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# Accountability of Government Operations, Fiscal Transparency and Performance Measurement in Nigeria: A Review of Laws and their

# Application in Public Sector

**Authors’ Name……………………………………………………**

*Affiliations……………………………………………………….………………*

***Authors’ contributions***

*This work was carried out in collaboration among all authors. All authors read and approved the final manuscript.*

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## ABSTRACT

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| This paper reviewed accountability of government operations: a review of fiscal transparency and performance measurement of public sector officials in Nigeria public sector by evaluating the extant laws that established the country’s anti-corruption Institutions, their mode of operations in enhancing fiscal transparency, accountability and the performance of the officials of the agencies. The study employed specialized and targeted method in enlisting 500 professional Accountants and Auditors as respondents to evaluate the general perception of ineffectiveness and inefficiency in Nigeria public sector anti-graft agencies, officials’ lack of accountability and transparency as well as flawed anti-corruption laws adequacy in addressing public sector fiscal transparency, accountability and curbing of corruption in the Public Service. The result of the study in percentage evaluation of the study areas and their relative importance index revealed porous anti-corruption legal Act, judicial compromises in prosecution of corruption cases, weak technical knowledge of officials and extreme external influences on public sector service officials. The study recommend the review of the anti-corruption laws to address the identified loopholes in Code of Conduct Act, prompt prosecution of anti-corruption cases devoid of technicalities rather ethical consideration in judgments, recruitment of professionals, enhancement of on the job training, insertion of strong safeguard clauses in Public Financial Regulations Act and other public service laws to protect the independence of public servants to prevent current external pressure on public sector officials and high penalty for anti-corruption offences.  |

*Keywords: Anti-corruption; accountability; transparency; efficiency; effectiveness.*

## 1. INTRODUCTION

Accountability in government service delivery entails officials and agencies within the government being made to be responsive or accountable in their service delivery in terms of efficiency and quality and their services meets citizens’ needs or expectations. This implies transparency in government resource management by elected and un-elected officials having an obligation to explain their decisions and actions to the citizenry, (IFAC, 2021).

Nigeria unemployment rate is reported at 2.99 percent in 2024 (Statista, 2025) and the teeming youths are either unemployed or under-employed and “the country has gone into recession twice since 2015. There is thus increased insecurity, kidnapping, banditry and terrorism all across the six geo-political zones that constitute the country. Many foreign businesses have relocated to other regions in West Africa or ceased operations entirely in Nigeria,” (Sobowale, 2024). Uzoho (2021) citing Bismarck Rewane postulated that with 93.9 people in Africa’s most populous country currently living below the poverty line, Nigeria can best be described as the world poverty capital. Infrastructural facilities in the country are abysmal in spite of yearly capital budgetary allocations for infrastructural facilities by the respective States and the Federal government. The private sector is affected negatively as many companies and businesses have closed shops or relocated to other countries in the West African sub-region.

The Nigeria business environment has indeed over the past decades not shown appreciable growth compared to developed countries in attracting investments, business mergers, innovations and expansion due to government accountability in governance demonstrated in fiscal transparency of the State. There have been various scandals in public sector financial management of government resources by government officials and political office holders. According to Ewa et al, (2017), the States’ and Federal government agencies’ regulatory policies, implementation and enforcement are riddled with corruption attributed to regulatory loopholes that are easily manipulated. The Nigerian public is awash with complaints over the way the public funds are administered by officials. Nigeria presently is witnessing widespread unemployment among the teeming youth’s population reported as 8.4% in quarter 1, 2024 (National Bureau of Statistics, 2024). Its gross domestic product per capita which was last recorded as 2,416.36 US dollars in 2023 is equivalent to 19 per cent of the world’s average, (Trading Economics, 2024). Data from National Bureau of Statistics reported 131 million Nigerian classified as multidimensional poor while 71 million live in extreme poverty, (National Bureau of Statistics, 2022). The World Bank Poverty Clock also estimated about 40.7 per cent of Nigerians live below the international poverty line by the end of 2024, (Ubanagu, 2023). It is alleged a common practice among the country security agencies and government offices that officials routinely demand compulsory gratification before one is attended to especially during procurements, payroll preparation, retirement documentations among others, ([Premium Times, 2024](#_ENREF_10)). Nigeria presently ranks 145 out of 180 nations in Transparency International’s (TI) Corruption Perception Index.

Today, most government responsibilities are faced with the challenge of streamlining public spending and fiscal competition to ensure the smooth running of the State. Whether it's conducting the nation's policy, executing laws, managing public administration or managing the armed forces; each of these government functions is striving to create value in order to perform well. Public sector accountability, fiscal transparency and performance measurement are of paramount importance to the scientific community in assessing government functions.

The study therefore is to evaluate the accountability of government operations by reviewing the extant laws that established the Institutions and their mode of operations in enhancing fiscal transparency, accountability and the performance of the officials of the agencies. This is premised on the fact that effective ethical and anti-corruption policies are fundamental parameters in instilling financial transparency and accountability. This is by curtailing corruption, inefficient financial management of MDAs thereby addressing the cancer that has not been achieved judging by the successes accomplished in prosecuting offenders as well as the international perception of Nigeria on corruption rating globally. This study will conceptually evaluate the general perception of ineffectiveness and inefficiency of public sector agencies, officials’ accountability and transparency status as well a review of anti-corruption laws adequacy in addressing the malaise in Nigeria’s global transparency ranking.

## 2. CONCEPTUAL REVIEW

**2.1 Accountability and Transparency of Government Functions**

Accountability is the act of taking responsibility or ownership of one’s actions. It involves taking ownership of one’s actions, doing what you say you will do in a timely manner and ensuring smooth functioning environment where there is trust and leadership. It is accepting the consequences and rewards for the outcome or result of one’s action or activity in the system. It implies ensuring trustworthiness and building credibility, (Etim, et al. 2020).

As accountability has four main components of participation, evaluation, transparency and feedback mechanisms, it is achievable when goals exist, ownership is delegated and transparent evaluation occurring, (Etim, et al, 2020). Also, complete transparency ensues and regular feedback exists. Accountability principle is entities demonstration that they are taking charge for any fault or areas where improvement is required within the entity’s policies and procedures. It is a policy that will aid risk saving associated with decision-making processes by ensuring managers take responsibility for their actions. The principles of transparency and accountability create environment where employees are empowered and encouraged toward taking initiatives which can lead to greater innovation levels within the organization.

Fiscal accountability or transparency means appropriate spending of public funds in a lawful way with proper accounting record. Whereas operational accountability is evaluation of management decisions for improvement, fiscal accountability attention is usually on short-term factors and short term management decisions. The decisions are expected to be in line with due process and guided by adherence to financial regulations in the management of public funds, (Kyriacou, 2018). “In other to ensure accountability adherence in the public sector, Nigerian government initiated institutions, policies, programs and laws to curtail the prevalence of corruption and ease of doing business. The initiatives include; the Treasury Single Account (TSA), central payroll scheme, Fiscal Responsibility Act, Due Process Act, the establishment of EFCC, ICPC, Code of Conduct Bureau and the Office of the Auditors General for the Federation and the respective States and Local Government Councils,” (Etim et al. 2020).

**2.1.1 Transparency defined**

Transparency has become increasingly important as the general public is interested in the management of public funds and governance. Transparency entails an entity providing clear, accurate and timely information about its operations, practices, decisions and performances. The principle of transparency is fundamental for corporate leadership and management. It enhances government agencies to protect their reputations and build trust within the society, (Ewa et al, 2019). The adoption of transparency is vital constituent required for any nation that encourages good leadership, governance, moral ethics and business dealing in today’s world as trust is assured to investors in taking better decisions and also protecting the MDA from potential risks associated with poor management practices. Transparency also helps boost employees moral and engagement level within the system.

**2.1.2 The Nigerian constitution**

Public accountability is the requirement of the law. The 1999 Constitution of the Federal Republic of Nigeria as amended, through Section 47 and Section 90, established the National Assembly which consists of the Senate and the House of Representatives and the respective States Houses of Assembly for the 36 states of the Federation. The National and State Houses of Assembly consist of elected representatives of the people, (Ng Constitution, 2011).

The Constitution has Chapter VI Sections 130-152 dealing with the Executive, Chapter VII Sections 236-259 dealing with the legislature and Chapter V Sections 47-64 dealing with the Judiciary. The function of the executive, judiciary and the legislature is referred to as public service. The public service thus comprises Ministries, Departments and Agencies (MDA) off government. The MDAs are established by respective laws to satisfy respective needs and aspirations of the public.

In the drive to promote transparency and accountability in the public service, the Fifth Schedule Part 1 of the 1999 Constitution as amended documented what constitutes conﬂict of interest by public officers and noted a public ofﬁcer shall not put himself in a position where his personal interest conﬂicts with his duties and responsibilities.

**2.1.3 Office of the auditor general**

Section 85(1) of the 1999 Constitution as amended created the Office of the Auditor General for the federation. The Office is responsible for the audit of public accounts of the Federation and of all Offices and Courts of the Federation. Section 85(5, 6) of the 1999 Constitution as amended empowered the Auditor General to conduct periodic checks of all government statutory corporations, authorities, agencies including all persons and bodies established by an Act of the National Assembly and shall not be subject to the directive or control of any other authority or person in the course of carrying out the responsibility. The Office is thus to act as a watch dog over financial integrity and the credibility of financial information being reported upon.

According to Ewa (2017), audit is seen as a very cost effective means to promoting transparency, accountability and openness in government operations and contributing in improving government performance as it should highlights to the general public information about violations of acceptable standard of ethics and deviations from principles of legality, accounting, economy, effectiveness and efficiency in public finance management. The efficacy of the office should therefore help curb corruption and serves as a potent deterrence to wastages and abuse of public funds by public sector officials thus assist reinforce legal, financial and institutional framework which if compromised allows corruption to flourish.

In its responsibility, the Constitution stipulates the Auditor General not to be subject to the direction of any other authority or person. The 1999 Constitution as amended stated the responsibility of the Office of the Auditor General without going in details the methodology in carrying out the assignment. However, the methodology in the execution of responsibility is embedded in the 1956 Audit Ordinance Act. Section 7(1) of the Act empowers the Auditor General on behalf of the National Assembly to probe into and audit the accounts of all accounting officers and of all persons entrusted with the collection, receipt, custody, issue or payment of Federal funds. The Act also stipulated the Auditor General shall satisfy himself that all reasonable precautions have been taken to safeguard the collection of government funds and the appropriate laws complied with as well as all monies appropriated or otherwise disbursed are properly utilized and applied for the purpose or purposes for which they were approved and the transactions conform to the authority which governs the entity as well as adequate regulations exist for the guidance of storekeepers.

This responsibility is contentious in Nigeria where corruption is designated as cancer in public institutions that are supposedly subjected to yearly audits without any noticeable adverse audit reports and the officers responsible in the adverse audit report charged to court. In the contrary polls in the developed countries show that while many citizens do not trust their government officials to act always in the public interest, they however have confidences in the independence of the Office of their Auditor General as a watchdog of the public interest and promoter of transparency and ethical behavior in their jurisdictions.

**2.1.4 The economic and financial crime commission**

The Economic and Financial Crime Commission (EFCC) was established by the Economic and Financial Crime Commission (Establishment) Act 2002 with the following responsibilities: The investigation of all financial crimes including advance fee fraud, money laundering, counterfeiting, illegal charge transfer, futures market fraud, fraudulent encasement of negotiable instruments, computer credit card fraud, contract scam etc., the coordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority and the adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorists activities, economic and financial crimes related offences or the properties the value of which corresponds to such proceeds, (EFCC, 2002)

The Act spelt out a 19 man composition for the Commission to be chaired by a Chairman who shall be the chief executive and accounting officer and shall be either a serving or retired member of any government security or law enforcement agency. The effectiveness of the Commission is questionable as there is wide spread of corruption in the public service and very little cases are seen to have been successfully prosecuted involving politically exposed personalities and public servants in Nigeria.

**2.1.5 The code of conduct bureau**

The Code of Conduct for Public Ofﬁcers (CCPO) was ﬁrst introduced by the 1979 Constitution of the Federal Republic of Nigeria, (TUGAR, 2021). The Board was established following the perception of large-scale fraudulent practices and corruption which has become prevalent in the public service which has an inimical effect on economic and social development of the Nigerian State. The consequence of corruption on the corporate image of Nigeria at the time necessitated the need to project a set of ethics and rules of behavior for public officers that will checkmate unethical behavior and thus curb corruption in the public service.

The Act in line with the Fifth Schedule Part 1(11) of the 1999 Constitution as amended and in other to establish and maintain a high standard of public morality in the conduct of government activities and to ensure that public officers’ actions and behaviors conform to the highest standard of public morality and accountability specified all elected and political appointees, civil servants, the judiciary, members of the military and Para-military institutions, boards, commissions and staff of tertiary institutions to within three months immediately after taking office and thereafter at the end of every four years and at the end of officers’ term in office to submit their written declaration of all properties, assets and liabilities and those of their unmarried children under the age of eighteen years to the Commission. The Act further mandated the Commission to examine the said declaration in accordance with the requirement of the Code or any law as well as custody the said declarations and make them available for inspection by any citizen on such terms and conditions as the National Assembly may prescribe. There are no notable cases prosecuted by the Bureau involving politically exposed personalities and public civil servants and the mandatory 4 yearly declaration clause is hardly enforced in its operations.

**2.1.6 Independent Corrupt Practices Commission (ICPC)**

The Independent Corrupt Practices Commission (ICPC) was established via Corrupt Practices and Other Related Offences Act (2000). The ACT seeks to outlaw and advocate punishment for corrupt practices and other related offences. As one of the major anti-corruption agencies in Nigeria, the Commission is saddled with the duty for investigation and prosecution of offences which the Act categories thereof. The law made provision for whistleblowers for information given to the commission, (ICPC, 2000).

The composition of the Commission consist of the chairman and twelve (12) other members comprising the following categories of persons; a retired police officer not below the rank of commissioner of police, a legal practitioner with at least 10 years post- call experience, a retired judge of a superior court of record, a retired public servant not below the rank of a Director, a woman, a youth not being less than 21 or more than 30 years of age at the time of his or her appointment and a chartered accountant. The Act listed the chairman to be a person who has held or is qualified to hold office as a judge of a superior court of record in Nigeria.

The Commission is saddled with the responsibility to receive, investigate complaint and prosecute offenders and shall where reasonable grounds exist for suspecting that any person has conspired to commit or has attempted to commit or has committed an offence under this Act or any other law prohibiting Corruption, to receive and investigate the report of the conspiracy to commit, attempt to commit or the Commission of such offence and, in appropriate cases, to prosecute the offenders, examine the practices, system and procedures of public bodies and where, in the opinion of the Commission, such practices, systems or procedures aid or facilitate fraud or corruption, to direct and supervise a review of the practice, system and procedures. Also to instruct, advise and assist any officer, agency or company on ways by which fraud or corruption may be eliminated or minimized by such officer, agency or company, advise heads of the public bodies of any changes in practices, systems or procedures compatible with the effective discharge of the duties of the public bodies as the commission thinks fit to reduce the likelihood or incidence of bribery, corruption and related offences; educate the public on and against bribery, Corruption and related offences; and enlist and foster public support in combating Corruption.

**2.1.7 Treasury Single Account (TSA)**

The Central Bank of Nigeria brought out guidelines for the operation of treasury single account (TSA) by State governments in Nigeria, (CBN, 2016). TSA was introduced as governments continued to face intense pressure on their cash flows in the face of dwindling revenues and the need to meet increasing statutory and social responsibilities. It is government financial policy that directs the use of a single bank account for all inflows of funds from all government agencies.

The primary objective of the scheme as stated in Section 2 (Goals of the guidelines) is to provide State governments with a clear framework to support their successful implementation of the TSA initiative based on standardized banking arrangements, operational processes and IT infrastructure. Thus the centralize collection of government funds in one bank account with a view for effective control and operational purview of the Treasury with the aim to ensuring transparency, accountability and centralized cash management.

**2.1.8 Fiscal responsibility act**

Fiscal Responsibility Commission which established through the Fiscal Responsibility Act to ensure the promotion and enforcement of the nation’s economic objectives and for related matters. The Act which was first enacted in 2001 has been reviewed to the present one – FRA Amendment, 2024 is to provide for prudent management of the nation’s resources, ensure long term macro-economic stability of the national economy, and secure greater accountability and transparency in fiscal operations within a medium term fiscal policy framework, (FRA, 2024). The commission was saddled with the responsibilities of monitoring and enforcing the provisions of the Act thereby promotion of the economic objectives in Section 16 of the Constitution as Amended, disseminating of such standard practices including international good practice that will result in greater efficiency in the allocation and management of public expenditure, revenue collection, debt control and transparency in fiscal matters. The Commission is also to undertake fiscal and financial studies, analysis and diagnosis and disseminate the result to the general public, make rules for carrying out its functions under the Act and perform any other function consistent with the promotion of the objectives of the Act. The Act stipulates the Commission to be independent in performance of its functions and the provision of public officers’ protection Act shall apply to the members of the commission in the discharge of their functions.

The Composition of the Commission consist of; a Chairman who shall be representing the organized private sector, civil society and organized labor, a representative of the federal ministry of finance, 1 member drawn from each geopolitical zone in Nigeria. The Act stipulates each member in the Commission to be persons of proven integrity and must possess appropriate qualifications with not less than 10 years cognate post qualification experience. Section 5(10) stipulate the Commission to prepare and submit to the National Assembly not later than 30th June in each financial year, a report of its activities including all cases of contravention investigated during the preceding financial year and shall include in the report a copy of its audited accounts for the preceding financial year. The Act however did not specify what constitute “proven integrity and appropriate qualifications” as eligibility criteria for membership in the Commission.

**2.1.9 Bureau of Public Procurement**

The Public Procurement Act, 2007 established the Bureau of Public Procurement with the objectives of harmonization of existing government policies and practices on public procurement and ensuring probity, accountability and transparency in the procurement process (PPA, 2007). Also the establishment of pricing standards and benchmarks; ensuring the application of fair, competitive, transparent, matinee standards and practices for the procurement and disposal of public assets and services and the attainment of transparency, competitiveness, cost effectiveness and professionalism in the public sector procurement system. Due process is a mechanism for ensuring strict compliance with the openness, competition and cost accuracy rules and procedures that should guide contract award in the public sector MDAs. The Act and the Unit was established following a diagnostic study carried out in 2001 in the state of Federal government public procurements which revealed the country may have lost several hundred billions of naira over the last two decades due to flagrant abuse of procedures for award of public contracts, inflation of contract costs, lack of transparency, competence-based competition and merit as the fundamental criteria for award of public contracts.

The vision therefore for the policy is to help move Nigeria to a level where public procurement (public contracting) is governed by the principles of integrity, transparency, competence and competitiveness as National ethos. The objective of creating Bureau of public procurement was to ensure speedy implementation of projects in order to achieve value-for-money outcomes without sacrificing quality and standards thus the Unit responsibilities include; harmonize and updating all government policies and practices on public procurement, ensuring project conceptualization and packaging to match the defined priorities and targets as set in the years budgets, prevent contract inflation by ensuring cost reasonableness, accuracy and comparability, prevent extra budgetary spending by MDAs by ensuring that only projects with due appropriation by the National Assembly are certified and funded, ensure efficient and integrity-based monitoring of the implementation of government projects and enforcement of principles of transparency, competition, efficiency and value for money in the procurement of public goods, works and services. The policy enshrined rules for the contracting to include; advertisement modality, prequalification process and criteria, invitation to tender which include technical and financial bid processes, opening of tender, bid evaluation process and determination of winning bid.

**2.2 Empirical Review**

Etim et al (2020) objective which was to highlight “the essential role of professional accountants in enhancing public sector accountability the present democratic era revealed the envisaged hope of driving accountability in the public sector remains an illusion as the country’s public sector is still being plagued with incessant cases of unaccountability by some top public servants and political office holders. The study did a conceptualization of accountability from the public sector perspective and cursorily highlighted the nexus between public sector governance and accountability before scrutinizing the issues currently undermining public sector accountability in Nigeria. It study ended by pointing out the ways in which professional accountants can contribute to public sector accountability in Nigeria. The authors opined that a sense of value reorientation and strict adherence to professional code of ethics by professional accountants, among others, would reposition professional accountants to effectively contribute to public sector accountability in Nigeria”.

Sylvester (2013) study evaluated “the effectiveness of the confidence placed on public officers in the administration of public offices and their stewardship accounting to the people. The study carried out a survey of two federal Ministries and Chartered Accountants in the Private and Public practice in Nigeria. The study thus stated that accountability in the Nigerian public sector is poor and the present procedure for accountability needs a critical review. The study thus recommended every government Department, Ministry and Agency (MDA) should in every financial year produce a financial statement that includes budgetary provision for the period together with a report of performance, variance analysis and factors inhibiting performance and that such accounts and reports should be published for public comments”.

Asobie (1991) opined “accountability as the obligation owned by anyone occupying a position of trust or responsibility to provide appropriate response to all stakeholders, for action carried out and/or performance achieved in the discharge of his duties. Also, accountability is an obligation to present an account of or answer for the execution of a given responsibilities to those who entrusted those responsibilities,” (Smyth, 2007). On this obligation depends the allocation of praise and blame, reward and sanction so often seen as the hallmarks of accountability in action'

Kyriacou (2008) in his paper defining “accountability in reference to Grant and Keohane, 2005 opined the concept of accountability implies that the actors being held accountable have obligations to act in ways that are consistent with accepted standards of behavior and that they will be sanctioned for failures to do so. The author started by making what will prove a helpful distinction between horizontal and vertical accountability and presented what has been called the accountability cycle pointing to some of the key elements involved in making institutions or bodies more accountable and thereafter presented an overview of vertical accountability across different world regions so as to give an idea of the sharp differences that exist. The author revealed among others apparent large differences in perceived accountability levels across the regions studied with masks strong differences across countries particularly in Sub-Saharan Africa where the strong negative values for Eritrea, Congo Democratic Republic, Burundi, Sudan and Somalia are in sharp contrast to the positive values for countries like Benin, Botswana, Namibia and South Africa.”

Smyth (2007) paper on “public accountability anchored on a critical conceptualization of 'public accountability' which found in its study in the context of Social Housing in England, a dynamic social relationship through which civil society seeks to control and challenge the State. The study found key changes in the structure of accountability relationships and but also stressed the opposition that the reforms have generated. The Author sets out a critical conceptualization of 'public accountability', where it is seen as a dynamic social relationship through which civil society seeks to control and challenge the state. The conceptualization was then applied to the context of Social Housing in England.”

Ewa et al (2019) study on evaluating “anti-graft agencies governance practices in Nigeria study evaluated the anti-graft agencies and their governance practices, their effectiveness in addressing the cankerworm in the country revealed inadequate capacity of the workforce, non-commitment to integrity, ethical values and the rule of law, lack of openness and lack of transparency and accountability”. Ewa et al (2017) study ‘evaluating institutional agencies in curbing corruption in Nigeria’ revealed the lack of independence of the anti-graft agency officials, poor funding of the agencies, weak prosecution by the judiciary, low human capacity in terms of professional training and deficient regulatory laws establishing the anti-corruption agencies and therefore recommended the need to review the extant laws setting up the anti-corruption agencies to ensure that identified loopholes in the board composition of the agencies, mode of operation and reporting channels are addressed to enhance transparency and independence. Also the study recommended the review of the funding of the agencies to preserve their independence, objectivity and building of the professional capacity of the officials as well as review of the Nigerian penal code.

Public service officials who are expected to be independent and professional in the discharge of their responsibilities are seen compromising with the political leadership. Simon (2022) posited of an extensive investigation carried out in Cross River State that revealed the government procured an unapproved foreign loan of =N=1.4 billion for AFD CRS National programme for food security in its 2020 fiscal year and the state was unable to account for the utilization of the facility but the State Auditor General in company with the Ministry of Agriculture tried to shield the government by refusing to give clarification on the loan rather attributed the State indebtedness to exchange rate fluctuation.

Nwagwu (2011) study on “an appraisal of economic and financial crimes commission (EFCC) and the war against corruption in Nigeria (1999 – 2007) revealed the lack of genuine commitment of government and its agencies to fight corruption. Undue influence of the government hindered the effectiveness and efficiency of the agency. Most investigated cases are inconclusively pending in courts of law, while some indicted ex-governors and top government functionaries are enjoying unchecked freedom. The paper posits a diluted tempo and ingredients of the war against corruption in Nigeria”.

Ojiakor et al (2017) “study appraisal of the activities of anti-graft agencies towards curbing corruption and financial crimes in Nigeria revealed greed and poverty have significant relationship with corruption. They opined pervasiveness of corruption in Nigeria is as a result of poor governance, favoritism, tribalism, and poor remuneration and that the activities of the anti-graft agencies are not effective in curbing corruption and financial crimes in Nigeria. The study recommended ideal remuneration and motivation measures should be applied at every level of the workforce. Also that the anti-graft agencies should be allowed to operate on a neutral ground based on uprightness, total commitment, and a sense of responsibility, if the desired expectation is to be achieved”.

Oni et al (2018). “study on leadership and good governance: the Nigerian experience which carried out a conceptual examination of the nexus of governance and leadership revealed history of Nigeria is replete with governance and leadership issues as most leaders lacked vision but mostly engrossed with corruption and political bickering leading to the enthronement of maladministration and mismanagement of public resources and consequently insecurity, economic setback and abject poverty”.

## 3. METHODOLOGY

**3.1 Characteristics of Participants**

This is a conceptual study to evaluate the general perception of effectiveness and efficiency of public sector agencies, officials’ accountability and transparency level as well as anti-corruption laws adequacy to address the malaise. The research was carried out using a combination of inductive and survey research on professional accountants and auditors in both the private and public sectors in Nigeria. The choice of the respondent group is premised on the desire to eliminate possible responses that might not be backed by informed knowledge by the respondent of financial accountability and the legal framework in public finance management. The perceptions over public finance accountability, transparency and review of the laws that established the agencies was thus presented in a structured five point Likert scale instrument and administered to accountants in Nigeria.

**3.2 Sample Procedure/Sampling Size**

Six hundred and seventy one respondents were contacted and 500 respondents answered each of the research questions under study. The respondents rated each investigative enquiry on a scale of 1 –5. The five point scale was then transformed to relative importance index for each of the enquiries to establish their perception of public sector fiscal accountability and transparency and effectiveness of the anti-corruption agencies. The respondents’ responses were analyzed using simple percentages and Relative Importance Index (R.I.I) based on the work of Lim and Alum (1995)

R.I.I. = (5n5 + 4n4 + 3n3+ 2n2 + n1)/5n

Where, n5 = SA, n4=A, n3 =N, n2 = D, n1 = SD, N = Number of respondents.

The relative importance index was employed to empirically investigate the degree of strength and direction of the hypothesized relationships among the variables. R.I.I. rate of 0.20 and above is considered critical reason of poor public sector fiscal accountability, transparency and effectiveness of the anti-graft agencies.

To ascertain the effectiveness and efficiency of public sector accountability and transparency, the following research questions that highlights drive for transparency, perception of anti-corruption laws quality standard and effectiveness and prosecution effectiveness of offenders by judiciary devoid of technicalities in judgment deliveries and sanctions were postulated and surveyed.

On whether Nigeria anti-corruption and fiscal finance management laws – Audit Act, EFCC, Code of Conduct Act, Public Procurement Act, Fiscal Responsibility Act, ICPC, Public Finance Management Act are appropriately drafted to reduce corruption, while 100 respondents composed of 80 (80%) Auditors and 20 (20%) Accountants agree the existing laws are appropriate, 245 composed of 145 (59.2%) Accountants and 100 (40.8%) Auditors disagreed and 155 composed of 130 (83.9%) Accountants and 25 (16.1%) strongly disagreed the present laws are adequate in addressing corruption in Nigeria. The relative importance index of 0.258% is considered significant and therefore a probable cause over the perception of the public as regards transparency and accountability of public sector fiscal management. The result is in agreement with Ewa et al (2017) and Sylvester, (2013) studies that highlighted deficient regulatory laws establishing the anti-corruption agencies has contributing to ineffectiveness of anti-graft agencies in Nigeria.

On whether the Nigerian judiciary is very efficient and timely in prosecuting anti-corruption cases devoid of technicalities that benefit the defendant, while 232 comprising 177 (76.3%) Auditors and 55 (23.7%) Accountants disagreed, 259 comprising 157 (60.6%) Accountants and 102 (39.4%) Auditors strongly disagreed that the Judiciary is very efficient and timely in prosecuting anti-corruption cases devoid of technicalities that benefits the defendants. 9No comprising 8 (88.9%) Auditors and 1 (11.1%) Accountants were neutral in response to this question. Here the relative importance index of 0.30% is likewise considered significant and therefore a possible influence on the perception of the public as regards inefficiency of the Nigerian judiciary in enhancing transparency and accountability of public sector fiscal management. The result also aligned with Ewa et al (2017) studies that highlighted weak prosecution by the Judiciary.

On whether the present anti-corruption laws have stringent punishment clauses for defaulters that will strongly discourage corruption and dubious acts, while 245 composed of 145 (59.2%) Accountants and 100 (40.8%) Auditors disagreed, 155 composed of 130 83.9 (%) Accountants and 25 (16.1%) Auditors strongly disagreed to the notion that the present anti-corruption laws have stringent punishment clauses to deter the practice. 100 composed of 60 (60%) Auditors and 40 (40%) Accountants were neutral in response to this question. The relative importance index result stood at 0.378% which is also considered significant and thus a probable influence over the perception of the public as regards the present anti-corruption laws not having stringent punishment clauses as deterrents in enhancing transparency and accountability of public sector fiscal management. The result aligns with Nwagwu, (2011) who posited lack of genuine commitment of government and its agencies to fight corruption and christened the agencies performance as diluted tempo and ingredients of the war against corruption in Nigeria.

**Table 1. Evaluating public sector fiscal management (using relative importance index)**



*Source: Field survey (2025)*

**Table 2. Evaluating public sector fiscal management (using percentages)**

*Source: Field survey (2025)*

On whether the present remuneration and financial allowances for political office holders do not encourage corruption in the public sector, while 232 composed of 177 (76.3%) Auditors and 55 (23.7%) Accountants disagreed, 259 composed of 157 (60.6%) Accountants and 102 (39.4%) Auditors strongly disagreed that the present remuneration and financial allowances for political office holders do not encourage corruption in the public sector. 9 composed of 8 (88.9%) Auditors and 1 (11.1%) Accountants were neutral in response to this question. The relative importance index of 0.46% is likewise considered significant and thus a probable influence on the perception that the present remuneration and financial allowances for political office holders is encouraging corruption hence not enhancing transparency and accountability of public sector fiscal management. The result is in line with Ojiakor et al, (2017) who posited greed and poverty as having significant relationship with corruption and so opined pervasiveness of corruption in Nigeria is as a result of poor governance, favoritism, tribalism, and poor remuneration.

On whether the existing laws have reasonable safeguard to protecting the independence of public servants in ensuring due process and transparency in the management of their MDAs from being pressured by the political class, while 245 composed of 145 (59.2%) Accountants and 100 (40.8%) Auditors disagreed, 155 composed of 130 (83.9%) Accountants and 25 (16.1%) Auditors strongly disagreed the present laws are adequate in protecting the independence of public servants in ensuring due process and transparency in the management of MDAs from being pressured by the political class. 100 composed of 80 (80%) Auditors and 20 (20%) Accountants however agreed to the assertion. The relative importance index of 0.258% is considered significant affirming the perception that the existing laws do not have reasonable safeguard clauses to protect the independence of public servants in ensuring due process and transparency in the management of their offices by being easily pressured by the political class and therefore not enhancing transparency and accountability of public sector fiscal management. This result aligns with Ewa et al (2017) and Ewa et al (2019) that reported of loopholes in the extant laws setting up anti-corruption agencies in Nigeria.

On whether there is strict adherence to public sector financial regulation, fiscal responsibility Act and the public procurement Act by the political office holders, while 345 composed of 200 (58%) Accountants and 145 (42%) Auditors disagreed, 155 composed of 130 (83.9%) Accountants and 25 (16.1 %) Auditors strongly disagreed to the notion of strict adherence to public sector financial regulation, fiscal responsibility Act and the public procurement Act by the political office holders. The relative importance index of 0.338% is also considered significant and thus probable influence over the perception that there is no strict adherence to public sector financial regulation laws and therefore no enhancement of transparency and accountability in public sector fiscal management. This is in agreement to earlier studies that discovered non-adherence to financial laws by elected and non-elected public officials like (Nwagwu, 2011; Simon, 2022 and Sylvester, 2013).

Also on whether the present internal audit teams in the public sector are effective in the discharge of their responsibilities, while 345 composed of 200 (58%) Accountants and 145 (42%) Auditors disagreed, 155 composed of 130 (83.9%) Accountants and 25 (16.1%) Auditors strongly disagreed to the notion the present internal audit teams in the public sector are effective in the discharge of their responsibilities. The result here showed the relative importance index of 0.338% which is also considered significant and thus a probable influence on the perception that the present internal audit teams in the public sector is ineffective in the discharge of its responsibilities and therefore no enhancement of transparency and accountability in public sector fiscal management. The result collaborated the studies by Simon, (2022) that reported of an extensive investigation that revealed an unapproved foreign loan of =N=1.4 billion by a State government and was unable to account for the utilization of the facility but the State Auditor General tried to shield the government by refusing to give clarification on the loan rather attributed the State indebtedness to exchange rate fluctuation. Also the study conformed to previous studies by (Ewa et al, 2019; Nwagwu, 2011 and Ojiakor et al, 2017) that revealed inadequate capacity of the workforce, non or genuine commitment to integrity, ethical values, rule of law, lack of openness, poor governance and lack of transparency and accountability.

Similarly on whether there is complete adherence to the mandatory reporting of capital budget funding utilization against budget allocation as stipulated in the fiscal responsibility Act, while 345 composed of 200 (58%) Accountants and 145 (42%) Auditors disagreed, 155 composed of 130 (83.9%) Accountants and 25 (16.1%) Auditors strongly disagreed to the notion there is complete adherence to the mandatory reporting of capital budgeted funding utilization against budget allocation as stipulated in the fiscal responsibility Act. The relative importance index of 0.498% is likewise considered significant and thus a probable influence on the perception that there is no complete adherence to the mandatory reporting of capital budget funding utilization against budget allocation as is stipulated in the fiscal responsibility Act. The result similarly affirmed earlier studies by (Ewa et al, 2019; Nwagwu, 2011; Sylvester, 2013 and Ojiakor et al, 2017) on the same subject matter.

On whether the structure and content of the Code of Conduct Act is adequate to address corruption schemes by public officials in Nigeria, while 245 composed of 145 (58%) Accountants and 100 (42%) Auditors disagreed, 155 composed of 130 (83.9%) Accountants and 25 (16.1%) Auditors strongly disagreed to the notion the structure and content of the Code of Conduct Act is adequate to address corruption schemes by public officials in Nigeria, 100 composed of 80 (80%) Auditors and 20 (20%) Accountants however agreed to the assertion. The relative importance index of 0.418% is considered significant and therefore a probable influence on the perception that the structure and the content of the Code of Conduct Act cannot firmly address possible corruption schemes by public officials in Nigeria. The result likewise conformed to the studies by (Ewa et al, 2019 and Ewa et al, 2017) on the subject matter.

On whether the Nigerian legal system is very robust and adequate to ensure timely and efficient prosecution of offenders devoid of technicalities, while 245 composed of 145 (58%) Accountants and 100 (42%) Auditors disagreed, 155 composed of 130 Accountants (83.9%) and 25 (16.1%) Auditors strongly disagreed to the notion and 100 composed of 80 (80%) Auditors and 20 (20%) Accountants however agreed to this assertion. The relative importance index of 0.258% is also considered significant and thus a probable influence on the perception that Nigeria legal system is not water tight, robust and devoid of technicalities that should have enhanced efficient prosecution of offenders in anti-corruption cases. The result collaborate the studies by (Ewa et al, 2019 and Ewa et al, 2017) that reported deficient regulatory laws establishing the anti-corruption agencies and therefore recommended the need to review the extant laws setting up the anti-corruption agencies.

On whether the personnel in anti-corruption agencies like MDAs Internal Audit and Accounts departments, Auditor General’s office, Bureau of public procurement have the professional and technical skills to properly investigate and prosecute offenders, while 345 composed of 200 (58%) Accountants and 145 (42%) Auditors disagreed to the assertion, 155 composed of 130 (83.9%) Accountants and 25 (16.1%) Auditors strongly disagreed to the personnel possessing professional and technical skills. The relative importance index of 0.338% also is considered significant and thus a probable affirmation on the perception that financial and anti-corruption units like Internal Audit and Accounts departments, Auditor General’s office and Bureau of public procurement staff lack professional, technical and competent skills that should have enhanced investigation and prosecution by the departments thus a factor for corruption in the system. The result is in agreement with the studies by (Ewa et al, 2019 and Ewa et al, 2017)

On whether there is sufficient and adequate public awareness of the rights and responsibilities of anti-corruption agencies, while 245 composed of 145 (59.2%) Accountants and 100 (40.8%) Auditors disagreed, 155 composed of 130 (83.9%) Accountants and 25 (16.1%) Auditors strongly disagreed to the assertion of sufficient and adequate awareness of the rights and responsibilities of anti-corruption agencies, 100 composed of 40 (40%) Accountants and 60 (60%) Auditors were neutral in response to this assertion. The relative importance index of 0.378% is considered significant and therefore the lack of public awareness of the rights and responsibilities of anti-corruption agencies is probable cause of corruption in the system.

On whether there is no great influence of political affiliation, religious affinity and ethnicity in corruption prosecution and control by anti-corruption Units officials in the Nigeria Public Sector, while 245 composed of 145 (59.2%) Accountants and 100 (40.8%) Auditors disagreed, 155 composed of 130 (83.9%) Accountants and 25 (16.1%) Auditors strongly disagreed there to the notion of no great influence of political, religious and ethnicity in corruption prosecution and control by the anti-corruption Units officials in the public sector. However, 100 composed of 40 (40%) Accountants and 60 (60%) Auditors were neutral in response to this assertion. The relative importance index of 0.378% is considered significant and therefore there is the probability of lack of transparency and accountability in public sector fiscal management due to great influence of political affiliation, religious affinity and ethnicity in corruption prosecution and control by anti-corruption agencies. The result is in agreement with (Ewa et al, 2017) study that lack of independence of the officials. Also (Ojiakor et al, 2017) that reported pervasiveness of corruption in Nigeria is as a result among others of poor governance, favoritism and tribalism. Similarly the result collaborate the studies by (Nwagwu, 2011) that revealed undue influence and the lack of genuine commitment of government and its agencies to fight corruption.

On whether Section 10 of the Code of Conduct Act that specified “A public ofﬁcer shall only accept personal gifts or beneﬁts from relatives or personal friends to such extent and on such occasions as are recognised by custom: Provided that any gift or beneﬁt to a public ofﬁcer on any public or ceremonial occasion shall be treated as gifts or beneﬁts to the appropriate institution represented by the public ofﬁcer, and accordingly, the mere acceptance or receipt of any such gift or benefit shall not be treated as a contravention of this provision" negating the crime of corruption by public officials, while 232 composed of 55 (23.7%) Accountants and 177 (76.3%) Auditors disagreed, 259 composed of 157 (60.6%) Accountants and 102 (39.4%) Auditors strongly disagreed to the assertion. However, 9 composed of 1 (11.1%) Accountants and 8 (88.9%) Auditors were neutral in response to this assertion. The relative importance index of 0.30% is considered significant and thus a probable influence on the perception that Section 10 of the Code of Conduct that permits public officials to receive gratification without limit in certain occasions has rendered the whole law ineffective in curbing corruption in the public sector fiscal management. The result is in agreement with (Ewa et al, 2017) study that reported deficient regulatory laws creeping anti-corruption fight in Nigeria.

On whether public ofﬁcers in Nigeria public service are not involved in giving preferential treatment to anyone or in suppressing or hiding ﬁles on which action is required or deliberately delaying action as a means of extorting payment from any member of the public, while 232 composed of 55 (23.7%) Accountants and 177 (76.3%) Auditors disagreed, 259 composed of 157 (60.6%) Accountants and 102 (39.4%) Auditors strongly disagreed. The relative importance index of 0.30% also is considered significant and thus a probable influence on the perception that public service are highly involved in giving preferential treatment to people and suppressing and hiding personnel ﬁles deliberately to extort money from clients in the public service offices. However, 9 composed of 1 (11.1%) Accountants and 8 (88.9%) Auditors were neutral in response to this assertion.

**4. CONCLUSION**

The study highlighted public perception that anti-graft laws are not appropriately drafted to reduce corruption, the inefficiency of the judiciary in prosecution of anti-corruption cases devoid of technicalities, lack of stringent sentencing for corruption matters, influence of remuneration and financial allowances encouraging corruption in the public sector, inadequate protection of public civil servants to be independent in service under the present laws. Also, none adherence to public sector financial regulation, fiscal responsibility Act and the public procurement Act by the political office holders, weak and ineffective and lack of professional and technical skill manpower among the anti-corruption agencies in the public service and none adherence to the mandatory reporting of capital budget funding utilization against budget allocation as stipulated in the fiscal responsibility Act. The study also showed the structure and content of the Code of Conduct Act is not adequate to address corruption schemes by public officials in Nigeria, none robustness of the Nigerian legal system to ensure timely and efficient prosecution of offenders devoid of technicalities, lack of sufficient public awareness of the rights and responsibilities of anti-corruption agencies and influence of political affiliation, religious affinity and ethnicity in corruption prosecution and control. The study likewise highlighted the clause that empowers officials to receive gift without limit has rendered the anti-corruption law worthless to fight corruption and also showed that public ofﬁcers in Nigeria public service are involved in giving preferential treatment for gratification, deliberately suppressing, delaying action or hiding customers ﬁles to seek gratification for service being performed. The study therefore recommend the review of the anti-corruption laws to address the identified loopholes, prompt prosecution of anti-corruption cases devoid of technicalities but morality in judgment, recruitment of technocrats and professionals, enhancement of on the job training, domesticating of statute independence for public officials from external pressures and high penalty for anti-corruption offences.

**Consent**

As per international standards or university standards, respondents’ written consent has been collected and preserved by the author(s).

**DISCLAIMER (ARTIFICIAL INTELLIGENCE)**

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Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc) and text-to-image generators have been used during writing or editing of this manuscript.

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1.

2.

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