, etc. (Should be endorsed by its chair).

Executive Summary

- Usually a one-page (at most two) statement of the problem, the purpose of the communication, and a summary of the results, conclusions, and recommendations. – Clear, Concise & relevant

Considerations/Guide to PAC Executive Summary.

- Considers the readers it will encounter
- States what was done and what results were found

- Concise
- Avoids vagueness by stating specific results (Generalize outcome)
- Uses past tense to report what was done
- Self-sufficient and does not refer to the body of the report
- Makes concrete, useful recommendations.

Table of Content

- List of items in the report with their appropriate page numbers
- Introduction (Brief outline, specific to subject matter, date committee sat, who appeared)

List of Committee members & clerk

--- Main Report

- Findings and recommendations of the committee to plenary. Note that only queries not cleared are outlined.

Steps:

- Name of MDA
- Section of the queried MDA response. E.g. Paragraph 12 (b), award of contract for the supply of 100 computers set to a food vendor
- Summary of query from the AGs office
- Summary of response by the organization
- Committee's Observations/Findings
- Committee's Recommendation

☐ Record of Proceedings – Committee's deliberations or proceedings that constitute part of the report – this is usually lengthy (in prose form).

Steps to ideal PAC Annual Report: Cover page, Table of Content, Executive Summary, Preface, etc.

- Introduction

- Committee Establishment
- Committee Jurisdiction
- Membership of Committee
- Collaboration/Partnership
- Committee Operational Methodology
- Committee Activities
- Achievements
- Challenges
- Observations/Findings/Recommendations to Parliament
- Appendix

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