Critical Perspectives on Accounting 21 (2010) 361–373

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on Nigeria

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ARTICLE INFO

Article history:
Received 23 November 2008
Received in revised form 16 June 2009
Accepted 23 June 2009

Keywords:
Accounting infrastructure
Accounting and accountability
Public expenditure
Auditor-General
Nigeria

ABSTRACT

Accountability in the control and management of public funds is one of the most sensitive aspects of the activities of government in all democracies. Hence, the 1999 Constitution of the Federal Republic of Nigeria contains provisions relating to legislative powers and control over public funds. However, the required level of accountability in public expenditure has not been achieved in Nigeria. The situation has remained worrisome even though the country does not lack in the appropriate laws and regulation required to bring sanity into the system. Though there have been some bold steps and initiatives in the recent past by the government by strengthening existing institutions and creating new ones with responsibility for fraud and other controls, the issue of weak accounting infrastructure has not been addressed. The paper argues that accountability in public expenditure can more easily be realized within the context of a sound accounting infrastructure and a robust accounting profession and not in the multiplicity of laws and anti-corruption agencies; all of which are reactive in nature. Therefore, the paper reports on the current state of accounting infrastructure in Nigeria, and conclude with an assessment of the existing agencies and current reform initiatives in ensuring accountability in public expenditure in Nigeria.

1. Introduction

From a global perspective, economic and social development is increasingly being driven by accountability in all forms and shapes. Accountability has thus, become of essence as a key to creating wealth and maintaining a free society. The lesson we can draw, based on this premise, is that poor nations of the 21st century would not be those that lack resources (human and material) or those that are ravaged by one form of misery or the other, but those that cannot account for whatever resources they have. That is, accountability would continue to remain fundamental to the construction of viable social–political economy.

The concept of accountability has been be evolving and broadening over the years from a rather narrow focus on financial record-keeping at the account level to a broader concept of integrated financial management and stewardship over the effective and efficient use of financial and other resources in all areas of government operations. This is made vivid in the context of the United Kingdom Local Governments in respect of which, Jones (1984:4) states “the tax payers lacking the shareholders’ opportunity to opt out have a correspondingly greater interest in being assured that the money abstracted from their pockets have been administered with propriety and efficiency and without waste and extravagance”.

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doi:10.1016/j.cpa.2009.06.002

This illustrates the premium placed on the concept and practice of accountability by the society in general. In spite of the obvious appeal of accountability in the welfare of societies, yet, the potential of accounting infrastructure (the basic systems and services that are necessary and required to support a viable and functional accounting service delivery—well developed professional accounting bodies, advanced accounting standard setting body and strong legal framework for supporting accounting practice) to fulfill this responsibility is frequently thwarted in developing countries by a myriad of challenges. These challenges include among others, dearth of qualified accounting personnel. For instance, although Nigeria is Africa's largest country with about 20% of the region's population, the country has only twenty-seven thousand (27,000) professional accountants serving the interest of both government and the private sector (Emenyonu, 2007).[2]

The question that arises then is what chance has Nigeria with dearth of professional accountants to be classified as a transparent and accountable country in the management of public expenditure?

This paper examines the state of accountability in public expenditure in Nigeria with particular reference to accounting infrastructure. It begins with (i) introduction, (ii) concept of accountability, (iii) accounting infrastructure and accountability in Nigeria, (iv) recent developments in ensuring accountability in public expenditure in Nigeria and finally (v) the conclusion.

2. Accountability

Accountability has been described as one of those golden concepts that no one can be against. For instance, Pollit (2003:89) notes that accountability "has become a good thing, of which it seems we cannot have enough". Similarly, Bovens (2006) posits that accountability is increasingly being used in political discourse and policy documents because it conveys an image of transparency and trustworthiness. However, Bovens further observes that the evocative powers of accountability make it a "very elusive concept because it can mean different things to different people". Therefore, in order to get to grips with the elusive nature of accountability and place this paper in proper context, three questions are relevant—what is accountability and why is it important? What are the different notions of accountability? Which of these notion(s) are relevant to accounting and accounting infrastructure in the management of public expenditure?

2.1. Defining accountability

The term 'accountability' is amenable to various definitions and the way it is defined has undergone changes over time. Hence, Sinclair (1995) notes that how accountability is defined is dependent on the ideologies, motifs and language of our times. He notes further that in theoretical research, accountability has discipline specific meanings. He suggests for instance that "auditors discuss accountability as if it is a financial or numerical matter, political scientists view accountability as a political imperative and legal scholars as a constitutional arrangement, while philosophers treat accountability as a subset of ethics". In light of the above, a number of definitions of accountability have been offered from different perspectives.

Schlenker (1997) sees accountability as "being answerable to audiences for performing up to prescribed standards that are relevant to fulfilling obligations, duties, expectations and other charges". The International Organization of Supreme Audit Institutions (INTOSAI) as cited by Boncondin (2007) sees accountability as the "obligation of persons or entities entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them and to report to those that have conferred these responsibilities". Similarly, Inanga (1991:5) views accountability as "a process in which individuals and organizations are compelled to be answerable for their actions/conduct and responsibilities". Implied in these definitions is the notion that those entrusted with public funds have an imperative duty to account and report the way the resources have been allocated, applied and the results achieved.

Accountability can also be seen from the perspective of social relations. In this sense, Bovens (2006:9) views accountability as a "relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct". In this case, the forum can pose questions and pass judgment and the actor may face consequences". The actor in the preceding definition can be an individual or an organization while the forum can be a specific individual, usually a superior or an agency such a as legislature or the audit office. Also implied in this definition is agency relationship where the forum is the principal, and actor, the agent. What is evident in all of these definitions is that the elements of accountability exist in any relationship where one party (an agent) performs some functions on behalf of another party (principal). Arising from these various perspectives and for the purpose of this paper, we describe accountability as *the presentation and communication of evidence about performance in relation to goals previously set and agreed to by relevant parties.*

Accountability thus becomes important and relevant because agents have to properly demonstrate to the satisfaction of the principal(s) that they have exercised the power conferred and achieved the agreed goals and objectives, by using the resources provided effectively and efficiently. In the case of the public sector, as observed by Inanga (1991), accountability requires governments to "answer to the citizenry—to justify the source and utilization of public resources". This is imperative as the citizenry no doubt, has a 'right to know,' a right to receive openly declared facts and figures which would enable them to debate and decide the fate of their elected representatives. Consequently, Aucoin and Heintzman (2000) see the importance

[2] Of the 27,000 professional accountants, 22,000 are from the Institute of Chartered Accountants of Nigeria while the balance 5000 are of the Association of National Accountants of Nigeria. This number was produced over a period of 41 years (1965–2006).

of accountability as a democratic means of monitoring and controlling government conduct, preventing the development of concentration of power and enhancing the learning capacity and effectiveness of public administration.

The preceding assertion draws attention to two major importances of accountability—democratic control and checks and balances. From a democratic perspective, the importance of accountability cannot be over-emphasized. Accountability is the basis of any strong democracy as it makes it possible to call upon public office holders to account for their stewardship (Mulgan, 2003). From the perspective of checks and balances, accountability is important as it prevents corruption and abuse of office. Both perspectives are relevant to Nigeria in the sense that the country is currently democratizing and requires strong institutions and structures to support the process.

As observed by Bovens (2006:26), the remedy against an overbearing, improper or corrupt government is "the organization of institutional countervailing power". In this regard, he suggests that institutions such as an independent judicial power or a chamber of audit is put in place next to the voter, parliament and political officials and be given power to request that account be rendered over particular aspects of activities on which the government has had influence and control.

In reaction to such perceived situations, many western democracies are yearning for more direct and explicit accountability relations between public agencies on the one hand and clients, citizens and civil society, including the media, on the other hand (McCandless, 2001). Such yearnings are even more relevant in the context of developing countries where structures are also developing.

2.2. *Styles of accountability*

Accountability comes in many guises. Olshfski (2005:2) in Romzek and Dubnick (1987) is of the view that accountability is "a concept that operates within multiple, diverse and sometimes conflicting expectations about whose legitimate concerns are to be satisfied by the actor". Thus, the needs and aspirations of various stakeholders with regard to accountability relations may be difficult to achieve within one notion of accountability. In order to identify and classify the notions of accountability and situate them within specific and relevant contexts, a number of questions would require to be addressed.

First, who is the principal to whom the agent is to render account? This question, Bovens (2006), observes will yield a classification of notions of accountability based on the type of forum to which the agent (actor) is required to render account. He identified the notions of accountability with respect to this perspective as: political, legal, administrative, professional and social accountability. The second question deals with who should render account? This question, based on the nature of the agent (actor), yields the following notions of accountability: corporate, hierarchical, collective and individual (Boven).

The third question which flows from the second question deals with the issue about which account is to be rendered. In what aspect of the activities is information required to be provided? This question, based on the nature of the conduct or activity, yields the following notions of accountability: financial, procedural and product (see Sinclair, 1995 and Behn, 2001). The fourth classification of the notion of accountability is based on the nature of the obligation. The relevant question is: why does the agent has an obligation to render accounts? The obligation to render accounts may derive from agency/contractual relationship, hierarchical relationship or any relationship which may have been voluntarily entered into. This perspective yields the following notions: vertical, diagonal and horizontal accountability.

A number of the notions of accountability identified above have also been similarly identified by other authors such as Sinclair (1995) who identified the following five forms—political, public, managerial, professional and personal. As observed by Olshfski (2005), one or more of these accountability types may operate on the individual in a given situation and they may pull the decision maker in different directions. The multiple and conflicting interests and demands of various stakeholders notwithstanding, the choice of accountability type applicable to any situation should depend on the expectation one is focusing on. In this regard, the accountability types most applicable in the context of this study are professional accountability and hierarchical accountability since the focus is on propriety of financial management of public resources.

Professional accountability, notes Sinclair (1995:229), "invokes a sense of duty that one has as a member of a profession or expert". The hall-mark of professional accountability is that it values expertise and integrity. This makes it relevant particularly in our context because the accounting profession is bound by a set of values, discipline and tradition which are usually articulated in codes of behaviour which most times are unequivocal in their prescriptions. These codes are monitored and enforced by relevant professional bodies.

Bovens (2006:19) describes hierarchical accountability as "the official avenue for public accountability in most public organizations". He further observes that underlying hierarchical strategies of accountability is a pyramidal image of complex organization 'as processes of calling to account start at the top'. The role of accounting in hierarchical accountability is established in accounting literature. For instance, Roberts (1991) notes the central role which accounting information plays in hierarchical accountability. He opines that in hierarchical accountability, accounting information acts as a "mirror through which producers and their activity are made visible". Its apparent objectivity and the positive and negative sanctions that surround its use, he notes, make it "the image of events that *counts*" (p.363). In this context, accounting information becomes the mirror through which others must view, judge and compare individual performance. The 'mirror image' of accounting information as a technology of governance, underscores the need to situate it within organizational and public spaces. As opined by Neu (2006:393), the notion that "accounting techniques be viewed as a technology of governance provides us with a way of thinking about positioning of accounting within organizational and public spaces". Once the positioning takes effect in any organization, activities would become visible, judgment and comparison become possible and consequently, accountability becomes established.

3. Linking accounting infrastructure, accountability and public expenditure

The role of accounting in an accountability framework cannot be overstated. For instance, Kimbro (2002) identifies a dual role for accounting in terms of provision of information and auditing of same. He states thus:

> Financial statements provide information about economic transactions and the auditing profession serves as a monitoring mechanism to check on the accuracy of this information thereby providing an enormous potential for establishing accountability and detection of corruption.

Similarly, Shearer (2002:569) observes that accounting practices enact accountability and therefore suggests that it is necessary "to expand the accounts we prepare in an effort to be more accountable to the other". The potent role of accounting information in ensuring accountability can therefore be said to derive from the ability of accounting to influence behaviour and even the setting in which it forms a part. For instance, Neu (2000) opines that accounting techniques and calculations were implicated in the colonial policies of the Canadian government to repress the indigenous peoples of Canada. Such is the power and influence of accounting and the information it generates. Potter (2005) also notes that accounting can "influence perceptions, change language and infuse dialogue and thereby permeate the ways in which organizational and social priorities are expressed and prioritized".

To serve as a mirror through which the images of accountability can be made transparent, the infrastructure supporting an accounting system should be strong. Where the structures are weak, the influence of accounting would by implication be weak also; which like broken mirror, constrains the projection of any image. World Bank (1997) shares this observation and asserts that "there is no doubt that weak accounting and auditing capabilities, as well as the high incidence of financial mismanagement in the public and private sectors are major constraints to sustainable economic development". Olowo-Okere (2005) similarly captures this mood as he observes that "sustainable economic development and growth cannot be maintained without a sound accounting infrastructure and a robust accounting profession".

However, the World Bank had earlier in 1994 proposed that countries desirous of fighting corruption and improving their accountability levels and systems should look in the direction of:

(i) Installing and implementing an effective and integrated financial management information system.
(ii) Developing a professional base of accountants.
(iii) Adopting and applying internationally acceptable accounting standards.
(iv) Empowering a strong legal framework for supporting accounting practice (p.14).

The lesson to draw from the above is that accountability and management of public expenditure cannot be ideally effective without a sound accounting system build on solid infrastructure. To manage public expenditure on weak accounting and auditing infrastructure is absurd and could result in behaviour inconsistent with accountability. Therefore, a culture in which strong accounting infrastructure permeates the whole public service organizations is necessary and encouraged. That is, strong accounting infrastructure is a basis of accountability in the management of public expenditure. This can better be understood from the model proposed in the figure below (Fig. 1).

The proposed model is suggestive of the fact that accounting infrastructure indirectly affects management of public expenditure through accounting practice and budget implementation as well as through accountability culture. Our reasoning, as shown in the figure is that, accounting infrastructure (strong/weak) in organizations affects accountability and accounting practice. We also reason that accounting practice and accountability culture have a mutual influence on one another and both affect an organization's ability to successfully prepare and implement budget. In turn, the successful or unsuccessful budget implementation/performance affects management of public expenditure.

3.1. Assessing state of accounting infrastructure

The state of accounting infrastructure is relevant in explaining the level of accountability that can be achieved in the management of public expenditure. In order to be focused in the assessment, a number of questions based on the World Bank proposal as outlined previously, are raised in the context of the Nigerian situation.

First, does professional base of accountants exist in terms of number and quality that can support management of public expenditure with the hope of providing timely, reliable and adequate information? What is the state of the audit process?

Secondly, are internationally acceptable accounting standards applied in financial management especially as they relate to public expenditure? Thirdly, does an integrated financial information system exist? Is there adequate and proper provision of information by the relevant actors and organs? Is budget information timely, sufficient, reliable and relevant to the needs of the appropriate audience?

Finally, are there avenues and opportunities for empowering strong legal framework for supporting accounting practice? Do competent oversight bodies exist?

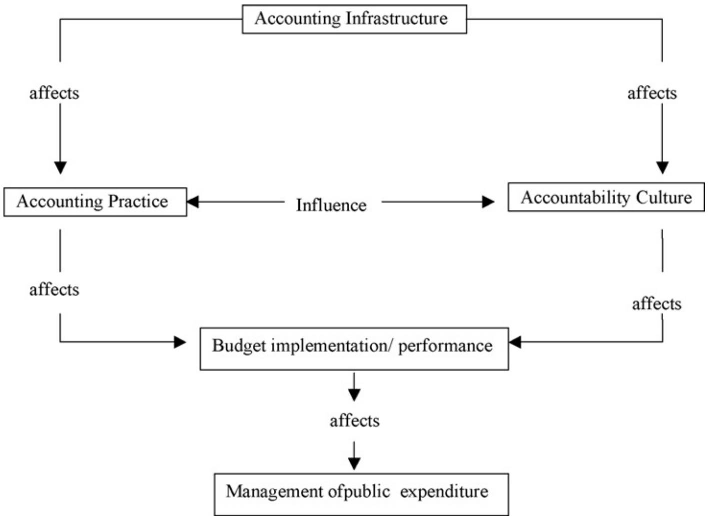

Fig. 1. Relationship between accounting infrastructure and public expenditure management.

3.2. State of accounting infrastructure in the Nigerian context

The state of accounting infrastructure in Nigeria has been observed to be weak by the World Bank. In its report on the Observance of Standards and Codes (ROSC) on Nigeria, issued in 2004, the World Bank observes that accounting and auditing practices in Nigeria suffer "from institutional weaknesses in regulation, compliance and enforcement of standards and rules". The specific areas noted in the report include: incomplete budget information, unreliable accounting system, incomplete data to support proper financial management, obsolete/inadequate legal framework for accounting and auditing, ineffective internal audit system, ineffective supreme audit institutions, non-compliance with international public sector accounting standards (IPSASs) and other information presentation standards. The reasons and implications of the above are discussed below as a form of response to the questions earlier raised.

3.3. Professional base of accountants

The United Nations in one of its observations underscored the need for quality and availability of accounting personnel in financial management in developing countries. It observes that there is a "correlation between financial management in developing countries and the level of economic development" (United Nations, 1991). When non-qualified personnel are in charge of accounting functions and positions, the effect would certainly be 'accountability blindness'. This assertion draws attention to the need for a sound professional base of accountants as a pre-condition for achieving accountability in developing countries.

In Nigeria, there are two main professionally recognized accounting bodies—namely, The Institute of Chartered Accountants of Nigeria (ICAN) and the more recent Association of National Accountants of Nigeria (ANAN). By far, ICAN is the more recognized and better established of the two, having been in existence since 1965. It has approximately 22,000 members, most of whom hold influential positions especially in the private sector of the economy. This, by implication, means the public sector is left to be driven by less qualified and incompetent accounting personnel.

Till date, Emenyonu (2007:9) observes, both ICAN and ANAN have produced approximately "twenty seven thousand (27,000) accountants to serve a population of 140 million people and over 500,000 registered companies, excluding government agencies". He also observed that Nigeria has "a ratio of one professionally qualified accountant to five thousand one hundred and eighty five persons. This seems unimaginable in comparison to other countries such as Australia with a ratio of one professionally qualified accountant to one hundred and eighty one persons". Similarly, Olowo-Okere (2005), referring to the Nigerian situation, observes that many government accountants do not have "accounting education, nor to mention accounting certification".

The consequence of this is the lack of professional accountants to take charge of important and sensitive accounting positions in the public service. For instance, of the 22,000 accountants produced by ICAN till date, only 12% are serving in the public sector (ICAN Membership Year Book, 2007). A situation of such nature cannot be said to aid accountability in any form because, as observed by Everett et al. (2007:535), not only must "better record-keeping systems be established in poor countries if corruption is to be addressed, but these systems must also be more contextually appropriate".

3.4. Accounting and auditing standards

As noted by Everett et al. (2007:535), efforts must be made to produce standards that more specifically "address corruption's supply side, specifically the practices of domestic and foreign businesses, multilateral and bilateral lenders and foreign governments". These groups, they further noted, must be seen as "key actors contributing to the problem of corruption". They are key actors in Nigeria because their activities dominate the economy which is largely public sector driven.

However, not much has been achieved in Nigeria as the development of accounting standards started in 1982 with only 30 of such standards issued so far. Though the standards accord to some degree with international Accounting standards, they are, however, private sector based and compliant. This is largely due to public financial management not being professionalized in Nigeria. In the absence of accounting standards to serve as guide and framework for financial reporting as related to public expenditure, what emanates from such a scenario, as opined by Aruwa (2001:77) is "a comprehensive report that is not comprehensible". With such weak infrastructure, accountability would be difficult to achieve and could likely remain a mirage for a long time.

3.5. Legal framework for supporting accounting practice

There are a plethora of laws and regulations that provide a legal basis for accounting and financial management in Nigeria's public sector. The 1999 Constitution of the Federal Republic of Nigeria complemented to a limited extent by the Finance (Control and Management) Act, 1990 (as amended) provide for the control and management of the public finances of the federation and for matters connected therewith. There are also the financial regulations and finance circulars which constitute other legal instruments for prudent financial management in the public sector. Also, the Audit Act of 1956 (as amended) deals with the areas of audit and accountability within the government. In addition, the annual appropriation act (which is an act of the legislature) authorizes and controls receipts and payments of public funds. It would therefore seem clear that Nigeria does not lack the required legal backing for her financial transactions.

However, Okaro (2004:50) observes that if there is inefficiency in the management of public funds in Nigeria, it is certainly not for "want of enough legal instruments for the regulation of government financial management". Instead, he further observes, that the poor culture of financial management in Nigeria can in part, be ascribed to the archaic nature of the financial rules and regulations in force in the country".

The assertion above is evident in expressions which suggest that our laws suffer from severe weaknesses in enforcement, compliance and regulation. The weaknesses have been noted by the World Bank (2004) which observes that "the process of adjudicating on cases in Nigeria courts is so slow that regulators are discouraged from seeking support from the courts and law enforcement agencies in enforcing sanctions". Besides, it further notes, "the penalties specified in the Companies and Allied Matters Act that can be administratively applied for various non-compliance issues are too weak compared to the gravity of offences".[3]

Based on the foregoing, it can be inferred that an integrated financial information system does not exist in Nigeria. This has impacted budget information which is untimely, insufficient, unreliable and irrelevant to the needs of the appropriate audience. In most cases, expenditure is not related to functions. For instance, while there has been upward rise in recurrent expenditure, there is no discernable trend in respect of the capital expenditure. We observe for instance, that the total public expenditure rose from $7.33 billion in 1999 to $10.587 billion in 2004. In addition, the recurrent expenditure of the federal government has continued to assume a larger proportion of the total expenditure over the years. The recurrent expenditure rose from $3.5 billion or 47.7% of the total expenditure in 1999 to $8.169 billion or 77% of the total expenditure in the year 2004 (Gberevbie and Iyoha, 2007). This situation indicates that only 23% of the total Federal government expenditure was on capital items. This is a lopsided position which can be ascribed to the level of corruption in the country aided by weak infrastructure. Under these circumstances, we can regard budgets as 'mere annual rituals' employed by the Federal Accounts Allocation Committee (FAAC) to allocate revenue to the three tiers of government.

3.6. Oversight bodies

The shortcomings arising from the state of the accounting infrastructure in Nigeria as observed by Aruwa (2001) and evident in the antiquated, fragmented, incomplete and unreliable nature of the accounting system, provided the impetus for the existence of oversight bodies. The prominent ones are the auditor-general and the public accounts committee. Section 85 (1) of the 1999 constitution of the Federal Republic of Nigeria, provides for the office of the Auditor-General of the Federation (AGF) in order to ensure accountability in public expenditure at every level of operation and similar provisions also exist at the state level. The constitution empowers the auditor-general to audit and report on the public accounts of the federation and of all offices and courts of the federation. In essence, the duty of the auditor-general is to provide information to members of the legislature as promptly and as accurately as possible to enable them ascertain how the programmes, functions and activities of the government are being conducted.

[3] Penalty for delivering defective financial statements (sec 348 CAMA) attracts ($2). Also, failure to comply with the requirements of director's report attracts ($3.5). These rates are ridiculously low and therefore do not serve as any deterrent.

However, the AGF has been constrained in the discharge of his responsibilities. As observed by Okaro (2004:52) "one problem which the auditor-general had to contend with these years is the issue of the late submission of the annual financial statements by the accountant-general". Even though the 1999 constitution stipulates that the financial statements should be submitted by the accountant-general to the auditor-general within 7 months after the end of the financial year, this provision has been grossly violated due mainly to poor quality accounting system and personnel (Oshisami, 1992). Similarly, in the case of 'Security vote and Defense expenditure' of the Federal and State governments, the AGF merely 'walk through' and do not question the validity of decisions (Obazele, personal communication, November 24, 2006). The result is that the legislative control on Defense and Security vote is nominal. Therefore, the AGF is virtually deprived of independence, competence and authority in a very subtle way. In the circumstance, observes Asaolu (2005), the present auditing is merely "a post-mortem inquest by figure oriented accountants".

The adverse consequences of these shortcomings have been overwhelming on the management of public funds as observed in a recent report of the Auditor-General of the Federation. Though constrained in its activities, the report submitted by the Auditor-General of the Federation showed that the audited accounts for 2002 were not only inaccurate but had been distorted. The report indicted almost all government agencies including the executive arm, the legislature, judiciary and special commissions for "gross financial indiscipline and lack of regard for laid down financial regulations". According to Emenyonu (2007), the report showed that there had been:

> Financial irregularities in most audited institutions- the Presidency, all Federal Ministries and the National Assembly. Over-invoicing, non-retirement of cash advances, lack of audit inspection, payment for jobs not done, double-debiting, contract inflation, lack of receipts to back up purchases made, brazen violation of financial regulations, and release of money without the approving authority's involvement were rife within the reporting period (p.11).

These unprofessional practices are not a hall-mark of accountability and do not suggest a situation of the existence of strong accounting infrastructure. These practices could not have endured had there been strong and developed accounting infrastructure.

3.7. *The public accounts committee (PAC)*

The public accounts committee (PAC) is a committee of the legislature. It examines the public accounts on the basis of the observations raised in the auditor-general's report and ensures that all issues highlighted there-in are properly addressed. It therefore acts as a mediator between the accountant-general and the auditor-general. In this capacity, according to Ogbanu (1999:20), the PAC can enhance "judiciousness in the disbursement of public funds by the public servants thereby resulting in financial savings which can be channeled to the provision of amenities to improve or alleviate the sufferings of the citizenry". This has not been achieved given the level of violations of financial regulations prevalent in Nigeria.

The PAC has not been able to discharge its duties as expected. Many studies have identified a number of reasons (associated with accounting infrastructure) to support this claim. For example, Oshisami (1992), Ogbanu (1999), Obazele (2000), Okaro (2004) agree on the following reasons (among others) for the poor performance of the PAC.

- Absence of personnel with required skills, knowledge and experience in financial matters as members of the PAC. There are no established laws and guidelines as to who can be members of the PAC. Any member of the House can be constituted into the membership of PAC irrespective of educational background and experience.
- Lateness on the part of PAC to finalize its report on findings of the auditor-general. This arises partly due to the points raised above.
- Inability of some ministries and departments to respond to audit queries due to a total breakdown of the system of accountability. This situation arises due to a breakdown of internal control measures in the public sector (Randle, 2003).

4. Recent developments in ensuring accountability in public expenditure

Following the failure of accounting infrastructure and the oversight bodies—the auditor-general and the public accounts committee to address the issues of public expenditure management in Nigeria, and stem the tide of fiscal indiscipline, the government led by Olusegun Obasanjo (1999–2007) decided to put in place some mechanisms and agencies to ensure accountability in public expenditure. This decision, we perceive, derived from the growing recognition that accountability for the management of public expenditure is fundamental if the on-going democratization process in Nigeria and institutions are to survive. It, however, remains an empirical question the extent these recent developments and institutions can serve as potent accountability mechanisms. The mechanisms/agencies include the following.

4.1. *Due process mechanism and transparency*

The diagnostic survey conducted in 2001 into the Federal Government public procurement as observed by Uremadu (2004:483) revealed that "Nigeria may have lost several hundred billions of Naira over the last two decades because of flagrant abuse of procedures, lack of transparency and merit in the award of contracts in the public sector". In an attempt therefore to stop the 'business as usual' syndrome in government activities, the due process mechanism and transparency was conceived as a means to facilitate government business openly, economically and transparently. To achieve this, the government established the Budget Monitoring and Price Intelligence Unit (BMPIU). According to Ezekwesili (2004:6) the mission statement of the BMPIU is well articulated and states:

> To use due process mechanism to establish transparent, competitive and fair procurement system, which is integrity driven, encourages spending within budget and ensures speedy delivery of projects, while achieving value for money without sacrificing quality, and standards for Federal Government of Nigeria.

One wonders how such a laudable objective could be achieved without a robust accounting infrastructure! However, Abdulwahab (2006:2) observes that the due process mechanism has yielded results as "it is of interest to note that the success of our procurement reforms so far was one of the favourable considerations which advanced Nigeria's case for debt relief". He further averred that the due process mechanism has led to the elimination of the sale of contract papers on major streets of Nigeria and that the sum of N160 billion ($1.23 billion) has been saved so far.

4.2. Economic and financial crimes commission (EFCC)

Financial and economic crimes thrive where there does not exist a formidable instrument and institution for bringing culprits to book. The focus of the EFCC therefore is to combat financial and economic crimes. Economic and financial crimes in this context (EFCC Act, 2004), include cases associated with good governance, transparency and accountability in governance. The commission has the power to investigate, prevent, prosecute and penalize financial and economic crimes. To exercise this power, the commission has the responsibility of enforcing the provisions of some other laws and regulations connected with financial and economic crimes. Such laws include among others—Money Laundering Act, 1995, the Advanced Fee Fraud and other Fraud Related Offences Act, 1995. In this regard, the commission is expected to, among others; investigate cases of official corruption, abuse of office, diversion of public funds, tax frauds and illegal oil bunkering.

The EFCC is said to have achieved some success. For instance, Aiyede (2006:37) states that the EFCC has recorded successes convicting and sentencing individuals, including men in high places, "who have been involved in economic crimes and has also made significant progress in asset recovery drive".

The successes so far recorded by the EFCC are, however, not without some misgivings. While some individuals are of the opinion that the EFCC has done a lot to stem the tide of corruption in Nigeria, some others are uncomfortable about the modus operandi of the commission. While the fight by the EFCC has focused more on state chief executives, probably because they are politically significant and control considerable resources belonging to their states, EFCC seems to have ignored some other critical departments in the polity where corruption that affects the common man's daily life is entrenched and perpetuated (Anonymous, 2006).

4.3. Independent corrupt practices and other related offences commission (ICPC)

This commission has a major role of reviewing and modifying the activities of public bodies and institutions with the aim of identifying and eliminating those practices which have the potential to aid corruption. It also has the mandate to educate and enlighten the public about the undesirable consequences of all forms of corrupt practices in private and public life. Since its inception in 2000, the ICPC has been able to prosecute a number of public officers and has a number of other cases pending in courts (Ogbonna, 2004). This assertion is corroborated by Akanbi (2004:2) who states that the "Commission has been able to investigate 608 cases and has brought 34 of such cases to court". He, however, noted that the ICPC has fallen short of public expectations because the law that set it up forbade it from investigating any corrupt practices perpetrated before its creation in June 2002. This restriction, he further noted, has effectively left 'off the hook', all those who served in the successive regimes since the oil boom of the 1970s. Akanbi also wondered why the government had set up the commission and appointed competent people to run it only to "frustrate it from performing by starving it of funds".

The EFCC and ICPC, from our observations cannot do much to sanitize the processes of public expenditure management in Nigeria. Both organizations are reactive in nature and do not possess the structure and potency to achieve their legal and imperative mandates.

4.4. Discussion—challenges to accountability in Nigeria

This study examines the case of accounting infrastructure with a focus on accountability in the management of public expenditure in Nigeria. This is against the background of the dire need for accountability in Nigeria which has been so pronounced that it has been used as an excuse for military take-over of government in the past. For instance, Olowo and Ayeni (1991:100) observed that virtually all military coups in Nigeria have been justified by the need to "redeem the poor accountability image of the preceding regimes". This indicates that the level of public confidence in government can diminish without accountability and has in fact diminished in Nigeria.

Though Nigeria has implemented with varying forms of initiatives in the management of public expenditure, it is obvious that the required level of accountability has not been achieved. This perhaps informs the emphasis on the creation of new anti-corruption bodies in the recent past to fight corruption in order to achieve the desired level of accountability. From the foregoing, the major question that readily comes to mind is: why has accountability in the management of public expenditure become evasive in Nigeria? The answer to this question becomes clear when the challenges to accountability in Nigeria (and within the public sector) are considered in the context of their similarities and differences from similar challenges in other countries (both developed and developing).

The challenges to accountability especially with regard to the public sector in (both developed and developing countries) are common and yet differ across countries. The common challenges around the world centre on how to harmonize the public sector's 'missions and values, authorizing environments and operational capacity' such that there is a close, if not perfect correspondence among these aspects of governance (Shah, 1997). Whereas in developed countries, the missions and values of the public sector are defined explicitly in policy framework, this is not quite the case in Nigeria where public sector values are in want. Besides, the authorizing environment which includes the budgetary processes and institutions do not function as intended in Nigeria. Checks and balances are lacking with the Auditor-General of the Federation also lacking the required independence. Recently, the Auditor-General of the Federation (Ejenavi) announced that Nigeria does not have a 'functioning Audit law.' The various basic laws and rules such as the Auditing, Accounting and Financial Standards rules which regulate auditing in Nigeria are not comprehensive and harmonized enough to cater for Nigeria's environment (Ejenavi, 2008). Thus, the regular and effective auditing supervision on the revenues and expenditure of government departments which can urge government officials to strictly follow the financial system and regulations, remain faithful and hardworking to their duties as well as prevent or overcome occurrences of extravagance, waste and corruption, is absent.

This creates challenges to accountability in the public sector and encourages some activities of government (whether political or economic) to be carried out in defiance of the spirit of the constitution in Nigeria. For instance, Omenka and Apan (2006) noted that in the year 2000, Julius Berger Nigeria Limited (one of the multinational organizations operating in Nigeria) donated the sum of 200 million Naira to the Peoples Democratic Party (ruling government party). The donation, according to Omenka and Apan (2006:28) is a "blatant and flagrant breach of section 38(2) of the Nigerian Companies and Allied Matters Act" which forbids a company from making a donation of its funds or property to a political party. They further observed that "neither the company nor the party is on record as having been punished". It is evident from the above that sometimes laws in Nigeria are observed more in breach than in compliance. This contrasts sharply with the situation in developed countries where, according to Shah (1997), institutional norms are "strictly adhered to and there are severe moral, legal, voter and market sanctions against non-compliance".

Also of interest is that operational capacity in the public sector in the area of accounting and auditing poses challenges to accountability in Nigeria. This could be traced to the observation by Okike (2004:709) that most developing countries like Nigeria "have adopted accounting and auditing practices suited to the developed (and often less corrupt) countries". The practice, she further notes, "requires more knowledge than is presently available in developing countries". This situation has handicapped most of the agencies charged with the responsibility of managing and ensuring accountability in public expenditure. It is interesting to note from the above issues that while the developed countries are able to harmonize their public sector goals, authorizing environments and their operational capacity towards resolving challenges to accountability, developing countries, especially Nigeria, have weak and dysfunctional public sector environments.

The measures adopted by the developed countries in achieving accountability in the public sector include legislative committees, financial audit, ministerial control, judicial reviews, anti-corruption agencies, advisory committees, parliamentary questions and public hearings (Aucoin and Jarvis, 2005; Kearns, 2003). Some of these measures, notably, financial audit, judicial reviews and anti-corruption agencies have also been adopted in Nigeria, though with no appreciable results.

In order to further strengthen public sector performance, enhance the government's role in development and provide basic services with a good measure of accountability, there is a new wave of public sector reforms going on in the developed countries. The new reforms encourage separation between "policy functions and service delivery, adoption of autonomous agencies, use of performance-based management and practice of public–private partnership (Haque, 2007; OECD, 2005). These measures can be dubbed *Accountability for Performance* which according to Neu (2006:402) involves developing plans to make "best use of resources available, assessing results to determine if expectations are being met, identifying where improvement is needed, and reporting the results to the public". These reforms are already being practiced in some notable countries which include Canada, UK, Australia and New Zealand (Aucoin and Jarvis, 2005:66–67). As these reforms emphasize performance, efficiency, value-for-money and customer satisfaction, Haque (2007:4), observes that the use of such performance measures is likely to "encounter serious problems in developing countries where measurable performance criteria have hardly been a part of organizational culture in public governance". Certainly, such performance measures demand large information content.

The point emphasized above is that accountability of governments to the public has a large information component (Babara and Cain, 2001), and therefore the success of any accountability programme which depends on performance measures, will to a large extent require having access to complete, reliable and relevant evidence (Cain et al., 2001). This is aptly captured by Marquette and Doig (2004:2) who observe that:

> While records and record keeping may appear a somewhat mechanized and pedestrian subordinate function to the uses made of the material it holds and manages, it is an essential building block of policy, practice and management. Without the existence of records (whatever it's from), its accessibility and usability, the activities that depend on them will lack relevance, validity and integrity.

This assertion can be said to be true of Nigeria where though a number of measures have been adopted to ensure accountability in public expenditure management, such measures have not achieved the desired goals, because there had not been credible, complete and reliable information environment on which to carryout assessment of activities. For instance, the primary responsibility for financial records rests with the accountant general and auditor-general and the regulation dealing specifically with record-keeping requirements is the Financial Control and Management Act (1958). One would have thought that such an obsolete Act should by now be reviewed to meet modern challenges. Even when the National Archives Decree was enacted in 1992, to enhance and strengthen records management and archival services in Nigeria, financial records were excluded.

As noted in a joint report by the World Bank and the International Records Management Trust (2002), there is no formal connection "between the national archives and the accountant general's office". Besides, there is no one in either the accountant general or the auditor-general's departments who 'champions' record management.

Since accountability is linked to information, and the ultimate source of much of this information is accounting records, it would therefore mean that any programme of accountability can only be effective and successful if the necessary records are reliably created and honestly maintained and accessible. But what has been observed in most cases are situations where accounting records are either not in place or chaotically kept such that they cannot be used to demonstrate accountability. Recently, a judicial commission of inquiry was set up in one of the states (Niger state) in Nigeria to probe malpractices relating to award and execution of contracts by the immediate past administration of Abdulkadir Kure from May 1999 to 2007.

Testifying before a commission of inquiry, the Accountant (Nagogo) described the immediate past administration of Abdulkadir Kure as dictatorial. Nagogo further stated that orders for the release of funds were issued with 'executive fiat' and he (Nagogo) had no option but to obey his boss. He further attributed his failure to keep record of transactions of the government to 'fear of losing his job'. He states, "I served under a period that I could not insist that things be done according to financial rules for fear of losing my job" (Nagogo, 2008). Similarly, Ofuani (2008) reported that in the year 2000, the Delta State government in Nigeria successfully "audited the State's Accounts from 1995 to 1999". What brand of accountability does one expect where a State government would pride itself on auditing accounts 5 years in arrears! This type of situation was also true of The Gambia where Cain et al. (2001:416) observed that records were often "deliberately chaotic in order to prevent anyone following a trail of audit". These challenges to accountability certainly are hall-marks of countries with weak accounting infrastructure.

Besides the chaotic and sometimes non-existence of accounting records, the issue of cultural demands on Nigerians has continued to have a telling effect on the auditing aspect of the accounting infrastructure. African societies have place emphasis on respect for elders and leaders (Cain et al., 2001:414) and asking for information, especially where there is a large social distance between the person seeking information and the government official, can sometimes be construed as "impertinence". In the case of Nigeria, the obligation to respect elders, Wallace (1992:44) observes, makes it "impolite and difficult for a young accountant to confront an elderly, less educated manager and asks questions of him". This has constrained accountability in Nigeria as Wallace concludes that in a highly corrupt society such as Nigeria, auditing may not be allowed to thrive because "people are dishonest, suspicious of each other and violent" (p.46). Where accounting infrastructure is developed, the accounting system would run smoothly as a matter of course without any cultural traits serving as impediments. Where, however, this is not the situation, then, the urge and need to keep accounting records would diminish or may not arise all.

The analysis so far has indicated that the various accountability mechanisms have failed to yield results due in part to lack of information which ought to be generated from records, especially accounting records. The absence of such records and clearly stated and enforced policies on accounting information to promote accountability in public expenditure management, has led the whole system to be vulnerable to malpractices and corruption of huge dimension as evidenced from the unenviable positions Nigeria has occupied in the yearly ratings of the transparency international.

In countries where there had been a widespread collapse of record-keeping (including accounting records), policies, legislation and standards supporting freedom of information bill have been developed (Cain et al., 2001). Although Nigeria is party to the Universal Declaration of Human Rights (UDHR), the United Nations Convention against Corruption (UNACAG) as well as the African Charter, access to public information is not guaranteed under the current laws (see S.39(1) of the 1999 Constitution of Nigeria. Hence the call for freedom of information law in the country to assist to entrench accountability within the public sector. This is in view of the fact that accountability cannot thrive in secrecy.

With a freedom of information bill enacted, the right to withhold information in Nigeria and many other countries like Tanzanian would probably cease. The reasoning here is that there would be a compelling need on the part of government at all levels to rise to the challenge of up to date records keeping (especially accounting records) and giving timely and direct responses to persons who request information. However, the need to have a freedom of information bill in Nigeria has not materialized. Were it even to materialize now, the effect would not be appreciable because some degree of gestation period will be required to grow the accounting infrastructure to support the system and imbibe the culture of honest and reliable record keeping.

What continues to be most troubling with respect to the generally poor accounting infrastructure and financial reporting by government is that budget planning and effective implementation which ought to be a vital tool for ensuring integrity in public expenditure has become a mere annual ritual in Nigeria. It is not yet seen as a fundamental obligation. The situation is so pervasive that Governors of States which make up the Nigerian Federation do not, as observed by Olomola (2008), "bother about how to ensure they receive accurate figures of their monthly allocations from the Federation account". Consequently, the budgeting system and control in Nigeria has failed in that it provides little guidance to the efficiency with which Government departments carry out their duties since expenditure is not related to function.

While it is occasionally possible to have an indication (not necessarily accurate) of amount of resources made available to a particular tier of government, there is no bench-mark against which the use of such resources can be adequately measured. Hence, corruption and mal-administration in the use of public resources in the country remain a challenge.

The corrupt practices have been made possible through a number of avenues as identified in the various reports issued by the Auditor-General of the Federation. Some of these avenues include—weak internal control and internal audits in the various ministries and departments, contract inflation and over-invoicing, padding of payrolls with 'ghost' workers and payment for fictitious contracts and supplies (Gberevbie and Iyoha, 2007). These practices create a situation where funds are sometimes released without due authorization and have remained a common feature of the financial activities of the various tiers of government. Practices such as these are unprofessional and could not endure had there been strong and developed accounting infrastructure.

It would appear obvious from our analysis that while there has been lack of accountability in public expenditure in Nigeria, efforts have been made and are still being made to ensure that public expectations are met in the allocation and use of funds. Evidence suggests that the efforts made notwithstanding, not much has been achieved in the direction of desired results. The country has a lot of agencies meant to ensure financial accountability in public expenditure without a viable accounting infrastructure. For instance, the is no strong professional base of accountants, the accounting standards are not public sector compliant, the AGF lack the power of independence, some PAC members are not financially literate, the judicial officers who prosecute financial crimes are not literate in finance and adjudication processes are slow.

This study complements and extends previous literature on accountability and accounting in the developing world in a number of ways. First, the study draws attention to the fact that accountability in public expenditure in developing countries would be difficult to achieve without a strong accounting infrastructure. This is evident in the various challenges faced by the AGF and the PAC in Nigeria which have had to contend with a number of issues involving accountability in public expenditure due to lack of well trained and adequate accounting personnel. The power of accounting infrastructure to aid in public sector accountability derives from the mirror image (Roberts, 1991) of accounting information through which accountability can be made transparent. The paper argues that weak accounting infrastructure can be likened to a 'broken mirror' which cannot project any image.

The study also contributes to existing literature by identifying a model which tries to establish a relationship between accounting infrastructure, accountability culture, budget preparation/implementation and public expenditure management. We argue that accounting infrastructure (weak/strong) affects accounting practice which in turn affects accountability culture and both have a mutual effect on one another. Besides, both affect an organization's ability to successfully/unsuccessfully prepare and implement budget which also could positively or negatively affect accountability in the management of public expenditure.

Finally, we think the analysis also contributes to existing literature by drawing attention to the issue of anti-corruption bodies in trying to ensure accountability in public expenditure. We argue that such bodies are reactive in their operations and do not possess the potency and relevant structures to carryout their mandates to the satisfaction and expectation of the public. With adequate accounting infrastructure in place, the need for oversight as well as anti-corruption bodies may not be pronounced.

5. Conclusion

In this study, we examined the case of accounting infrastructure and accountability in the management of public expenditure in developing countries with particular reference to Nigeria. In public expenditure, the goal is the successful translation of expenditure into outputs. Public expenditures may fail to translate into desired and expected services for a variety of reasons. One of such reasons is the possibility that the expenditure may be directed at the wrong goods or the wrong people. This underlines the importance of *tracking* public expenditure for effectiveness, efficiency and economy to ensure accountability. It is around this concern that the issue of accounting infrastructure becomes relevant.

The study is based on the premise that accountability in all aspects of governance is a prerequisite to the development of any country. Hence, the government of Nigeria has made a lot of efforts to initiate and sustain practices that can promote accountability in governance with particular reference to public expenditure management. These efforts became more pronounced in the last couple of years when the government, then under the leadership of President Olusegun Obasanjo (1999–2007) realized that accountability in public expenditure management does not exist in a vacuum but within a set of core dimensions such as merit and professionalism. Thus, the government launched a comprehensive reform programme aimed at effective and efficient service delivery in the public sector.

Currently, the reform programmes have not adequately and directly tackled the challenges of accountability in public expenditure management and practices in the country. This has culminated in annual budget indiscipline and high level corruption which adorn the political and economic landscape of the country. In all of these efforts, government has failed to ensure that the appropriate accounting infrastructure (records and information systems) are in place to support the initiatives. Though accounting infrastructure is and should be regarded as a fundamental element in the success of any programme of ensuring accountability, it was not considered of any particular importance in the reform agenda. Hence, the efficacy of the reform initiates has more often than not been circumscribed by poor accounting infrastructure.

The initiatives could only be effective and successful if the necessary records are created and maintained in a reliable way such as to ensure that the evidence emanating there from for decision making is complete. This becomes imperative because accountability of government to the public is linked to information and accounting records form a category of such information. Sharing information with the society, Langseth et al. (1997:23) observe represents "a significant step in ensuring accountability in government". It is in this regard we allude to the notion of Okike (2004) that the success of the government's anti corruption campaign, hinges on effective cooperation with various corporate governance mechanisms, prime amongst which is the role of accountants and auditors in financial reporting (p.707).

The role of records as part of the accounting infrastructure in ensuring accountability in public expenditure is important and crucial. In many developing countries as noted by Piers et al. (2001:409), the records routinely created by government are poorly managed and are difficult to access even by the civil servants themselves". This has been situation in Nigeria and in some other developing countries. As observed by Piers et al. (2001), financial management systems in Anglophone Sub-Saharan Africa, have "deteriorated with serious implications for public sector accountability" (p.248). For instance, the experience of The Gambia makes the case for records as basis for accountability obvious where record-keeping was made chaotic in order to destroy audit trail in case of any investigation of fraud. In Tanzanian, government has an obligation imposed on it by the constitution of that country to keep citizens informed about its activities. At the same time, in Tanzanian as well as in Nigeria, government has the right to withhold information for reasons of "national security". This is counter productive and inimical to the spirit of accountability.

Whereas policies, legislation and standards supporting freedom of information have been developed in many countries (Piers et al., 2001), attempts to have such introduced in Nigeria have failed primarily due to collapse of record-keeping systems in the public sector.

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