



## EFFECT OF PUBLIC ACCOUNT COMMITTEES (PACs) ON ACCOUNTABILITY AND TRANSPARENCY IN PUBLIC EXPENDITURE OF OSUN STATE

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### **ABSTRACT**

*This study explores the connection between PACs effectiveness of accountability and transparency in public expenditure in Osun State. The study specifically evaluate how well PACs in Osun contribute to transparency and accountability in spending and identify the factors that hinder their effectiveness. The researcher utilized a survey research design . The study population involved 100 participants, including 10 legislators and 90 auditors from the Office of the State Auditor-General. A simple random sampling method identified 80 respondents, determined using Taro Yamane's formula. Primary data was collected through questionnaires and analysis involved descriptive statistics and Partial Least Squares Structural Equation Modeling (PLS-SEM). The results showed that PAC ( $t\text{-stat.} = 15.62, p\text{-v} < 0.05$ ) has a substantial favorable impact on accountability of the government officials in the operation of the public funds. In addition, PAC has a substantial favourable impact of on transparency ( $t\text{-stat.} = 13.62, p\text{-v} < 0.05$ ). The study concluded that PACs can substantially enhance the oversight of public expenditures, which contributes to mitigating corruption and fostering trust in governmental financial practices and creating a culture of transparency that is essential for public trust in government. The study recommends that PACs should establish a systematic process for regularly publishing their findings and recommendations related to public expenditure. This practice will not only inform the public but also encourage responsiveness from government agencies.*

*Keywords: Accountability, transparency, public account committee public expenditure*

### **Introduction**

Accountability and transparency are critical issues in the public sector, due to the systemic cases of corruption, falsified financial statements, and frauds. Corruption has to be repressed, and it is an inseparable

part of the national prosperity and the development of a fair society. The growth of the public debt and major fiscal leakages that can be explained by mismanagement requires the immediate remedial action (Omoniyi & Akintoye, 2024). The system of

inefficiency in the ministries and other government departments need to be corrected to streamline the use of the government funds. The agencies need to be proactive in improving transparency and accountable stewardship by the agencies such as the Auditor General Office, the Economic and Financial Crimes Commission (EFCC), the independent corrupt practices and other related offences (ICPC), and the Public Accounts Committee (PAC).

The PAC will be of critical importance in the Osun State, where the socio-economic development largely depends on the efficiency of the public expenditure. Even with the presence of PACs on an institutional level, the presence of barriers like lack of political will and resources obstructs their success (Adebayo, 2021). It is important to determine how well these agencies have been effective in curbing financial mismanagement so as to come up with possible areas that can be improved (Abu et al., 2025). Lack of transparency poses a threat to the capital markets, financial stability and sustainable development of the economy. The issue of accountability is widespread in Nigeria which is based on a high level of corruption in most of the sectors. The state needs to make the citizens aware of its intentions and actual accomplishments as they become more conscious and require more transparency (Ogundana, 2017).

Public Accounts Committee (PAC) was introduced in section 85(5) and 125(5) of the amended 1999 Constitution in order to strengthen financial control. This permanent body scrutinizing the House of Assembly, called in ministers and civil servants to question them, and reports its inquiry to the plenary, as well as to the State Governor, within six months of the presentation of the report of the Auditor General. The PAC uses various supervision mechanisms such as the

investigative proceedings and hearings to the people in order to implement its mandate.

By scrutinizing the Auditor General's reports and making recommendations to Ministries, Agencies, and Departments (MDAs), the PAC is pivotal in promoting accountability and transparency in the management of public funds. It is crucial for the PAC to ensure that its recommendations are implemented effectively (Dea, 2015). Ultimately, PACs serve as essential instruments for building trust in governance by tackling issues of corruption and mismanagement (Abiola & Kalu, 2023). Despite this, their effectiveness can be undermined by inadequate performance monitoring frameworks, which can diminish public trust. Factors such as committee member engagement and institutional support also substantially affect PAC performance (Ogunbayo & Akintola, 2021). As Osun State confronts fiscal challenges, understanding the PAC's role in fostering transparency in public expenditure is vital. Research on PACs and accountability has produced mixed results. Joseph and Onyeonu (2023) found substantial links between both financial and performance audits and accountability. Studies in Nigeria's South-South states indicated that PAC quality, timeliness, and political influences substantially affect accountability (Et al., 2021). Furthermore, Emeka-Nwokeji & Kaneme (2019) noted that PAC independence favourably impacts public sector financial accountability, while the effect of PAC reports was favourable but not statistically substantial.

Recognizing the urgent need for accountability and transparency in government financial transactions through Public Accounts Committees (PACs) and the issues of corruption in Nigerian audit reports, this research aims to fill a literature gap. It

explores the connection between PAC effectiveness and accountability in public expenditure in Osun State. The study specifically aims to evaluate how well PACs in Osun contribute to transparency and accountability in spending and identify the factors that hinder their effectiveness

### **Literature Review**

#### **Conceptual Review**

Accountability, as defined by Stewart (1984) and cited in Omolehinwa & Naiyeju (2018), consists of two key elements: rendering accounts and holding public officials accountable. Rendering accounts enables the evaluation of a public organization's behavior, making it clear that accountability cannot exist without transparency. Holding public officials accountable requires judgment and authority, enabling those receiving the accounts to take necessary actions (Omolehinwa & Naiyeju, 2018). Owasanoye (1999) argues that accountability is not limited to the responsibilities of the public officers, but also involves readiness to be scrutinized in accordance to their offices. According to Adegite (2010, as cited in Aduwo, 2019), accountability refers to the necessity to show compliance with the set rules and standards and therefore ensure the fair and correct reporting of performances. This idea includes transparency and provision of favourable feedback. Finally, the activities of the government should be open and responsive (Duenya et al., 2017). Avery and Obah (2018) also hold that accountability is made up of both the duty to account for acts, financial or otherwise, of an obligation to act and duty to provide such acts as stipulated by law.

#### **Transparency and Accountability.**

Transparency is a component of accountability but it is not the same thing. In order to make government officials

accountable, it is important first to gain access to information on their decisions as well as their actions. Unfortunately, many countries do not have appropriate financial reporting systems, which is a major issue of society concern. Governments have a role to play and are obligated to pass law, offer services, and protect people; therefore, their activities must be well publicized. On the ethics side, transparency implies the fulfillment of moral responsibilities (Gbegi et al., 2019) with the provision of timely and credible information about governmental decisions. This entails maintaining proper records and making them available to the relevant stakeholders including investors and the general population (Appah et al., 2021). According to Castillo and Gabriel (2020), transparency provides stakeholders with an opportunity to question government business and thus increase accountability and engagement by the general public. The requirement of transparency is essential to the proper use of resources. To evaluate the spending of governmental funds and prevent corruption and malpractices, it is essential to comply with transparency and accountability (Millie et al., 2022).

#### **Public Accounts Committee**

PACs play a critical role in enhancing accountability and transparency in the expenditure of the public funds. They are primarily tasked with examining the governmental financial statements and expenditure and making sure that the population funds are used effectively and within the stipulated laws and regulations (Adebayo, 2021). The control role cannot be ignored in curbing corruption, waste and mismanagement in the government activities. PACs are necessary to ensure accountability within legislatures which are related to the British legislative system. PACs were formed

in the course of the Gladstonian Reforms of 1861 and have been considered a cornerstone in the Commonwealth since. The provisions of the 1999 Constitution are contained in section 85(5) and 125(5) of the 1999 Constitution of the Federal Republic of Nigeria making it mandatory that the Auditor-General presents reports within 90 days of receipt of the financial statements by the Accountant-General. These reports are passed on to a special committee of the House of assembly. The main duty of the PAC is to examine those matters that are caused by audited financial reports (Ahmed & Wakili, 2012). The government ministries use their findings to make required policy improvements (Dea, 2015). Therefore, the executive should ensure that it reacts to these recommendations in a timeline of two to six months. To strengthen the effectiveness, the committee will give priority to reports according to such criteria as audit findings, public interest and the unresolved issues. A study conducted by Zaman and Salem (2003) indicates that periodic reporting by PAC substantially curbs lack of accountability among the public office holders. With such reports being made publicly, a mechanism is created which firmly supports integrity and good governance that is economy, efficiency and effectiveness based (Obi & Egbunike, 2025).

The relationship between PACs and accountability is shaped by several key factors; in particular, PACs are commissioned to analyze the financial activities of government agencies, which, in turn, contributes to accountability. PACs increase the integrity of the public financial management by holding the officials of the administration accountable to their financial judgments (Abiola and Kalu, 2023). Proper monitoring systems can discourage financial abuse and promote morality among

government employees. PACs promote openness because financial reports are available and understandable to the people. This transparency gives the citizens a chance to check on how the government is spending plus holding the officials responsible.. Effective operation of Public Account Committees (PACs) promotes trust of people in governmental financial practices (Ogunbayo & Akintola, 2021). PACs do not just audit previous spending, it also suggests how financial expenditure can be improved. These proposals can foster changes that would increase the level of transparency and efficacy of government expenditure (Ismail & Ali, 2020). PACs identify the weaknesses in the financial systems which in turn helps in setting up better internal controls and reporting standards. The fact that PACs can reach out to diverse stakeholders including citizens and civil society organizations often relates to their success. This type of engagement ensures that the public resources spent are in line with the needs of citizens and they are undertaken in an accountable and transparent way (Ogunbayo and Akintola, 2021). Altogether, the connection between PACS and accountability and transparency in the area of public spending is symbiotic. Good PACs do not only enhance accountability in the government, but also promote a culture of transparency that can never be overlooked in democratic governance.

### **Issues That hamper the effectiveness of Public Account Committees.**

Some factors may hinder the effectiveness of Public Account Committee (PACs) in Osun State, Nigeria. These issues affect their ability to manage government funds and ensure accountability in government expenditure.

**Absence of Independence:** PACs are often pressured by the executive arm, thus compromising their independence to work. Political interests may foster the lack of objectivity in their reviews (Ojo, 2021).

**Lack of capacity and resources:** Lack of resources such as insufficient funding, absence of skilled employees, and technical capacity make it difficult to have Public Account Committees carry out thorough audits and reviews of financial statements (Akintoye & Afolabi, 2022).

**Corruption and fraud:** Government agency corruption might assist in manipulating financial reports and removing the transparency, thus hindering the effective performance of PACs in its duties (Ojo & Ogunleye, 2020).

**Weak legislative structure:** It may diminish the effectiveness of PACs because vague laws and regulations addressing their functions might create confusion about the functions and the duties of the PACs (Salawu & Obasa, 2022).

**Lack of public awareness and participation:** The lack of a societal participation in the monitoring of government spending can reduce the level of accountability, since the PAC might not face sufficient pressure to transparently perform its activities and responsiveness to the concerns of the society (Bankole & Ogunleye, 2023).

**Poor follow-up on recommendations:** PACs often recommend actions which do not produce any actionable results due to lack of political goodwill and proper enforcement systems (Adesola & Idowu, 2021).

**Lack of regular meetings and dedication:** To maintain the momentum, regular meetings of the PAC members are necessary, otherwise the scrutiny of the financial matters will be delayed, limiting the performance of the committee. The solutions

to these problems will play a central role in improving the transparency and accountability of Public Account Committees in Osun State and better governance in Nigeria (Abubakar & Daniel, 2022).

## **Theoretical Framework**

### **Institutional Theory**

This research is pegged on Institutional and Stewardship theories. The institutional theory, which was developed by Meyer and Rowan in the late 1970s, focuses on the relationship between organizations and their social environments. This theory is critical in the Nigerian public sector context in trying to comprehend the role played by formal rules and informal norms on transparency and accountability, which are critical to ensuring good governance. The efforts are hampered by corruption and poor enforcement of regulations despite the mechanisms that have been implemented. Therefore, the institutional theory cannot be eliminated in finding obstacles to governance and improving institutional effectiveness. Also, the theory of stewardship, which is much relevant to the themes of this study, states that the executives of organizations should have a sense of commitment to their roles. It is a theory that emphasises the intrinsic drive to act in the interest of others, especially in the field of public service and states that people in high positions must become devoted to the common good and act with integrity in their duties (Ibironke, 2019).

### **Empirical Review**

The authors Omoniyi and Akintoye (2024) investigated the issue of transparency and accountability in the Nigerian public sector based on the secondary data of Transparency International (TI). Their results indicate that there is a further decline in these spheres that is enhanced by increasing corruption. They propose thorough changes

in the judicial system, incorporating specialised courts with quick justice in order to deal with this problem.

On the same note, Abu et al. (2024) evaluated the efficiency of the Public Accounts Committee (PAC) in Malaysia to improve the accountability of government. Their (2019-2022) content analysis of 104 issues revealed in PAC reports showed that 68 problems are successfully resolved, 29 problems are not resolved, and 7 problems are not responded to by the government. The favourable activity of the government towards 97 issues indicates the high activity of the PAC in stimulating accountability and can be used to enhance legislative control.

Joseph and Onyeonu (2023) researched accountability and transparency in the North Central part of Nigeria that includes Benue, Kogi, Kwara, Nassarawa, Niger, Plateau, and the Federal Capital Territory. The use of Spearman regression analysis allowed them to show that both financial and performance audits have a substantial favourable effect on accountability and transparency. The authors suggest strengthening the audit process in such states and attain better governance results.

Uklala et al. (2021) analyzed the Public Accounts Committee (PAC) and its role in the accountability of funds in the South-South states of Nigeria. Their paper has looked at the role of the PAC in enhancing accountability, its relations with the auditor-general and the effectiveness of civil society organizations. The results obtained with the help of the descriptive statistics and multiple regression techniques revealed that the quality and timeliness of the PAC work has a substantial impact on the accountability of the public funds, and the political influence does not seem to be substantial .

Olaoye and Bamisaye (2022) evaluated how a PAC could contribute to improving financial accountability in the public sector in Nigeria. Their cross sectional survey covered 18 ministries, departments, and agencies and obtained data on 180 public accounting officers and stakeholders. Findings noted that despite the moderate effectiveness of the PAC in dealing with audit reports and finance anomalies, the overall effect of the tool on financial accountability is poor.

The article by Obi and Ebunike (2020) focused on the impact of the PAC effectiveness on the quality of the reports provided by the Auditor General in Anambra State. They found out that the qualifications, tenure of the members and follow-up activities of the PAC members are a major way of improving the quality of reports and they suggested the appointment of highly qualified members to improve the results further. Nwokeji and Kaneme (2019) examined the role of the PAC in accountability of the public financial management, its functionality, independent nature, reporting and composition. Their results showed that independence and composition have a favourable impact on accountability but the reports by the PAC have no substantial effect.

### **Methodology**

The researcher utilized a survey research design to assess the effectiveness of the Public Accounts Committee in promoting accountability and transparency in Osun State's public expenditure. The study involved 100 participants, including 10 legislators and 90 auditors from the Office of the State Auditor-General. A simple random sampling method identified 80 respondents, determined using Taro Yamane's formula. Data was collected through questionnaires

with a 5-point Likert scale, and analysis involved descriptive statistics and Partial Least Squares Structural Equation Modeling (PLS-SEM)

**Model Specification**

The model of the study was adapted from the work of Obi and Egbunike,(2020) .

Model specification from the linear function i.e

$$AC = f(PACs, ) \dots\dots\dots(1)$$

$$AC = \beta_0 + \beta_1 PACs + \mu \dots\dots\dots (2)$$

$$TRA = f(PACs, ) \dots\dots\dots(3)$$

$$TRA = \beta_0 + \beta_1 PACs + \mu \dots\dots\dots (4)$$

Where;

AC= **Accountability**, TRA =**Transparency**

PAC=Public Accounts Committee

$\beta_0$ = Autonomous Variable

$\beta_1$ -  $\beta_2$ = Coefficients of parameter

$\mu$ = Error Term

**Results and Discussion**

See appendix 1: The demographic data of the research subjects show that majority of the respondents were men (60%), as opposed to females (40%), implying that there was disparity in gender representation of the sampled population. The age distribution indicates that most of the respondents are between the 31-to-50-year age range with 35% of the respondents being between the 31-to-40 years age bracket and 38.75% between the 41-to-50 years age bracket. The implication of this distribution is that the respondents are mostly in the mid-

career stage and they will bring about a lot of professional experience in this study.

In terms of educational attainment, the information shows that the majority of the participants have a Higher National Diploma (HND) or a Bachelor of Science (BSc) degree (67.5%), and then there are participants with a Master of degree (17.5%). A lesser percentage has National Diploma/National Certificate in Education (ND/NCE) qualifications (11.25 - NCE) or professional qualifications (3.75 NCE). This educational sample indicates a well-educated population on an average, which is necessary to respond well on issues relating to accountability and transparency in government spending.

Concerning professional experience, 42.5%. of the respondents are less experienced (below five years) and 18.75%. of respondents had a range of six to ten years of experience. The individuals with 11 to 20 years experience make up 23.75% 15% have experience of over 21 years. The difference in the years of experience brings about a wide overview of the working areas of the Public Accounts Committee (PAC) and associated financial monitoring services.

Lastly, most of the respondents are auditors (87.5%), with less proportion being legislators (12.5%). This professional profile is notable since the paper is based on the effectiveness of PACs, where auditors and legislators have a critical role in the financial audit and legislative control, respectively.

**Table 2: Descriptive Statistics**

Perceptions on PAC	Mean	SD
<b>PACs</b>		
Account Committee effectively monitors financial reports submitted by government agencies	3.88	0.74
The recommendations made by the Public Account Committee are implemented by the government	4.28	0.54
Public Account Committees provide adequate oversight to prevent misuse of public funds	4.14	0.50

The transparency of public expenditures has improved due to the work of the Public Accounts Committee	4.27	0.66
The Public Accounts Committee conducts regular hearings to address issues related to public expenditure	4.13	0.80
<b>Weighted Average</b>	<b>4.14</b>	<b>0.65</b>

Table 2 provides the descriptive statistics that are of crucial importance in understanding the perceptions on why PAC is effective and challenges facing its functioning and the existence of the current rates of accountability and transparency in the public spending across the Osun State. In the question of PAC effectiveness, the respondents tended to agree that the committee does a good job in monitoring financial report provided by government agencies as reflected by a mean of 3.88 (SD 0.74). Government implementation of PAC recommendations scored higher at 4.28 (SD=0.54), which is a strong score on perceptions about adhering to committee requirements. Likewise, control over wrong usage of public funds (M NE 4.14, SD 0.50) and the enhancement of the transparency of the public spending caused by the PAC activities (M NE 4.27, SD 0.66) were aspects favourably rated. Frequent hearings held by the PAC to discuss the matters of public spending were rated well, too (M = 4.13, SD = 0.80). The weighted average mean of 4.14 (SD=0.65) taken altogether highlights the overall favourable evaluation of PAC functions.

#### Factors Hindering Effectiveness

Lack of Adequate Funding	4.10	0.71
Insufficient Training for Committee Members	4.04	0.64
Lack of Independence	4.10	0.62
Inadequate Communication and Collaboration with Other Agencies	3.75	0.82
Limited Access to Information and Resources	3.96	0.59
<b>Weighted Average</b>	<b>3.99</b>	<b>0.68</b>

Concerning the issue of factors that hamper PAC effectiveness, the respondents cited lack of enough funding and lack of independence as the key obstacles which had mean scores of 4.10 (SD =0.71) and 0.62, respectively. A lack of training of committee members was also identified as one of the greatest limitations (M = 4.04, SD = 0.64). The other obstacles identified are lack of accessibility to information and resources (M=3.96, SD=0.59) and poor communication and partnership with other agencies (M=3.75, SD=0.82). These barriers to PAC efficacy stand out because the weighted average mean stands at 3.99 (SD = 0.68).

#### Accountability

Government officials are held accountable for their decisions regarding public expenditure.	4.07	0.73
There are transparent processes in place for evaluating the use of public funds	4.04	0.78
Independent audits of public expenditure are regularly conducted to ensure accountability.	3.94	0.82
<b>Weighted Average</b>	<b>4.02</b>	<b>0.78</b>

In accountability, respondents stated that they believed that the government officials should be held accountable to the decisions made on the use of the public funds (M = 4.07, SD = 0.73), that there should be transparency in the methods used to determine the use of the public funds (M = 4.04,

SD = 0.78), and that the accountable methods should include independent auditors (M = 3.94, SD The mean of 4.02 with a sd. of 0.78 indicates a moderate and strong perception of accountability mechanisms.

**Transparency**

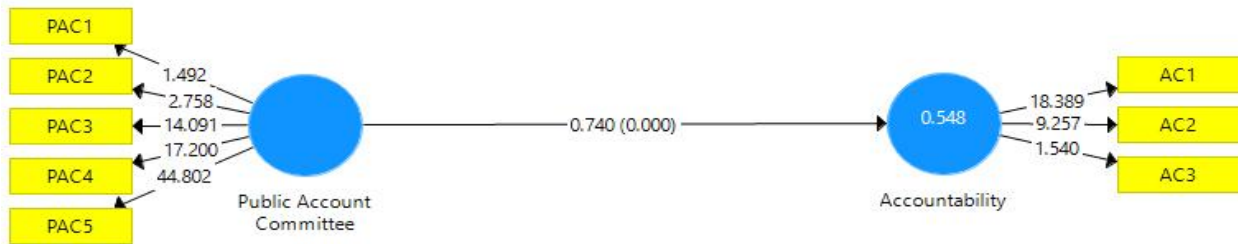
The processes surrounding public expenditure in my country are clear and transparent.	4.33	0.58
Relevant financial information regarding public spending is easily accessible to the general public.	4.36	0.53
Government agencies make an effort to keep citizens informed about how public funds are used	4.28	0.66
<b>Weighted Average</b>	<b>4.32</b>	<b>0.59</b>

Source: Field Survey, 2026

Lastly, the transparency indicators had the best mean scores, where the respondents affirmed that the processes involved in spending public funds are clear and transparent (M = 4.33, SD = 0.58), that pertinent financial information is readily available to the people (M = 4.36,

SD = 0.53), and the government agencies are also active in informing the citizens on how they use the public money (M = 4.2 The weighted average mean of 4.32 (SD=.59) shows a strong perception of transparency of public financial management.

**Hypothesis One**



**Table 3: Path coefficients of Accountability on Public Account Committees**

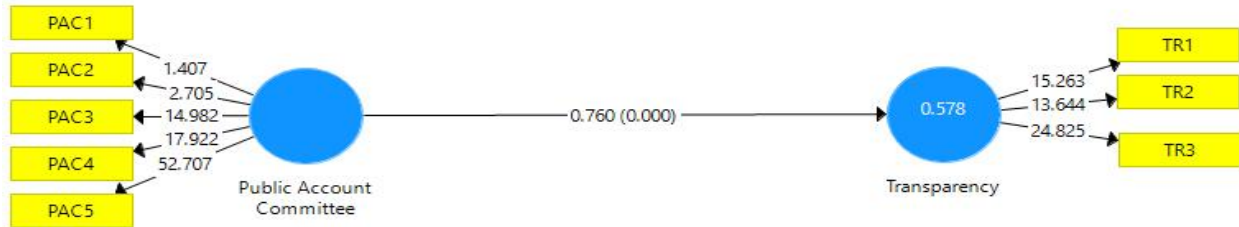
	Coefficient	Sd. (STDEV)	T Stat. ( O/STDEV )	P Values
<b>Public Account Committee -&gt; Accountability</b>	0.74	0.05	15.62	<b>0.00</b>

Source: Field Survey, 2026

Table 3 shows that there is a high level of favourable connection between Public Accounts Committee (PACs) and accountability as indicated by the path coefficient of 0.74. The sd. that comes with it of 0.05 and an extremely substantial t-stat. of 15.62 with a p-value of 0.00

goes to prove the statistical significance of connection at traditional levels. In turn, the PACs activities seem to contribute substantially to the accountability of the government officials in the operation of the public funds.

**Hypothesis Two**



**Table 3: Path coefficients of Transparency on Public Account Committees**

	Coefficient	Sd. (STDEV)	T Stat. ( O/STDEV )	P Values
<b>Public Account Committee -&gt; Transparency</b>	0.77	0.06	13.62	<b>0.00</b>

Table 4 reveals statistically substantial favourable impact of PACs on transparency, with a path coefficient of 0.77. The t-stat. of 13.62 with the sd. of 0.06 and a p-value of 0.00 support the fact that this effect is substantial . The findings indicate that PAC interventions are a key in achieving transparency in the public financial processes, which make information on the use of public expenditure more easily available and readable by the stakeholders.

**Discussion of Findings**

The result of the study shows that there is a favourable connection between Public Accounts Committee (PACs) and accountability and transparency in public expenditure in Osun state, and that this connection is very strong and statistically substantial . Particularly, the path coefficient of accountability at 0.74 with the t-stat. of 15.62 with p=0.00, will attest to the importance of PACs in improving the accountability of the government. On the same note, the t-stat. of 13.62 and a p-value of 0.00 value of the path coefficient of transparency demonstrates the effectiveness of PACs in encouraging transparent financial management.

Such findings are in agreement with previous empirical studies mentioned in the document. As an illustration, Abu et al. (2025) highlight the central role of PACs in enhancing

accountability by ensuring stringent oversight of government financial behaviour which is congruent with the current study since PACs have substantial influence on accountability as already evidenced. Likewise, Abiola and Kalu (2023) also note that successful PAC goes hand in hand with accountability where the financial decisions of the public officials are held accountable which this paper observed a high path coefficient.

On the issue of transparency, the results are in tandem with the research by Ogunbayo and Akintola (2021), who opine that transparency can be promoted by PACs because it ensures financial statements are readable and understandable to the masses, and therefore, the citizens can take the government to task. The high coefficient of transparency in the present study supports this argument and supports the fact that PAC activities do play an important role in a transparent and open public financial environment.

Despite these convergences, there are empirical studies with subtle views to take into account. Indicatively, Emeka -Nwokeji and Kaneme (2019) established that though the PAC independence and composition have a substantial effect on accountability, the

impact of PAC reports on accountability was found to be favourable, but not substantial. This can be contrasted with the present results of PAC effectiveness that has a wide and strong influence on accountability and transparency. The variation could be explained by the differences in the contexts or another approach of the methodology, which indicates the dynamic character of PAC performance in various Nigerian states

Moreover, the fact that the absence of independence and insufficient funds are considered major impediments to the PAC effectiveness (as reported by Akintoye and Afolabi, 2022; Ojo, 2021) gives important background to the interpretation of these findings. A successful PAC operation as seen through the high path coefficients relies on the need to resolve these operational issues in a bid to maintain and improve their oversight functions.

### Conclusion and Recommendations

The results show that the Public Accounts Committee (PAC) has a substantial favourable impact on accountability with regard to the expenditure of the government in Osun State. It is in this regard that the role of PACs cannot be overlooked in promoting financial transparency, compliance with fiscal regulations, and proper management of the public funds. With proper audits and assessments, the PACs can substantially improve the management of the public expenditures hence reducing corruption and instilling trust in the financial governance practices of the government. This discovery explains the necessity of using PACs in enhancing transparency and responsibility in the management of finances. Through its effective scrutiny of the expenditure in the interest of the people and efficient financial reporting, PACS will help in developing a

culture of transparency which is the only way that people can trust government.

It was recommended as follows:

PACs need to set up a system of periodically publishing their results and recommendations on the way to spend the money of the people. Such a practice will not only educate the people but make the government agencies responsive as well.

It is also essential to reinforced the legislative framework because the legislative framework under which the activities of PACs are conducted should be strengthened, hence they are given the capacity and autonomy to carry out their functions without being influenced easily.

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**Appendix 1: Table 1: Demographic Analysis**

Gender	Male	48	60
	Female	32	40
Age	25 – 30 year	19	23.75

	31 – 40 years	28	35
	41-50 years	31	38.75
	51 years and above	2	2.5
	ND/NCE	9	11.25
Highest Educational Qualification	HND/BSC	54	67.5
	Masters	14	17.5
	Professional certificate	3	3.75
	below 5years	34	42.5
Years of Experience	6-10 years	15	18.75
	11 –20 years	19	23.75
	21 years above	12	15
Role in public finance	Auditor	70	87.5
	Legislators	10	12.5

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**Source: Field Survey, 2026**