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Roles of Government Agencies to the Development of Transparency and accountability Practices in Nigeria's oil and gas industry: The perceptions of key Stakeholders.

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Abstract

Among the functions of related government agencies in Nigeria with respect to activities of the oil and gas industry are the assessment, collection and management of the oil and gas revenue. Literature indicated that the functions of government revenue recipient agencies in relation to the management of oil and gas revenue were not performed sufficiently to prevalence perceptions of key stakeholders of the oil and gas industry. This study critically assessed the perceptions of key stakeholders by applying a mixed methods approach to analyse the issues. The findings indicated that there was information about oil and gas revenue and other activities of the oil and gas industry, in addition to an increase of oil and gas revenue to the Government. Further, this study discovers that there is a need for the Government and its related agencies to improve, in the management of oil and gas revenue.

Keywords: Transparency and accountability, EITI, NEITI, and Nigeria

1. Background

The development of global energy problem brings about an agreement among the state parties to work together voluntarily and establish a framework, with the aim to promote transparency in the resources' revenues and payments. That led to the establishment of the EITI by the former British Prime Minister Tony Blair at Johannesburg, South Africa in 2002, it is sponsored by the government of United Kingdom[1]. The EITI has multi-stakeholders such as: extractive industries, supporting governments, implementing governments, Non-Governmental Organisations, and civil society groups. The EITI member countries are required to publish what they received as revenue from the extractive industries and the industries to disclose what they pay to the governments (publish what you pay coalition)[2].

McPherson (2008) suggests that developing countries and economies in transition seems to have a high level of poverty, instability, socio-economic, and political problems in spite of their

1. The EU Energy Initiative for Poverty Eradication and Sustainable Development, and Strategic Partnership for the EU and Africa were also introduced at that time.
2. Other advocators include: global witness, transparency international, New Partnership for Africa's Development (NEPAD) and UN global compact.

resources wealth. However, with good governance, the utilisation of their resources can generate huge amount of revenue to promote economic growth and reduce poverty and instability in their countries (McPherson, 2008). Nigeria was the first country signed up to the principles of EITI in 2003 which led to enactment of the Nigerian Extractive Industries Transparency Initiative (NEITI) Act, 2007. NEITI Act was enacted in accordance with the EITI principles and set up to achieve the national and international objectives, regarding to transparency practices in the Nigerian extractive industries (NEITI Hand Book, 2011). The Act also provides for reconciliation of payments made by extractive industries with the receipts recorded by government agencies[3] (Arowosaiye, 2009). The introduction of Extractive Industries Transparency Initiative (EITI) principles in Nigeria brings about development of transparency and accountability practices in its oil and gas industry. The implementations began in 2004 and opened the NEITI secretariat in Abuja. Nigeria became EITI compliant in March 2011 (EITI Newsletter, 2012 and EITI Archive, 2010)[4]. A country implements EITI after validation exercise, and EITI Board uses it to determine a nation's candidature (temporary stage), compliance, or result in delisting (Publish What You Pay, 2011 and EITI Archive, 2010).

In spite of the revenue generates from the oil and gas industry, the Nigerian Government and related government agencies do not maintain effective processes of providing adequate information of the oil and gas revenue received from the oil and gas companies. That means there was continuing dissatisfaction of transparency practices in the Nigerian oil and gas industry before the country's compliance. Shaxson (2009) and Peel (2005) also described that lack of transparency and accountability practices affects the activities of oil and gas revenue management in Nigeria's oil and gas industry, and it had become more complicated compared to other EITI member countries. This paper is divided into five sections; section 2 discusses transparency and accountability concepts, section 3 methodology and methods applied, section 4 findings, and section 5 conclusion.

2. Transparency and Accountability Concepts

The concept of accountability has for long become a tradition in emerging researches. Even though, its scope is limited to financial prudence and accounting in accordance with regulation and instructions. The central idea of accountability is the situation where there is a transfer of power for the decision making from a principal to an agent. Accountability emphasises on the mechanism that would hold the agents to account for their decisions and provide a sanctions, as a result of failure to account for the responsibilities (Lindberg, 2009). Iyoha and Oyeride (2009) describes that, the public sector accountability requires government to answer to the citizenry by justifying the sources and applications of the public funds. The citizens also, have a right to know and receive openly declared facts and figures that would enable them to make a debate and decide on how well their elected representatives have discharged their responsibilities. As such, the concept of accountability has characteristics which include; an agent, institution and a principal (Desai and Jarvis, 2012).

This study uses accountability as a theoretical framework in line with many studies in accounting, in accordance with Gray et al. (1996:1995); Roberts (1991); Munro (1996); and Lindberg (2009).

3. These "government agencies" include the Revenue Mobilization Allocation and Fiscal Commission (RMAFC), the Federal Inland Revenue Service (FIRS), the Central Bank of Nigeria (CBN), the Niger Delta Development Commission (NDDC), the Directorate of Petroleum Resources (DPR) and Petroleum Technology Development Fund (PTDF).

4. Other countries include: Central African Republic, Kyrgyzstan Republic, Niger, Norway, and Yemen.

2.1 Stakeholders' appreciation

Stakeholder is another core-element of accountability. Likewise, the EITI principles regarded stakeholders as an important element in relation to their activities in the extractive industries (EITI rules, 2011). Stakeholders are those conceivable actors who can affect or be affected directly or indirectly by activities of an organisation (Fassin, 2009; Nielsen and Madsen, 2009). The Nigerian oil and gas industry has multi-stakeholders which include: the related government agencies, oil and gas companies, civil society groups and NGOs. This study also recognises stakeholders among the key element of the research in accordance with the theory of accountability,[5] which underpins this study and the EITI principles. This study divides stakeholders into two groups; accountees and accountors in accordance with the theory of accountability. Accountees are the institutions (principals) which observe the activities of accountors according to their rights and demanding for the account in accordance with the instructions. Accountors are the institutions (agents) who are expected to perform their actions according to the instructions. They are also accountable for their responsibilities, by providing the necessary and available information about their actions, make it easily accessible and in timely manner.

3. Methodology and Methods

By applying a mixed methods approach, abductive approach is used which combines deductive and inductive approaches or quantitative and qualitative methods within a particular research. It also uses the philosophy of pragmatism, as it allows choosing whichever method(s) to help undertake a research in order to answer the research question and achieve the targeted objectives, which is the main aim of this research. This is in line with the suggestion of Saunders et al. (2012). This study uses perception structured questionnaire and in-depth interviews to generate data for the analysis, interpretation and hypothesis test (Jonker and Pennink, 2010). All participants were Nigerians and the sample groups were selected under probability, using strata sampling method as suggests by Kothari (2004). Seventeen sample groups were identified which comprise 33 different organisations such as: NNPC, DPR, CBN, NEITI, RMAFC, FIRS, AGF, OAGF, PTDF, NASS, CS, NGO, FOC, IOC, HC, PAF and ACI. The concern of this paper are the statements in Section C of the questionnaire, which were designed in relation to the government agencies' performance in influencing greater transparency practices in the Nigerian oil and gas industry. The respondents' responses from the 12 statements of the section C of the questionnaire were transformed to data for the purpose of statistical analysis, in accordance with the Kothari (2004). Non-parametric methods of Median Sign Test and Mann-Whitney Rank Sum Test were used for the analysis of data, with the aid of Minitab statistical software package, using the 5 points Likert scale to measure the respondents' responses; 1= Strongly Agree, 2= Agree, 3= Neutral, 4= Disagree, and 5= Strongly Disagree. A 95% confidence interval was applied (i.e. a 0.05 significance level) for identifying statistically significant results. The results of the analyses were interpreted and discussed. A follow up interviews were also conducted to the seven respondents from the sample groups, in order to seek for explanation of the previous findings from the questionnaire, in accord with the suggestion made by Saunders et al. (2012) and Bryman Alan (2012).

5. Other elements are transparency and mutual trust.

4. Empirical results

This Section presents analysis on the statement from the responses of the questionnaire**,** regarding transparency practices in the Nigerian oil and gas industry. The data generate from the participants' responses were used to test the derived hypothesis that: "there is insufficient disclosure of oil and gas revenue in the Nigerian oil and gas industry"**.** Further, the testing of hypothesis then leads to a consideration of the research objective, which is: "to critically examine the effectiveness of performance of related government agencies Federal Inland Revenue Service (FIRS), Central Bank of Nigeria (CBN), Directorate of Petroleum Resources (DPR), Nigerian National Petroleum Corporation (NNPC) and Revenue Mobilization Allocation and Fiscal Commission (RMAFC)) in relation to transparency practices in the Nigerian oil and gas industry". In line with standard practice, and to achieve the targeted objectives, the discussion and interpretation of the statistical analyses were restricted to the results with significant differences.

The analysis of Median Sign test result indicates that there are differences in the opinions of key stakeholders, which indicated their concern about the performance of related government agencies in the management of oil and gas revenue with respect to the transparency practices since 2011. It also indicated a need for the related agencies to improve in the management of oil and gas revenue. For example: a majority of key stakeholders (84%) were in doubt on whether the DPR meets NEITI transparency requirements by providing publicly data, with regard to the processes of awarding contracts and licenses for oil and gas production, whilst 83% of key stakeholders were in doubt on whether the Office of the Auditor General for the Federation is proactive, in ensuring that any remedial actions recommended by the independent auditors in the NEITI audit reports are successfully carried out and 78% were in doubt on whether the DPR provides publicly on an annual basis sufficient information about royalty payments made by the oil and gas companies. This also indicates a need for the Government to ensure that related government agencies have an effective means of communication, for the sharing of information related to their activities among themselves and to other key stakeholders. Such information should also be available to the general public annually.

Table 4.3 presents summary of MW test results of statistically significant differences between respondent groups and by statements 12-23.

Table 4.3: Summary of MW test results with significant differences between respondent groups for statements 12-23.

	Number of significant differences between the sample groups																
	G1	**G2**	**G3**	**G4**	**G5**	**G6**	**G7**	**G8**	**G9**	**G10**	**G11**	**G12**	**G13**	**G14**	**G15**	**G16**	**G17**	**Total**
G1			3	5	2	6	4	4		4	7	11	8	12	7		4	77
G2			1	5	1	5	1	2		2	3	2	3	7	5		3	40
G3	3	1		1		4	3	1		2	4	8	8	9	5		1	50
G4	5	5	1		1	2	2	2	1	3	3	5	4	6	6		1	47
G5	2	1		1		1	2			12	1	3	2	6	2		1	34
G6	6	5	4	2	1		3	2	1	2	2	3	5	3	2		1	42
G7	4	1	3	2	2	3		3		1	2	2	6	4	5		1	39
G8	4	2	1	2		2	3			2	2		4	2	4		1	29
G9				1		1				1			1	2			1	7
G10	4	2	2	3	12	2	1	2	1		2	1	4	3	3		2	44
G11	7	3	4	3	1	2	2	2		2			1	1	1			29
G12	11	2	8	5	3	3	2			1				1	2			38
G13	8	3	8	4	2	5	6	4	1	4	1				1	2	2	51
G14	12	7	9	6	6	3	4	2	2	3	1	1			2	2	1	61
G15	7	5	5	6	2	2	5	4		3	1	2	1	2				45
G16													2	2				4
G17	4	3	1	1	1	1	1	1	1	2			2	1				19

Note: G1= Nigerian National Petroleum Corporation, G2= Directorate of Petroleum Resources, G3= Central Bank of Nigeria, G4= Nigerian Extractive Industries Transparency Initiative, G5= Revenue Mobilisation Allocation and Fiscal Commission, G6= Federal Inland Revenue Service, G7= Auditor General for the Federation, G8= Office of the Accountant General of the Federation, G9= Petroleum Technology Development Fund, G10= National Assembly, G11= Foreign Oil Companies, G12= Indigenous Oil Companies, G13= Civil Society groups, G14= Non-Government Organisations, G15= Host Communities, G16= Public Accounting Firms and G17= Academic Institutions.

The above Table 4.3 enables the identification of instances where 2 groups have differed from each other in a considerable number of statements, which for the purpose of this analysis is taken as a minimum of 6 instances (equating to differences between groups being evident in approximately half of the 12 statements). This approach should enable patterns to be identified between the tendencies of groups to express their views in a particular way. In other words, this analysis will be restricted to those differences, in order to find out the role of the groups and understand the reasons for the differences and the relationship between the key stakeholders. There were also 77 instances of statistically significant differences between the NNPC (G1) group and the other groups over the 13 statements; the corresponding figures for the Non-Governmental Organisations (G14) and Civil Society groups (G13) were 61 and 51 respectively. Respondents from the NNPC (G1) and NASS (G10) gave responses that were indicating that the performance of related government agencies promote transparency practices, with respect to the activities of the Nigerian oil and gas industry, whilst those of the CS (G13) and AGF (G7) indicated disagreement. From the above Table 4.3, it can be seen that respondents from NNPC (G1) have a high number of differences between the other groups, in relation to the statements which reflect on the government agencies' performance in influencing greater transparency practices in the Nigerian oil and gas industry. NNPC (G1) has statistically significant different responses from those of the NGO (G14) in 12 statements, Indigenous Oil Companies (G12) in 11, CS (G13) in 8, Foreign Oil Companies (G11) in 7, Host Communities (G15) in 7 and Federal Inland Revenue Service (G6) in 6 of the statements. NNPC receives funding from the Government for its activities. That might be the reason why the responses of NNPC seem to be inclined to indicate support for the activities of the Government. NGOs may be concerned about the issue of transparency practices in the government activities, including the oil and gas industry. The NGOs may consider the issue related to the suggestion made by the Committee of Fuel Subsidy Probe (2012) which indicates that, some of the NNPC's activities related to the oil and gas revenue was not made transparent.

NNPC may have had different responses with the IOCs because of the issues related to the services payments which IOCs made to the NNPC, for providing the storage facilities (tank-farm) for keeping the petroleum products imported into the Nigeria for the domestic use. Fuel Subsidy Probe (2012) noted that sometimes, the IOCs claim payments from the NNPC for the services which were not being made as also opined by the Fuel Subsidy Probe (2012). Similarly, Asobie (2011) observes that there was a controversial issue between the NNPC and IOCs, which indicated that IOCs held NNPC responsible for not settling the unpaid arrears of the signature bonus revenue on the marginal field oil and gas production. Furthermore, the NNPC was not able to provide comprehensive information about the activities of the marginal field oil operation to the independent auditors. The DPR also indicated that it has not been receiving information regarding the oil production on marginal field operation, at the appropriate period of time (Asobie, 2011). The CSs may be concerned with the issues related to the oil and gas revenue managed by the NNPC, which Petroleum Revenue Special Task Force Committee (2012) and Fuel Subsidy Probe Report (2012) described as not being maintained transparent. NNPC also manages the share of the Government investment on the joint venture contracts with the FOCs. The Petroleum Revenue Special Task Force Committee (2012) noted that, the NNPC was not remitting the oil revenue received on contracts to the Government in a good time, which also creates discrepancies of oil and gas revenue. HCs differ, may be because of the issue of revenue payment to the Niger Delta Development Commission by the NNPC, which seemed to be the major concern of the HCs. Similarly, an interviewee from the NDDC indicated that the revenue payments were not being made at an appropriate time. He expressed the view that "we normally suspend some of our projects due to the delay of revenue payments from the oil and gas companies". Another interviewee from the NEITI secretariat also commented that "the oil and gas revenue recipient agencies are making progress in recovering the accumulated outstanding oil and gas revenue, which previous audit reports have identified although other revenues are still under litigation. For example, the FIRS and NDDC received the outstanding revenues from the NNPC and other oil companies which were long overdue". FIRS differs, may be because the NNPC owes FIRS oil and gas revenue from the accumulated previous PPT, which Petroleum Revenue Special Task Force (2012) described to be due to the late payments and discrepancies of the revenue, which also resulted from the poor assessment of the oil and gas revenue by the responsible authorities. An interviewee from the FIRS expressed the view that "we made efforts for the collection of both current and outstanding oil revenues from the oil and gas companies, but still there are pending issues under litigation for the remaining revenues".

NASS (G10) has different responses from those of the RMAFC (G5) in 12 statements and NGO (G14) in 6 of the statements. RMAFC is mandated by the Constitution of the Federal Republic of Nigeria (1999) to determine the appropriate remuneration for the political office holders of the Federal Republic of Nigeria. The members of the NASS are also the political office holders and Abutudu and Garuba (2011) noted that, the intervention of the political office holders with regard to their remuneration also affects the functions of the RMAFC to perform effectively. RMAFC also establishes a formula for the allocation of the national revenue to the three arms of the Government. The Government sometimes intervene by rejecting the formula, which Abutudu and Garuba (2011) suggested that such interventions are holding back the good performance of the RMAFC. Similarly, the oversight functions of the NASS were also not making a significant contribution to the solution of the RMAFC's problems. An interviewee from the CSs expressed the view that "Well, there is collaboration between us but it is not all that strong because, usually the oversight functions of the NASS were not being made transparent for political reasons. You can see that we are making efforts in promoting transparency practices and good governance in the activities of the Nigerian oil industry". NGOs may also consider the inability of RMAFC to perform its functions effectively, because of the interventions of the Government and National Assembly. NGOs may also be concerned about the issue of lack of automated database, which will assist the RMAFC to monitor the oil revenue accruals to the Government effectively, which was also described by Abutudu and Garuba (2011).

NGO (G14) has different responses from those of the Central Bank of Nigeria in 9 statements, Directorate of Petroleum Resources in 7 and NEITI in 6 of the statements. CBN manages oil and gas revenue received and also provides information on the revenue received to the auditors for reconciliation with the tax assessments of the FIRS. The independent auditors discovered that there were a lot of discrepancies of the oil and gas revenue in the data supplied by the CBN, in contrast with payments made by the oil and gas companies and without adequate information to support the differences (NEITI Audit Report, 2011). An interviewee from the oil and gas companies commented that "the CBN usually gives us top time because of the discrepancies identified by the independent auditors which were related to the oil and gas revenue mis-classifications. This was normally discovered by the independent auditors when reconciling our records of the oil and gas revenue payments and those of the CBN". DPR is accountable to the Government for its responsibilities which include the assessments of royalties and signature bonuses. The audit review (2011) on the royalty assessments indicted that there was under-assessment of royalty for about 2 billion dollars. Similarly, Asobie (2011) describes the irregularity to be due to the inadequate monitoring of the royalty assessments by the DPR. NGOs may also consider the recurring issue of the oil production measurement, which independent auditors described to be the negligence by the DPR to maintain a constant practice regarding the point at which crude oil production would be measured, for the purpose of the royalty assessments. An interviewee from the DPR expressed the view that "It is quite agreed that DPR has some problems, but there is improvement in our activities compared to the previous periods because, activities in the oil industry are now regulated and carried out according to the regulations". This seems to indicate an improvement of the DPR's activities regarding to the royalty assessment from the previous period to 2013 when the interview was conducted.

NGOs are different with the NEITI because of the experience which they have in collaboration with the NEITI, which NGOs discovered that NEITI does not have a mandate to implement the remedies identified by its auditors relating to the oil industry's activities (NEITI Act, 2007). Some interviewees also commented on the activities of NEITI as follows: An interviewee from the NEITI secretariat expressed the view that "some problems are still devastating the activities of the NEITI which include; lack of power to enforce remedial actions recommended by the auditors, and political will from the government to adequately support the activities of the NEITI". Another interviewee from the CSs commented that "Actually NEITI is performing its duties according to the Act. I quote "It seems that NEITI is happy to audit and uncover malfeasance perpetrated by the oil and gas companies rather than actions to remedy for the identified lapses". An interviewee from the oil and gas companies also expressed the view that "NEITI performs its duties in monitoring the oil and gas revenue payments to the Government as recommended by its Act. It also promotes transparency and accountability practices in the activities of the Nigerian oil and gas industry, through the reconciliation activities but still there are recurring problems in the activities of the Nigerian oil industry. Similarly, the transparency practices are also not sufficient in some of the oil industry's activities, as in the process of awarding contracts and licenses for the oil production".

IOC (G12) has significant different responses from those of the CBN in 8 of the statements. IOCs pay oil and gas revenue to the CBN, although the Petroleum Revenue Special Task Force Report (2012) indicated that the CBN's data were not the same with the records of the IOCs, due to the issue of oil revenue misclassification. An interviewee from the CSs expressed the views that "I read it in the NEITI audit reports several times. It is surprising that the government did not take a serious action about this issue". CBN (G3) has significant difference in responses with the CS (G13) in 8 of the statements. CSs may consider the issue related to the observation made by the Petroleum Revenue Special Task Force Committee (2012) which indicates that, the CBN was not able to provide adequate information on the oil revenue received from the oil and gas companies during the assessment.

CS (G13) has significant different responses from those of the office of the Auditor General for the Federation (G7) in 6 of the statements. CSs have experience in the activities of the oil and gas industry and its related agencies such as the AGF, in the process of promoting transparency practices. CSs may be concerned about the role of the AGF in the activities of the oil and gas industry, which include the assessment of oil and gas revenue. The CISLAC (2011) describes that AGF was not proactive in implementing the remedial actions discovered in the process of its annual assessment, as also observed by Abutudu and Garuba (2011).

HC (G15) has different responses with the NEITI (G4) in 6 of the statements. HCs are the project-centred initiative (income-based) which received funding from the Government for its projects. There are major issues that may influence the views of the HCs to be different which include; the late payments of the oil and gas revenue by the oil and gas companies and the issue of environmental hazards. Late payment of the revenue to HCs leads to the accumulation of outstanding oil revenue payable to the HCs. HCs may consider that the late payment of revenue by the oil and gas companies was related to the ineffective performance of the NEITI, to monitor the oil and gas revenue payments from the oil companies. Similarly, the NEITI Act does not include the issue of environment in the activities of NEITI. An interviewee from the NDDC expressed the view that "NEITI is doing well but there is a need to improve in its activities such as monitoring of oil and gas revenue payments from the oil and gas companies". Similar commentary of the interviewee indicated that "usually the ineffective performance of the related government agencies with regard to the monitoring of oil and gas revenue payments affects our primary responsibilities. For example, we normally suspend some of our projects due to the delay in making the revenue payments by the oil and gas companies". HCs may also be considering the issues of environment which NEITI Act does not include in the NEITI activities. The environmental damages are also cause by the oil and gas production activities, which also affect communities of the oil and gas producing areas, as in the report of the United Nation's Assessment of Ogoniland Oil Spills (2011).

The above analysis appears to indicate that the divergent views among the groups of respondents emerged as a result of their functional differences and relationships between the key stakeholders. Some respondents appeared to have agreed that the performance of related government agencies promotes transparency practices since 2011, which may be due to their relationship in the activities of the Government such as the NNPC and NASS, without considering the inability of related agencies to provide adequate disclosure of the oil and gas revenue. Others may have disagreed or may be in doubt as a result of evidence which they may have, by evaluating the government agencies' performance such as the CSs and AGF. Similarly, some of them may not have adequate knowledge to analyse the data provide by the government agencies or may not access the information publicly. This indicates a need for consultation among the key stakeholders, including the government officials and the independent groups such as the financial analyst and experts in the areas of management, finance and accounting and those that cannot access the data, to discuss on how to improve the supply of information regarding the activities of related government agencies, in relation to transparency practices in the management of oil and gas revenue.

5. Conclusion

This study noted that there was an inter-play of the opinion between and among the key stakeholders, indicating significant differences of perceptions on transparency and accountability practices in the Nigerian oil and gas industry. This is as a result of their functional differences and relationships in the activities of Nigerian oil and gas industry, as described by Table 4.3. This entails the need for consultation among key stakeholders of the Nigerian oil and gas industry, to enable them clarify the doubts and discuss on how to improve the management of oil and gas revenue in Nigeria.

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