REVENUE MOBILIZATION ALLOCATION AND FISCAL COMMISSION (RMAFC) AND SALARIES OF NATIONAL ASSEMBLY MEMBERS: AN ETHICAL EXAMINATION (2007 – 2013)

Ngozi Nwogwugwu, PhD¹; Kelechi Lilian Wabeke²; David Oladimeji Alao³

Correspondence email: nwogwugwun@babcock.edu.ng

Abstract

Amidst the bad economy, with high level of poverty, it is reported that Nigerian national assembly members earn very huge salaries that may not be in compliance with the stipulated amounts by the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) the body charged with approving salaries of political functionaries in the country. The study undertook and ethical examination of the role of RMAFC in the determination of the salaries of national Assembly members. Descriptive survey design was adopted in line with triangulation method of quantitative and qualitative data. The study population comprised members of the National Assembly, Workers of RMAFC, Social and Political commentators. The 286 copies of questionnaire were administered to respondents, complimented by twelve elite in-depth interviews with some National Assembly members and senior RMAFC staff. Descriptive statistics and content analysis were used in the analysis of quantitative and qualitative data respectively. Nigeria’s National Assembly members are the highest paid legislators in the world. The salaries of the National Assembly members cannot be justified both in terms of the capacity of the economy as well as the high level of poverty in the country. The RMAFC alone should fix the salaries of National Assembly members in strict compliance with the provisions of the 1999 constitution.

Keywords: Ethical Examination, National Assembly, Revenue Mobilization, Salaries

¹ Ngozi Nwogwugwu, PhD, is a Lecturer in the Department of Political Science and Public Administration, Veronica Adeleke School of Social Sciences, Babcock University, Ilishan-Remo, Ogun State, Nigeria.

² Kelechi Lilian Wabeke, at the time of this study was a postgraduate student in the Department of Political Science and Public Administration, Veronica Adeleke School of Social Sciences, Babcock University, Ilishan-Remo, Ogun State, Nigeria.

³ David Oladimeji Alao is Senior Lecturer in the Department of Political Science and Public Administration, Veronica Adeleke School of Social Sciences, Babcock University, Ilishan-Remo, Ogun State, Nigeria.
Introduction
In a federal system, there are different levels of government, each with its own set of constitutional responsibilities. The expenditure obligations of the various levels, is usually different from the allocation of tax powers and revenue sources, which is the reason why a system of revenue allocation is required as a mechanism for redressing the consequent mismatch between expenditure, obligations and revenue sources. The overall objective in such a system of revenue allocation would be to enhance economic development while simultaneously minimizing intergovernmental conflicts (Federal Government of Nigeria, 2008).

Naiyeju (2011) writes that more than any other section of the 1999 constitution, section 162 has been the most referred to, the most contested or the most argued about by various stakeholders and special interests, since the adoption of the constitution. The section deals with public revenue which is the backbone of all public expenditure (capital and recurrent). No government can function without public revenue. However, in Nigeria, much of the argument is usually on how to share the revenue than on how to mobilize or raise funds. There have been several judicial pronouncements on this section from the lower courts up to the Supreme Court. This is expected given the long period of military rule that the country experienced before the 1999 and the operation of a distributable pool account (Consolidated Revenue Fund) from which resources are distributed among the component units of the federation.

The Revenue Mobilization Allocation and Fiscal Commission is a corporate body that occupies a very strategic position in the fiscal administration of the three tiers of government in Nigeria. The powers of the Revenue Mobilization Allocation and Fiscal Commission are as vested on the Commission by the 1999 Constitution under the Third Schedule Part 1 N-item 32 as follows:

The Commission shall have power to –
(a) monitor the accruals to and disbursements 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;
(c) 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;
(d) Advise the Federal and State governments on fiscal efficiency and methods by which their revenue can be increased.

The Commission is equally empowered to determine the remuneration appropriate for political office holders including the President, Vice President, Governors, deputy governors, Ministers, Commissioners, Special Advisers, Legislators (including the national assembly members) and holders of offices mentioned in sections 84 and 124 of the 1999 constitution (Mahmud, 2011).

The National Assembly of the Federal Republic of Nigeria is a bicameral legislature established under section 4 of the Nigerian Constitution. It consists of a 109 member senate and a 360 member House of Representatives. The body, modeled after the federal Congress of the United States and proportional representation of population in the House. The National Assembly like many other organs of the Nigerian government is based in the Federal Capital territory, Abuja. The senate is chaired by the Speaker of the House of Representatives. At the joint session of the National Assembly, the President of the senate presides and in his absence, the Speaker of the House of Representatives presides.
However, the national assembly members have been more in the news, not for their law making functions, but for the supposedly enormous amount of money they earn as emoluments in the poverty stricken country. Writing on the salaries and emoluments of members of the legislature across the three tiers of government, in comparison with the national wealth and state of the economy, Karshima (2010) states that 1,152 members of the state legislatures earn a minimum of N50 billion a year (N5.1 billion in salaries, and N35.9 billion in allowances); 8,692 members of the local legislatures in the 774 local government areas in Nigeria earn N342.9 billion a year (25.9 billion in salaries, and N317 billion in allowances) and less than 500 federal legislators earn N60.4 billion a year (6.2 billion in salaries, and N54.2 billion in allowances), the implication is that 10,308 Nigerians (legislators at the three tiers of government) earn a total of N453.3 billion a year (Karshima, 2010). This becomes a major source of concern, when viewed from the standpoint over 61% of the over 160 million population of the country, live below the poverty line (Ogunde, 2012).

The data of the high level of poverty in Nigeria, means that the number of Nigerians living on less than $1/day exceeds the combined total population of three African countries, South Africa, Kenya and Malawi. As at 2014, The World Economic Forum, in its Global Competitive Index (GCI) 2013 – 2014, ranked Nigeria at 120th out of 148 countries on the list. The GCI scores are usually calculated by drawing together the 12 pillars of competitiveness, namely: institutions, infrastructure, goods market efficiency, labour market efficiency, financial market development, technological readiness, market size, business sophistication and innovation (Vanguard 2013). The ranking, places Nigeria in the poorest pool of economic development possible, describing the country as a “factor driven” economy grouped with the likes of Liberia, Laos, Mali and Yemen. The implication is that Nigeria is home to the third-largest number of poor people in the world. In spite of this demeaning economic status, the members of the National Assembly, earn salaries that are incongruent with the realities of the economy (Vanguard 2013).

It has been widely reported that a Nigerian legislator earns more than legislators from other countries of the world such as USA, China, Japan, Italy, whose economies are far much better than the West African nation’s economy. Nigerian legislators equally earn twice the salaries of their counterparts in Ghana, Indonesia and Kenya (Tell, BS Journal, August 12, 2013). There has been varying speculations that the salaries of the national assembly members are not as approved by RMAFC. This has raised questions as to whether the RMAFC is actually fulfilling its constitutional mandate in terms of fixing the salaries of national assembly members, or it is allowing the national assembly members to usurp its powers by fixing their salaries by themselves. This study therefore undertook an ethical examination of the Revenue Mobilization Allocation and Fiscal Commission and Salaries of National Assembly members in Nigeria. For the purpose of this study, salaries of National Assembly members refer to salaries and emoluments accruable to the national assembly members. The two major questions that the studied sought answers to were, what is the actual role of the RMAFC in the determination and payment of the salaries of national assembly members? And can the salaries of national assembly members be justified in terms of the high level of poverty in the country?

**Literature Review**

Revenue mobilization is the process of collecting money or monies from internal and external sources by government and private establishments. The emphasis of this study however, is on the government component of revenue mobilization. Drummond, Daal, Srivastava and Oliveira (2012) write that mobilizing more revenue is a priority for most African countries. These
countries have enormous developmental agenda to accomplish, and weak revenue mobilization is the root cause of fiscal imbalances in several countries. Besides the developmental or capital projects, government equally needs revenue to provide more of the essential services needed in the society such as, better health care, education, security, amongst others. Raising adequate revenue poses a major challenge to most developing countries, including Nigeria. Low domestic resource mobilization is associated with structural factors that can be difficult to influence in the short to medium, such as low income, demographic factors and underdeveloped financial markets. In many African countries, the task of mobilizing more fiscal revenue is complicated by increased mobility of tax bases resulting from trade liberalization and the mobility of investment and capital income, tariffs and other trade taxes (IMF, 2011). Keen and Mansour (2009) write that as countries try to attract more foreign investment they experience great pressure to sustain revenue from corporate income taxation because of tax competition. The formation of free trade zones and customs unions, which could lead to displacement of tax base is another source of pressure on tariff revenue. Increasing the domestic option in revenue mobilization is regarded as a difficult terrain for African countries (Aryeetey, 2004). Developing countries face enormous changes in raising revenue, however, in spite of the complexities that are involved in making tax policies, collection and accounting cannot be over emphasized since revenue is the cornerstone of expenditure budget without which governments at all levels cannot fulfill their obligations to the citizenry (Kayaga, 2007). There are multitude of problems plaguing revenue mobilization, collection and remittance in Nigeria, and these include; independent revenue, non scientific estimates, poor tracking of Independent revenue, lack of standardized incentives for High revenue performance, submission of financial estimates, poor funding of monitoring activities, adherence to traditional sources only, unspent balances, revenue leakages, unavailability of treasury receipts, delay in issuance of receipts, lack of monitoring power by OAGF, lack of dedicated revenue accounts by some MDAs, inadequate legislation, lack of sanctioning instruments against defaulting individuals and organizations, lack of strong inter-agency collaboration (CBN, FIRS, NNPC, OAGF, FMF and MDAs), lack of qualified and experienced staff to the divisions of the MDAs, overdependence on oil revenue by government at all levels (Dankwambo, 2010). Until the hardening of state-based opposition to the financial hegemony of the central government in the 1970s, the most explosive issue in Nigeria’s fiscal federalism involved conflict over the appropriate formula for inter-state sharing of centrally collected revenues. Although now partly eclipsed by vertical revenue sharing conflicts, the debate over horizontal revenue sharing has never been far from the epicenter of Nigeria’s federalism. Indeed, the major problem of inter-governmental revenue sharing in Nigeria has always been the formula for sharing revenue among the regions and states, that is, the horizontal revenue sharing scheme (Ifueko, 2012). Since 1946, different principles, numbering in dozens, have been developed for the purpose of horizontal revenue sharing, none of which has enjoyed complete acceptance. These principles can be divided into two broad categories:

(a) Efficiency principles designed to allocate resources rationally to the most economically efficient units, and

(b) Equity principles designed to equalize the fiscal capacities of constituent units by redistributing resources on explicitly political grounds.
Among the efficiency principles are derivation, independent revenue sources, absorptive capacity, tax effort and fiscal efficiency, while the equity principles for horizontal allocation include, even development, financial comparability (among governments), primary school enrolment or the social development factor, national minimum standard, equality of access to development opportunities and land mass/terrain (Ifueko, 2012). Fiscal federalism is concerned with “understanding which functions and instruments are best centralized and which are best placed in the sphere of decentralized levels of government” (Oates, 1999:1120). In other words, it is the study of how expenditure powers and tax powers are allocated across the different tiers of government. An important part of its fiscal federalism is the system of transfer payments or grants by which a national government shares its accrued revenues with lower levels of government (Arowolo, 2011).

Fiscal federalism covers two interconnected areas. The first is the division of competence in decision making about public expenditures and public revenue between the different levels of government (national, regional and local). The second is the degree of freedom of decision making enjoyed by regional and local authorities in the mobilization revenue from their areas of jurisdiction as well as the determination of their expenditures pattern (Kesner-Skreb, 2009:235 cited in Arowolo, 2011).

The salaries and emoluments of national assembly members has been the subject of controversy in the country, for some years. According to Egbosiuba (2011), the rumbling and anger across Nigeria on compensation of Nigerian politicians, especially Nigerian National legislature and State House of Assemblies is an issue that should be of great concern to Nigerians at home and abroad and foreign allies who care about sustainability of Nigerian democracy. The World bank estimates the per capita income of Nigeria to be $2, 398.73 per annum, while the national minimum wage is N18, 000 ($90) per month.

Otuchikere (2010) posits that Nigerian legislators are believed to earn more than their contemporaries in more developed and wealthier nations, in spite of the alarming level of poverty and serious underdevelopment of the country. During the 7th national assembly, there were allegations that the national assembly members were planning to increase their emoluments even when majority of the informed populace viewed their emoluments as outrageous, an allegation which the members denied.

The former governor of Central Bank of Nigeria, Lamido Sanusi, while delivering a lecture at the convocation ceremony of Igbinedion University, Okada, Edo State in late November 2010 stated that 25% of the overhead in the nations national budget was being spent on the national assembly (Egbosiuba, 2011). This attracted a summon by the national assembly, where he refused to apologize to the senate committees on Appropriation and Finance for giving false figures to the Nigeria public. Sanusi rather backed his claims with figures from the 2010 Nigerian budget office which stated that total government overhead was N536, 268, 490, 280, while the total overhead of the national assembly was N136, 259, 768, 112, which was exactly 25.1% of the federal government expenses.

Transform Nigeria Movement notes that Nigerians need to know that in addition to the regular and legitimate salaries and allowances of N17 million and N14.99 million which senators and representatives were collecting yearly and other irregular allowances such as estacode, duty tours, etc, they were also collecting N192 million and N140 million respectively in illegal quarterly allocation which was not provided for by the Revenue Mobilization Allocation and Fiscal Commission (RMAFC). The actual is different from the approved figures from RMAFC.
in which each of the 107 senators (excluding the senate President and his deputy) was to collect N11million in basic salaries and regular allowances every year, while members of the House of representatives were to receive N9.9million (Egbosiuba, 2011).

Literature Review

The theoretical framework of this study is based on the Bazaar-Canteen Model as expounded by F. W. Riggs. Riggs refers to developing societies such as Nigeria as prismatic societies. According to Riggs, the prismatic society is one which has achieved a certain level of differentiation; specialization of roles that is necessary for dealing with modern technology but has failed to integrate these roles. Prismatic society shares the value-patterns of both fused and diffracted societies. According to Riggs, prismatic society has three important features which are; (a) heterogeneity (b) formalism and (c) Overlapping (Ujo, 2008: 108).

Riggs termed the economic sub-system of a prismatic society “bazaar-canteen”. In a diffracted society (developed societies such as Britain and USA) the economic system operates depending on the market factors of supply and demand and economic considerations alone govern the market. In contrast, in a fused society, ‘arena factors’ – religious, social or familial considerations determine the economic transactions and the question of price scarcely arises. In a prismatic society, both the market factors and arena factors play side by side. Both economic and non-economic factors interact and influence the economic structures and finally reduce a state of ‘price determinacy’. Under such conditions, it is not possible to determine common price for a commodity or service (Ujo, 2008).

According to Riggs, besides the ‘price determinacy’, foreign domination on the economic system, a small section of people enjoying all benefit with control over economic institutions and exploiting large number of people are some of the other features of Bazaar-Canteen model. This is applicable to the Nigerian situation, where 469 senators and House of Representatives members account for a whooping N138 billion as reflected in the 2010 budget (Egbosiuba, 2011). The enormous resources that is put at the disposable of the national assembly and its leadership, may account for the various corruption scandals that have rocked the national assembly since 2000.

Riggs proposition has been criticized as being too deductive and theoretical without adequate empirical basis; too static about the influence of external factors; too indifferent towards social change; too over-generalized on the basis of only few case studies. However, as much as there exists some element of truth in the criticisms, Riggs countered his critics by stating that his theory building was based on in-depth case studies; and that he maintained a balance between the ideographic and nomothetic approaches in his academic work. He equally stated that he was against an adoption of the American administrative system as a universal model (Riggessian models and their critique, 2011). In spite of the criticisms, Riggs model takes cognizance of prevailing ecological factors and is very apposite for the study of administrative systems in developing countries such as Nigeria.

Methodology

The study adopted descriptive survey design and utilized a triangulation method of both quantitative and qualitative data. The population of the study comprised members of the National Assembly, Abuja, workers of the RMAFC, Abuja, social commentators and prominent political analysts who were versed on the subject matter of the study. Using Yaro Yamane formula (1964), the sample size was set at 286 out of the total population of 1009, while simple random
sampling technique was used to locate respondents. Questionnaire was the instrument used in collection of quantitative data, which was complimented by elite in-depth interview of key officials of RMAFC and some National Assembly members. The respondents From National Assembly and RMAFC were located in their various offices, while the Political analysts and social commentators were located through the media houses to which they are affiliated. Secondary data comprised of relevant published books, official publications of RMAFC, journal articles, newspaper articles and relevant materials downloaded from the internet. Descriptive statistics involving count of frequencies of occurrence was used to analyze the quantitative data, which was presented in tables, while qualitative data was content analyzed. The analyzed data were used to answer the research questions.

**Presentation and Discussion of Findings**

Research Question 1: What is the actual role of the Revenue Mobilization Allocation and Fiscal Commission in the determination and payment of salaries of National Assembly members?

Table 1: Role of RMAFC in determination and payment of Salaries of National Assembly members

<table>
<thead>
<tr>
<th>Options</th>
<th>SA</th>
<th>A</th>
<th>U</th>
<th>D</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The RMAFC alone determines the Salaries of National Assembly members.</td>
<td>29</td>
<td>102</td>
<td>41</td>
<td>48</td>
<td>58</td>
</tr>
<tr>
<td></td>
<td>(10.3%)</td>
<td>(36.%)</td>
<td>(15%)</td>
<td>(18%)</td>
<td>(20.7%)</td>
</tr>
<tr>
<td>2. The RMAFC recommends the range of approved salaries while the national assembly members fix the actual amounts.</td>
<td>35</td>
<td>77</td>
<td>56</td>
<td>74</td>
<td>37</td>
</tr>
<tr>
<td></td>
<td>(12.5%)</td>
<td>(27.6%)</td>
<td>(20.1%)</td>
<td>(26.5%)</td>
<td>(13.3%)</td>
</tr>
<tr>
<td>3. The national Assembly members fix their salaries without input from the RMAFC</td>
<td>50</td>
<td>74</td>
<td>19</td>
<td>60</td>
<td>76</td>
</tr>
<tr>
<td></td>
<td>(17.9%)</td>
<td>(26.5%)</td>
<td>(6.8%)</td>
<td>(21.5%)</td>
<td>(27.2%)</td>
</tr>
</tbody>
</table>

Source: Field Survey (2013)

Table 1 above, shows positive responses on item 1, with 46.3% of the respondents agreeing that the RMAFC alone fixes the salaries of national assembly members, shows that a large number of the respondents agreed with what is in the statutes. The 1999 constitution stipulates that the RMAFC Commission alone should determine the salaries of national assembly members. 38.7% of the respondents disagreed, while 15% were undecided. Interestingly those who disagreed were mainly RMAFC workers and some political and social commentators.

On RMAFC recommending the salary range while the national assembly members fix the actual amounts, 112 respondents representing 40.1% agreed that RMAFC recommends the range of approved salaries while the national assembly fix the actual amounts; while 111 (39.8%) disagreed. The implication is that data from the respondents are inconclusive as to whether the RMAFC recommends the range of approved salaries while the national assembly members fix the actual. However, a commissioner with the RMAFC representing a South-West State stated that the national assembly members fixed their own salaries thereby earning an amount that is totally different from that stipulated by RMAFC. On the other hand several National Assembly members interviewed separately on 29th and 30th October 2013, and also 6th, 7th, and 8th November 2013 insisted that the RMAFC fixes their salaries.
On whether the national assembly members fix their salaries without input from the RMAFC, 124 respondents (44.4%) agreed that the national assembly members fix their salaries without the input from the RMAFC; while 136 (48.8%) disagreed. The respondents who believe that the national assembly members do not fix their salaries by themselves have a marginal edge. All the respondents interviewed agreed that the statute books do not empower the national assembly members to fix their salaries. However, there was divergent opinion in terms of implementation of the law. While the National Assembly members claimed they work according to the law, the RMAFC staff interviewed on the 28th October and 11th November 2013, claimed that the National Assembly members should be in position to provide information on actual state of things, as they were not following what was stipulated by the RMAFC.

Data from table 1 as well as the corresponding interview responses while confirming what exists in the statutes that RMAFC is empowered to fix the salaries of members of the National Assembly, fails to provide conclusive data on the level of involvement of the RMAFC in performance of the role. However, a glaring fact is that salaries of national assembly members as stipulated by RMAFC are glaringly different from the actual as cited in Egbosiuba (2011). The fact that the National Assembly members were not forthcoming as to the exact amount they earn, since the RMAFC workers claimed that the National Assembly was not following what was stipulated by RMAFC implies that the Commission may not be fulfilling its mandate as stated in the law. The National Assembly members kept referring the researchers to RMAFC instead stating what was the reality in the light of the revelations by the RMAFC. One thing that is evident is that the salaries and emoluments of National Assembly members is shrouded in secrecy.

Research Question 2: Can Salaries of National Assembly members be justified in terms of the high level of poverty in Nigeria?

<table>
<thead>
<tr>
<th>Options</th>
<th>SA</th>
<th>A</th>
<th>U</th>
<th>D</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Salaries of national assembly members are major burden on Nigeria’s economy.</td>
<td>65 (23.3%)</td>
<td>20 (7.2%)</td>
<td>94 (33.7%)</td>
<td>60 (21.5%)</td>
<td>40 (14.3%)</td>
</tr>
<tr>
<td>2. Nigeria’s economy is developed enough to bear the expenses of the legislative officers such as their salaries and emoluments.</td>
<td>30 (10.8%)</td>
<td>60 (21.5%)</td>
<td>100 (35.8%)</td>
<td>40 (14.3%)</td>
<td>49 (16.9%)</td>
</tr>
<tr>
<td>3. National Assembly members earn about the same salaries as legislators in other countries of the world.</td>
<td>38 (13.6%)</td>
<td>13 (4.7%)</td>
<td>98 (35.1%)</td>
<td>80 (28.7%)</td>
<td>50 (17.9%)</td>
</tr>
<tr>
<td>4. National Assembly members in Nigeria earn higher than legislators in other countries of the world.</td>
<td>50 (17.9%)</td>
<td>60 (21.5%)</td>
<td>89 (31.9%)</td>
<td>40 (14.3%)</td>
<td>40 (14.3%)</td>
</tr>
</tbody>
</table>

Source: Field survey (2013)

Table 2 above shows that on salaries of National Assembly members being a burden on the Nigerian economy, 85 (30.5%) of the respondents agreed, while 100 (35.8%) disagreed. 94 respondents (33.79%) were undecided, an inconclusive result which may be connected to the fact that the exact salaries of the National Assembly members is not public knowledge. However, Sagay (2013) stated that a senator in Nigeria earns about N45 million, while a House of Representative member earned N28 million per quarter. Such remuneration some commentators
have argued cannot be justified given the high rate of poverty in the country. As such they see the huge salaries of the National Assembly members in a country where the minimum wage is N18, 000 as being a burden on the economy (Otuchikere, 2010; Egboșiuba, 2011). Given the revelations of Sanusi (2010) that less than 500 legislators at the federal level consume 25% of the country’s overhead, in a population of 160 million, then the salaries and emoluments of national assembly members could be regarded as major burden on the economy.

On the Nigerian economy being developed enough to bear the expenses of the legislative officers such as their salaries, 90 (32.3%) of the respondents agreed; 89 (31.2%) disagreed, while 100 (35.8%) were undecided. Hence, the respondents are not certain on whether the nation’s economy is developed enough to cushion the effects of the salaries of the National Assembly members.

Data on the last two items on table 2 show that respondents agreed that national Assembly members earn do not earn the same salaries with their counterparts in other countries, rather they earn more than their counterparts. The respondents’ submission corroborates Egboșiuba (2011) and Tell (2013) that national Assembly members in Nigeria earn more than their counterparts in both developed and developing countries of the world. Table 3 below provides data on salaries of legislators in selected developing and developed countries of the world.

<table>
<thead>
<tr>
<th>Ranking</th>
<th>Country</th>
<th>Annual Pay $</th>
<th>Population (Million)</th>
<th>GDP (per capita)</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td>Nigeria</td>
<td>189,500</td>
<td>29.8</td>
<td>$1,600</td>
</tr>
<tr>
<td>Second</td>
<td>Italy</td>
<td>182,000</td>
<td>28.6</td>
<td>$33,115</td>
</tr>
<tr>
<td>Third</td>
<td>USA</td>
<td>175,600</td>
<td>27.6</td>
<td>$49,922</td>
</tr>
<tr>
<td>Fourth</td>
<td>Singapore</td>
<td>154,000</td>
<td>24.2</td>
<td>$50,323</td>
</tr>
<tr>
<td>Fifth</td>
<td>Japan</td>
<td>149,700</td>
<td>23.5</td>
<td>$46,726</td>
</tr>
<tr>
<td>Sixth</td>
<td>UK</td>
<td>105,800</td>
<td>16.6</td>
<td>$38,591</td>
</tr>
<tr>
<td>Seventh</td>
<td>Kenya</td>
<td>75,000</td>
<td>11.8</td>
<td>$976</td>
</tr>
<tr>
<td>Eighth</td>
<td>Indonesia</td>
<td>65,800</td>
<td>10.3</td>
<td>$3,316</td>
</tr>
<tr>
<td>Ninth</td>
<td>Ghana</td>
<td>46,500</td>
<td>7.3</td>
<td>$1,670</td>
</tr>
<tr>
<td>Tenth</td>
<td>Thailand</td>
<td>43,800</td>
<td>6.9</td>
<td>$6,572</td>
</tr>
<tr>
<td>Eleventh</td>
<td>India</td>
<td>11,200</td>
<td>1.8</td>
<td>$1,592</td>
</tr>
</tbody>
</table>


Data from table 3, indicates that the Legislators in Nigeria are the highest paid in the world, even though the nation’s economy is regarded as one of the poorest. BS Journal (2013) in its analysis pointed out that it was not only legislators that received jumbo pay in Nigeria, as the salary of ministers was regarded as bogus too. While the law makers earned N29.8 million, ministers earned N32 million and ministers of state N30 million.

Johnson Olajide, an Engineer and social critic maintained in an interview that Nigerian Legislators are “insensitive, selfish and narrow minded”. He maintained that it is laughable that while the legislators could not ensure the implementation of the N18, 000 minimum wage for workers, they were busy bloating their own salaries with which they indulge in frivolous activities and global tours (BS Journal, 2013).

Though the respondents were inconclusive on whether the salaries of national assembly members were a burden on the Nigerian economy or whether the economy of the country could sustain the huge expenses, a critical appraisal of the data from BS Journal shows that the bogus salaries paid
to the national assembly members and even other elected and appointed officials, cannot be justified given the economic status of the country. It is outrageous that a legislator in Nigeria would be earning higher than legislators in countries like USA, Japan, UK and Singapore, whose economies are far better than Nigeria’s economy. This position has been equally justified by the recent announcements made by the President Mohammadu Buhari, his Vice and some State Governors cutting their salaries by 50%.

Conclusion

There is high level of secrecy regarding the exact earnings of the national Assembly members, which makes it difficult for many Nigerians to take a specific position on the matter. However, analysis of data shows that the national Assembly members earn higher than legislators from other countries both developed and developing. This is unhealthy for the national economy as Nigeria is presently not among the top 30 economies in the world.

Legislators from Nigerian, earn more their counterparts from more developed economies such as USA, UK, Japan, Italy and China. These are countries with very per capita income, and low levels of poverty. The jumbo pay of the legislators cannot be justified in the face of the high level of poverty that exists in Nigeria. A situation where some states have vehemently maintained that they cannot pay the paltry N18, 000 minimum wage makes the huge remuneration of the legislators morally unjustifiable.

The RMAFC alone does not determine the salaries of the National Assembly members, though the 1999 constitution provides that as part of the mandate of the commission. It seems that the National Assembly members adjusted what was stipulated by the Commission. It is ethically wrong for the National Assembly members to unilaterally adjust the salaries stipulated by RMAFC which is an abuse of the constitution of the Federal Republic of Nigeria.

The huge salaries of the national Assembly members is a big burden on the Nigerian economy, for Nigeria to be spending 25% of its national overhead on the National Assembly alone with its less than 500 members out of population of 160 million is unacceptable. Irrespective of their full time law making responsibilities which cannot be justified in terms of number of bills passed since 1999, the salaries of the National Assembly members cannot be morally justified in terms of present realities in Nigeria.

Recommendations

In study therefore makes the following recommendations:

The Federal Government should ensure that there is transparency on the earnings of public officials. The leadership of the National Assembly should be made to transparent enough to declare to Nigerians the actual emoluments of National Assembly members.

As stipulated by the 1999 constitution of the Federal Republic of Nigeria, the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) alone should fix the salaries of National Assembly members.

National Assembly members should be paid about the same salaries as legislators from other developing countries such as Ghana and Kenya. If there should be any difference, it should be marginal, not more than 20%.

Nigerians should stop being apathetical to activities of political leaders. They should could leaders accountable, to avoid abuses of the constitution and complicity by public officials to loot the public treasury with impunity under various guises such as jumbo pay.
References


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