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The Role of The Executives in Public Sector Accountability: A Focus on Accountant General, EFCC and ICPC

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ABSTRACT
The 1999 Constitutions was amended to specifically empower the Executive to ensure their Independence in the discharge of their responsibilities. However, this expectation has not been adequately fulfilled because of certain lingering institutional problems that include unnecessary delays in budget process and implementation, weak internal control, lack of true financial and administration independence of the Economic and Financial Crimes Commission (EFCC) and that of the Independent Corrupt and related Practices Commission (ICPC). Based on these therefore, the study examines the roles of the Accountant General of the Federation, the EFCC and the ICPC in Financial Accountability in Nigeria. In doing so, collective bodies of literature were reviewed in terms of conceptual meanings and theoretical dimensions of the variables. The study uses survey design in the process of gathering data. 1,205 employees of the public institutions were sampled out of a total population of 7,995 employees. This work adopted the primary method with the aid of questionnaire as instrument to collect data. Data collected were analyzed using Binary Logistic Regression (BLR) with the aid of Statistical Package for Social Sciences (SPSS) version 22.0. The results of the findings reveal that Accountant general's role, and Economic and Financial Crimes Commission (EFCC)'s role on financial accountability as insignificant, while the role of ICPC has significant influence on financial accountability in Nigeria. On this basis, the research concludes that the role of the Executive has not significantly influenced financial accountability in Nigeria and is likely to negatively affect the image of the Nigerian public sector, governance and the nation's economic resource. The study therefore, recommends the separation of Accountant General's role of internal control from his function of funds custody; EFCC should be financially and administratively independent of the executive by separately having their finances charged directly to the Consolidated Revenue Fund (CRF); if the functions of EFCC and ICPC cannot be clearly separated they should be merged into one and be called Economic and Financial Crime Agency (EFCA) or National Anti-Graft Agency (NAGA).

Keywords: Executives, Accountability, Public Sector

JEL Classification Codes: H1, H10, H11

INTRODUCTION

Accountability throughout the world is being given serious attention and is an amorphous concept that is difficult to define in precise terms. Broadly speaking, however, Stapenhurst and O'Brien (2007) argue that accountability exists when there is a relationship where an individual or body, and the performance of tasks or functions by that individual or body, are subject to another's oversight, direction or request that they provide information or justification for their actions. Therefore, the concept of accountability involves two distinct stages: answerability and enforcement. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked Stapenhurst and O'Brien (2007). Hence, answerability consists of explanatory and informational components. Enforcement on the other hand means having to bear the consequences imposed by those dissatisfied either with the actions themselves or with the rationale invoked to justify them (Essien & Ikenna, 2013). Enforcement like answerability also has two aspects (adjudication and sanctioning) which must be integrated into the nature of accountability (Essien & Ikenna, 2013) .

According to Inanga (1991), accountability in the public sector, requires governments to answer likely burning questions by the citizenry on how public resources were sourced and utilised. This is imperative as the citizenry no doubt, have 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. Johnson (1999) argues that public accountability is an essential component of the proper functioning of any public institution.

According to Dandago (2008), a major problem in Nigeria as a developing nation is the fact that the government is not capable of dealing with the rigidities of the Nigerian society that hold back economic development. Dandago (2008) states that even though there are numerous legal frameworks for accountability, they are backed up by soft punishment and sometimes double standards. This has led to abuse of public offices and deliberate misappropriation of public resources without regards to law and order.

This is evident in the earlier studies conducted in this area. For example, Abdulkareem (2011), Alsam (1996) and Alison (2010) emphasize strengthening the institutions of financial control over public funds in isolation, without establishing the interaction between them and accountability in the public sector. They addressed the problem of public sector financial accountability arrangements on institutional basis but failed to identify the shortcomings of the present cycle of financial accountability over public funds in Nigeria.

The Nigerian Constitution was amended in 1999 to specifically empower the Executive, the Legislature and the Auditor General for the Federation to ensure their independence in the discharge of their responsibilities. The executives arm uses the Budget office, the Accountant General of the Federation (AGF), the Economic and Financial Crimes Commission (EFFC) and the Independent Corrupt Practices and other Offences Commission (ICPC) as instruments to ensure transparency and Accountability in the administration of public funds. However, this expectation has not been adequately fulfilled because of certain lingering institutional problems.

The budget implementation process is generally constrained by unnecessary delays, incompetence resulting from capacity gaps of the budget process from the executive, late submission of budget proposals, role conflict issues between the legislatures and executives, outright corruption. This has led to the failure of many government programmes and grossly hindered the economic prosperity of the electorates who have lost confidence in the executive and their policies.

The fact that the internal control system is put in place and managed by the staff of the Accountant General's office makes it difficult for the Accountant General of the Federation to strengthen the internal control system for effective management of public funds. As a result the internal control system could be compromised and unable to work independently despite the current measures such as the adoption and implementation of the International Public Sector Accounting Standards (IPSASs), the Treasury Single Account (TSA) and the Cashless Policy put in place to ensure it effectiveness. This has made it difficult for the general public in reaching meaningful conclusions and making important decisions based on the performance of government programmes. This phenomenon has encouraged and heightened the level of corruption among public officials.

An effective and efficient Anti-Corruption public institutions system are expected to assist in the enforcement of compliance with relevant policies, procedures and regulations by all public officers in all tiers of government. However, in Nigeria, the executive as an arm of government has not achieved much in this area. the anti-corruption agencies (the Independent Corrupt Practices Commission (ICPC) and the Economic, Financial Crimes Commission (EFCC)) and the Nigerian Police have arrested and prosecuted several public officials in the law courts but only a few of such cases have been concluded logically. Even though there are numerous legal frameworks for accountability, they are backed up by soft punishment and sometimes double standards. This is even worsened by the incessant cases of injunctions, endless adjournments and the constitutional immunity enjoyed by a sitting President or Governor. This has led to the increase in the abuse of office and financial misappropriations especially in the Nigerian public sector.

Although relevant literature have expressed concern over the effectiveness of financial control institutions in the public sector, a gap still exists because there is little empirical evidence to address peoples' perception in this area (Babatunde, 2013). Evidence of similar research that empirically analysed the role of formal institutions of financial control on accountability is seem in the work of Maimako (2005) but his research work focused only on the formal financial control institutions of Plateau State. The non-formal institutions and the Federal Government did not form part of the scope of his study. Besides, the sustained democratic structures from 1999 to date has also given impetus for this particular research.

To address the issues raised above, the following questions were answered.

1. What is the effect of Accountant General's role on financial accountability in the Nigerian public sector?
2. Does the role of the Economic and Financial Crimes Commission (EFCC) affect financial accountability in the Nigerian Public Sector?
3. How does the role of the Independent Corrupt Crime Commission (ICPC) affect financial accountability in the Nigerian Public Sector?

In the light of the research questions, the following specific objectives are to be achieved:

i) to determine the effect of the Accountant General's role on financial accountability in the Nigerian public sector;
ii) to highlight the role of the Economic and Financial Crimes Commission (EFFC) on financial accountability in the Nigerian Public Sector;
iii) to examine the effect of the Independent Corrupt Practices Commission's role on accountability in the Nigerian public sector;

For the purpose of having attending to the objectives of study in a more scientific way, the following hypotheses were formulated:

H_{01}: Accountant General's role has no significant effect on financial accountability in the Nigerian public sector

H_{02}: The role of the Economic and Financial Crimes Commission (EFCC) has no significant effect on financial accountability in the Nigerian public sector

H_{03}: The role of the Independent Corrupt Practices Commission (ICPC) has no significant effect on financial accountability in the Nigerian public sector.

REVIEW OF RELATED LITERATURE

Conceptual Framework

Accountability and Transparency in the Public Sector

Accountability is important for governance as it provides government with the means of understanding how programs may fail and finding ways that can make programmes perform better. It is all about being answerable to those who have invested their trust, faith, and resources to you. The bane of public sector financial mismanagement in Nigeria since the oil boom years a period under which there existed structurally weak control mechanism, which create a variety of loopholes that have tended to and sustain, corrupt practices. This is coupled with the fact that there is a near total absence of the notion and ethics of accountability in the conduct of public affairs in the country (Bello, 2001).

Okpara (2012) opine that accountability reflects the need for government and its agencies to serve the public effectively in accordance with the laws of the land. similarly Dye and Stapenhurst (1998) define accountability as "a process that subjects a form of control over departments and agencies, causing them to give a general accounting for their actions"(p.12) Adamu (2011) defines public accountability to mean the obligation of authorities to explain publicly, fully and fairly, before and after the fact, how they are carrying out responsibilities that affect the public in important ways. This is so because the key characteristics of the public sector are that taxation is the principal source of revenue, impact of the legislative process and stewardship of resources (Curristine, Lonti, & Joumard, 2007).. Hence there is the increasing scrutiny of the effect of transaction on service provided by the government.

Nigerians like other citizens of other nations are demanding that government be made more accountable for what they achieve with tax payers' money (Curristine *et al.*, 2007). The imperative of accountability in public sector is based on the fact that the distinguishing features of the public sector are the taxation as the primary source of funding, political choices determine the scale of activities carried on and it is financed through budget. The budget underscores the choices and preferences on the utilization of national resources made by the state on behalf of her citizens. Hence, the state has the role of: Collecting all revenues that are due to it in order to finance its activities and ensure that the budget processes are done within the public financial management framework, control and guidelines.

Daniel (1999) identifies three major components of the public financial management control that exemplify the traditional requirement of accountability and control to include constitutional provisions, legislature's roles and institutional arrangements. This requirement ensures that the state demonstrate accountability by ensuring that the realized revenue are judiciously utilized to improve the living standard of the people as noted below:

i) Financial Accountability Cycle

With respect to the institutions of financial control, the constitution of the Federal Republic of Nigeria 1999, establishes a cycle of financial accountability for public funds. The cycle provides that; Legislature authorize expenditure; Executive controls collection and issue of funds. In addition it prepares the accounts; the prepared accounts are audited by the Auditor-General and the Auditor-General submits the results of his audit to the legislature through its Public Accounts Committee (PAC). The Public Accounts Committee acts on the report by inviting accounting officers to appear before it where need be. The wisdom in sharing these responsibilities is that absolute conferment of this power on one arm of government can create abuses in financial administration. In other words, financial administration requires a series of checks and balances so that public funds are not wasted or misapplied. The financial accountability process is captured in figure 2.3.

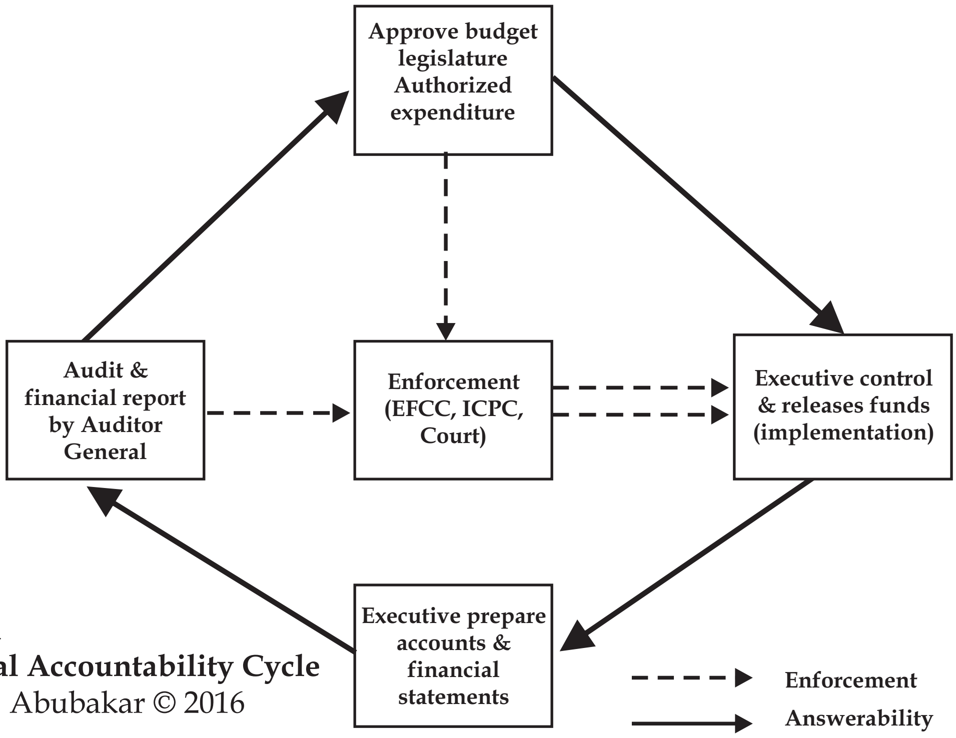

Figure 1
Financial Accountability Cycle
Sources: Abubakar © 2016

Fiscal Transparency and Accountability

Institute for a Democratic South Africa (Idasa, 1998) supports the proposition that good governance and fiscal transparency are related when it states that "It has become increasingly evident that fiscal transparency is of considerable importance, meaningful participation by citizens and macroeconomic stability. Public sector transparency enhances accountability" (p.1).

However, Maimako (2005) argue that "the discharge of fiscal transparency can be accomplished when certain conditions are met" (p.20). Various reasons have also been identified as hindrances to the effective discharge of fiscal transparency. Having identified fiscal transparency as a key pillar in the achievement of good governance, Aselin (1995) writes that

> financial accountability demands a properly functioning government accounting system for effective budgetary control and cash management; and external audit system which reinforces expenditure control by exposure and sanctions against misspending and corruption, and mechanism to review and act on the results of audits and to ensure that follow-up action is taken to remedy problems identified (p.3).

He further argues that

> without a well-functioning system of financial accountability, governmental efficiency is poor, the probability of corruption increases greatly and the prospects of economic growth and development is impaired (p.3).

Good governance is participatory in nature, transparent and accountable. Dye and Stapenhurst (1998) identify corruption to be one of the principal causes of "bad governance" while accountability is one of the core foundations for good governance.

The Public Sector Committee (PSC) holds the view that

> a major impediment to the achievement of enhanced accountability and financial transparency of governments and their agencies in many jurisdictions is the absence of generally accepted financial reporting standards for these entities, (Sutcliffe, 2006, p. 15)

Other factors that still hinders the effective discharge of fiscal transparency suggests by Institute for a Democratic South Africa(Idasa) include closed-door budget, weak accounting and reporting system and unforeseen expenditure among others. He states that

> many countries are plagued by poor transparency and weak accountability as can be seen by their closed-door budget processes, unforeseen expenditures, weak accounting and reporting systems and ineffective audits. Many countries also exclude the Parliament and/or civil society from dialogue on budget issues (Idasa, 1998, p. 1) .

However, Oshisami (1992) provides support for the argument that certain conditions have to be met for the discharge of fiscal transparency when he states that "financial accountability demands three prerequisite conditions to operate smoothly, good financial reporting , sound management system and effective organizational arrangements" (p.205).

From the available literature it is evident that the key factors which influence the discharge of fiscal transparency are: a) a proper functioning and effective accounting system; b) an effective budget, budgetary and sound cash management processes; c) the existence of an effective legislative procedures; d) the existence of an effective audit system; e) absence of corrupt practices; f) presence of generally reporting standards and; g) an open budgetary system. Observance of these principles will improve the quality of governance hence the effective discharge of fiscal transparency.

Financial Control Institutions

Akinbuli (2013) concludes that accountability in the Nigerian public sector is poor and the present procedures for accountability need critical review and that the rate of adherence to the legal instrument and the principles by public officers is very low. Public financial accountability forms part of a wider process of public financial management. This cycle flows from the planning and preparation of the budget based on agreed government policy priorities, through the execution of that budget and implementation of its implied policy objectives, to the process of accounting and reporting for expenditure and performance, and then to the Independent audit and scrutiny of that expenditure and performance, the legislative adjudication of probity and efficiency, and finally the feedback of lesson-learning for improved financial control and more efficient public-sector performance. Idasa (1998) concludes that many countries are plagued by poor transparency and weak accountability as can be seen by their closed-door budget processes, unforeseen expenditures, weak accounting and reporting systems and ineffective audits.

Based on this, efficient and effective systems of government financial management are crucial matters which in Nigeria require a predictable legal framework and stable institutions of financial control. The importance of control institutions in governance makes it necessary to receive constitutional recognition. However, there is a general opinion that most of the public institutions have failed to deliver on the purposes for which they were established. For the purpose of this study this section discusses the various types of financial control institutions in Nigeria.

The Executive arm of government,

The Executive arm of Government plays a dominant role in financial control in the Nigerian public service. The financial accountability cycle provides that the executive arm of government collects, disburses and prepares the accounts of government.

Section 81 of the Constitution of Nigerian requires the president to prepare estimates of the revenue and expenditures of the Federation for the next financial year. Further, section 82 authorizes the president to withdraw moneys from consolidated Revenue Fund in default of appropriation for the purpose of meeting expenditure necessary to carry out the services of the Government of the Federation for a period not exceeding six months or until the coming into operation of the Appropriation Act whichever is earlier. This requirement reflects the power of the Executive on formulation of policy based on the choices and preferences on utilization of national resources made by the people through the electoral process. The Minister of Finance by virtue of section 3 and 4 of the Finance (Control and Management) Act 1958 has the responsibility to ensure legislative control and management of the Public finances by ensuring that the budget proposals submitted by Ministries, Departments and Agencies (MDAs) are ultimately presented to the legislatures for enactment through the President are prudent, reasonable, economical and are in accordance with management policy.

Other executive arm that strengthened controls in the public sector includes, The Central Bank of Nigeria (CBN), the Economic and Financial Crime Commission (EFFC Act 2002), the Independent Corrupt Practice Commission (ICPC Act 2000), Financial Intelligent Units, the Due Process Office and Debt Management Office. However, other tools to ensure control in the public sector includes; Fiscal Responsibility Act, the International Public Sector Accounting Standards (IPSAS) and the Nigerian Standards on Auditing (NSA).

For the purpose of this study the Accountant General of the Federation, Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and other Related Offences Commission (ICPC) are used as instruments of the Executive to institute accountability culture in the public sector.

1 (a) The Economic and Financial Crimes Commissions (EFCC)

The Economic and Financial Crimes Commission (EFCC) was established on 14th December, 2002 by the EFCC Act No. 5 and shall be responsible among others for:

i) The investigation of all financial crimes including advance fee fraud, money laundering, counterfeiting, illegal charge transfers, futures market fraud, fraudulent encashment of negotiable instruments, computer credit card frauds, contract scam, etc;

ii) The co-ordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority;

iii) The adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related offences or, the properties the value of which corresponds to such proceeds;

iv) The adoption of measures to eradicate the commission of economic and financial crimes;

v) The adoption of measures which includes co-ordinated preventive and techniques on the prevention of economic and financial related crimes;

vi) The facilitation of rapid exchange for scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes;

vii) The examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies or groups involved;

viii) Taking charge of, supervising, controlling, coordinating all the responsibilities, functions and activities relating to the current investigation and prosecution of all offences connected with or relating to economic and financial crimes, in consultation with the Attorney-General of the Federation;

ix) The co-ordination of all existing economic and financial crimes investigating units in Nigeria;

x) Carrying out and sustaining rigorous public and enlightenment campaign against economic and financial crimes within and outside Nigeria; and

1b) Independent Corrupt Practices and Other Offences Commission (ICPC)

The commission was established on 13th June, 2000 by the ICPC ACT 2000 to prohibit and prescribe punishment for Corrupt Practices and Other Related Offences and to specifically;

i) To investigate reports and enquire into information;

ii) To examine Persons and summon persons for examination;

iii) Form and endorsement of summons;

iv) Service of summons, acknowledgement of service and substitution service;

v) Punishment for evasion of service; and

vi) Authority to issue warrant and to search premises (ICPC ACT 2000).

The function of the EFCC and that of ICPC are in most cases interrelated but aimed at eliminating corrupt practices thereby safe guarding public resources and improving transparency and accountability in the administration of public funds. However, the powers of EFFC are directed to mainly financial crimes while that of ICPC are directed toward general corrupt practices and similar offences. However, Raimi, Suara, and Fadipe (2013) holds that both agencies have been hindered by administrative and judicial bureaucracy from performing creditably well. It was also discovered that the role both agencies have been functionally duplicated as the go after same culprits. Ibietan (2013) concludes that corruption heightens wherever systems for ensuring effective accountability are weak. There are internal and external mechanisms (for instance Internal Control, Legislature, ICPC and EFCC) for achieving accountability in the Nigerian public life, but it appears that they are ineffective.

1c) the Accountant Generation of the Federation (AGF)

The treasury has the overall responsibility for the total Accountant-General expenditure of government. As the Treasurer and Chief Accountant of Government; the Treasury must keep books of accounts to record all the receipt and expenditure of all ministries and departments and to prepare annual statement of account for submission to the National Assembly through the Minister of Finance. This is also achieved through self –Accounting Ministries which also keep records and prepare accounts for inclusion to the Treasury using Monthly Transcript.

Other contemporary issues aimed to

strengthen financial control and ensured accountability in Nigerian Public Sector includes: Government Integrated Financial Management Information System (GIFMIS), Integrated Payroll and Personnel Information System (IPPIS); Treasury Single Account (TSA), Electronic payments and transfers (new technology), Clearing circles for financial instruments, The International Public Sector Accounting Standards (IPSAS) and the CBN Policy on Public Sector Deposits

Theoretical Framework

Theories are formulated to explain, predict, and understand phenomena and, in many cases, to challenge and extend existing knowledge within the limits of critical bounding assumptions. According Swanson and Chermack (2013) to Theoretical framework is "the structure that can hold or support a theory of a research study" (p.1). Accordingly, this study identifies and discusses relevant theories that help I supporting the research work.

Due to the fact that accountability is discussed in many areas, there are several theories relating to accountability, but the basic theories that underpin the conceptual framework for financial control and accountability in the public sector are the normative management control theory, Anthony's management control Perspective, Contingency theory, public choice theory, Social theory, Rational choice theory, Agency theory, Role theory, cultural perspective theory but the theories we consider relevant and appropriate to this study are the Contingency and Agency theories as discussed below:

Contingency Perspective

A more recent attempt to address management and financial control is from the contingency perspective.. The premise of contingency perspectives on management control is that there is no universally prescribed control system. Rather, it is argued, the appropriateness of any control system is situational i.e. contingent upon contextual factors. The contingency approach has been heavily criticised for having a simplistic linear deductive model of causality and relationship (Sannudee, 2009), thus leaving out critical and dynamic issues such as dysfunctional behaviour, long run survival (Achua, 2009) , authority and accountability organisational goals and effectiveness and methodological issues in research (Sannudee, 2009).

In retrospect, Sannudee, (2009) illuminated the difficulty of the contingency approach. However, the difficulty in employing a contingency framework should not lead to its being totally discarded; rather it can be used as an initial step leading into the deeper issues mentioned above prior to in-depth exploration and identification of the control procedures in action, plus the understanding on how they integrate with each other. The difficulty of the contingency approach is reflected by the inconclusive findings from empirical studies employing this approach (Sannudee, 2009) but due to its modest perception if it is combine with other theory (ies) it will provide a guide on financial control and accountability especially with regards to the focus of this research.

Agency theory

Agency theory is developed as a framework for analysing conflicting interests between key stakeholders, in addition to the development of mechanisms for resolving conflicts (Tipuric, 2008). Among the influences are property-rights theories, organization economics, contract law, and political philosophy, including the works of Locke and Hobbes. Some noteworthy scholars involved in agency theory's formative period in the 1970s include (Jensen & Meckling, 1976) and (Black, Newing, McLean, McMillan, & Monroe, 1958).

This research studies public sector accountability in a developing country, and cultural perspectives, role, legislative, constitutional are the main focus in order to study the impact of financial control institutions on the implementation and achieving accountability in the Nigerian public sector. In the public sector agency relation exists between the Executive and the Electorate. The auditor General and the legislatives serves as the tools through which relationship is strengthen.

Despites it contribution, Donaldson (1990) and William (2010) criticized the agency theory dominance in terms of methodology individualism, narrow-defined motivation model, regressive simplification, disregarding other research, ideological framework, organizational economics and corporate governance's Defensiveness.

Proponents of agency theory state that control mechanisms are obligatory for directing opportunistic managerial behaviour, although empirical researches confirm that control generates stronger individualistic behaviour, reduces proactive organizational behaviour and trustworthiness, and lastly results with distrust (Podrug 2010) .

In line with this theory despite the above criticism, the relationship between the public and the Executive on one hand and the Legislatives on the other hand demonstrate an agency relationship. Similarly the relationship between the Executive and Auditor General provides a horizontal accountability. Therefore, the perspective being evaluated in this study is the contingency theory and the Agency theory as the idea of accountability is most often rendered in terms of principals and agents relationships. To provide an explanation of a robust relationship among the variables the two theories are viewed appropriate as the Principal –Agent theory describing challenges that occur when agents and principals have conflicting interests because democratically elected government in Nigeria are direct democracies that operate by allowing citizens to choose their own Executives and Legislative and expect them to ensure financial accountability and transparency in the public sector financial management. This relationship is described in figure 2

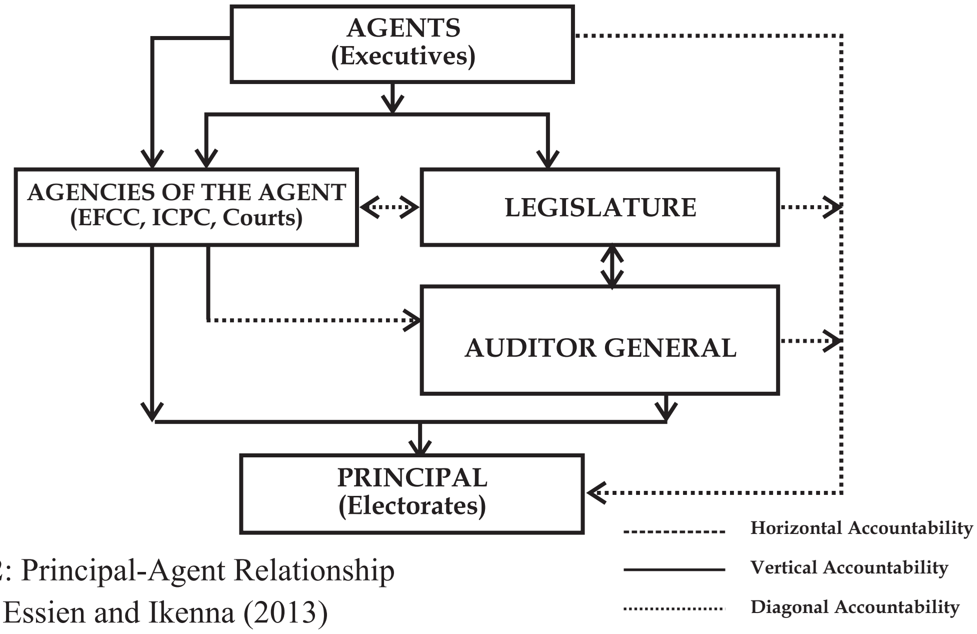

Figure 2: Principal-Agent Relationship
Source: Essien and Ikenna (2013)

METHODOLOGY AND MODEL SPECIFICATION

Given the structure of the Principal-Agent relationship of accountability and the model specification below, Logistic regression was used to examine the effect of the association between the dependent and independent variables and helps to provide the direction for accountability. Logistic regression applies maximum likelihood estimation after transforming the dependent into a logit variable (the natural log of the odds of the dependent occurring or not). In this way, logistic regression estimates the probability of a certain event occurring. Logistic regression calculates changes in the log odds of the dependent. The data collected and presented in Appendix A are analysed using Binary Logistic Regression (BLR) after meeting the minimum requirements of Kaiser-Meyer-Olkin (KMO) and Barlett's test of Sphericity (shown in appendix B)

Due to the categorical nature of the dependent variable, the use of OLS method lead to inefficient OLS parameter estimates due to heteroscedasticity of the OLS residuals (Gujarati 2004). Therefore, Logistic regression model was used to examine the effect of the association between the dependent and independent variables. In this analysis, Accountability increase is the dependent dichotomous variable predicted by the role of public institutions (Financial Control Institutions) as recommended by Brownlow, McMurray, and Cozens (2004, p. 337) and DeCoster and Claypool (2004, p. 43) to use Binary Logistic Regression Analysis (BLRA) when the dependent variable is dichotomous. BLRA is one of the second generation multivariate techniques that are increasingly being used to estimate causal models with multiple continuous independent constructs and categorical dependent construct . The equation of the model is given by:

$$\text{In } (ODDS) = [\frac{\dot{Y}}{1-\dot{Y}}] = a+bx$$

Where:

= *is the predicted probability of the event which is coded with 1 (significant increase in accountability) rather than with 0 for (insignificant increase in accountability) in the null hypothesis*

1- = is the predicted probability of the other decision,

x = is the combination of the predictor variable.

a = constant

b = slope of the coefficient

This method has the additional advantage that it makes no assumptions about multivariate normality in the data as other methods . Based on this, the binary logistic regression analysis was employed to predict the probability that the role of public Financial control Institutions (The Accountant General, EFCC and ICPC) effect on accountability in Nigeria. Hence, the functional form of the logistic regression model is stated as:

1- = is the predicted probability of the other decision,

x = is the combination of the predictor variable.

a=constant

b= slope of the coefficient

This method has the additional advantage that it makes no assumptions about multivariate normality in the data as other methods . Based on this, the binary logistic regression analysis was employed to predict the probability that the role of public Financial control Institutions (The Accountant General, EFCC and ICPC) effect on accountability in Nigeria. Hence, the functional form of the logistic regression model is stated as:

$$L_i = Ln\left(\frac{P_i}{1-P_i}\right) = \beta_1 + \beta_2 X_{2i} + \beta_3 X_{3i}$$

Where:

L is the logit.

P_i, the probability of Accountability

(1 - P_i), the probability of non-Accountability

Ln = log

$\mathbf{X_{1i}}$**=** Office of the Accountant General

$\mathbf{X_{2i}}$ = EFCC

$\mathbf{X_{3i}}$ = ICPC

Data cleaning was conducted in this study using Test for outliers. Outliers are extreme values as compared to the rest of the data. Outliers may be due to a data entry mistake, so it is tested to know if there were incorrectly entered data" The outliers indentified in this research were removed. While the result of the normality test shows that there were no missing values and none was found to be as out-of-range values. This indicated that the data were correctly entered.

Two approaches to normality test were adopted: first. Kolmogorov-Smirnov (K-S) and Shapiro-Wilk (S-W) and both indicated that data are non- normal (The results are shown in table 4.2), thereafter the diagrammatical Histogram confirmed the normality of the data (Appendix B6-B8). This is because the significance of the K-S and S-W tests may only indicate slight deviations from normality. The Q-Q plot was used to confirm the result of normality from the histogram.

Survey approach was adopted and applied in the process of gathering data. The study used questionnaire to collect data from a population of 7995 made up of the senior staff of the Federal Ministries of Finance and Budget and Planning, Accountant Generation of the federation, EFCC, ICPC, These participants were purposively chosen because we believe that they know about financial control and accountability structures and are directly or indirectly drivers of financial controls in Nigeria. Also, they are people who know the significance of public financial accountability.

The dimensions of the data are qualitative in nature and have been transformed into numerical nature using likert measurement scale with minimum value of 1 and maximum value of 5 justifying the need for the use of a parametric method of data analysis.

The total population for each financial control Institutions is tabulated in tables 1

Table 1
Composition of Population for Executives

S/N	Institutions	Size
1	Federal Ministry of finance	1,128
2	Accountant General's Offices	5,211
3	EFCC	834
4	ICPC	822
	Total	**7995**

Sources: Federal Ministry of Finance, 2016 Budget

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For the purpose of this research the stratified sampling technique was used in the process of selecting the samples and questionnaires were proportionately distributed based on the calculated sample. This study used the to determine the sample sizes. The formula is stated thus:

$$n = \frac{Ns^2}{(N-1)D + s^2}$$

Where
N = Population
s^2 = Population Variance

$$D = \frac{b^2}{2^2}$$

b^2 = the bound on the error of estimation

This gives rise to the following sample sizes as shown in table 2 below

Table 2
Summary of Sample Size Distribution

S/N	Institutions	Population Size	Sample size
1	Accountant General's Office	6,339	666
2	EFCC	834	270
3	ICPC	822	269
	GRAND TOTAL	**7995**	**1205**

Sources: Researchers' computation

This study conducted a content and construct validity check. Validity is the degree to which an instrument generates the data it is supposed to generate. The result of the content validity test are acceptable while construct exhibited range of results higher than 0.6 and lower than 0.3. Therefore, both the convergent and divergent validity construct have been satisfied.

As regards reliability, a measuring instrument is reliable if it provides consistent results. Reliable measuring instrument does contribute to validity, but a reliable instrument need not be a valid instrument.). The Cronbach's Alpha was computed using the stated formula given as:

$$\alpha = \frac{k}{k-1}\left[1 - \frac{\sum s_{ki}^2}{\sigma^2}\right] \quad \ldots (1)$$

where:
a = Cronbach's Alpha Coefficient
□= number of items in the questionnaire (1, 2, 3,…, N)
i = 1, 2, 3, 4, 5, ……. N
S^2 = sample variance
s^2 = the population variance
1 = constant

This study also included all the other reliability test such as Split-half, Guttman, Parallel, and Strict Parallel as a confirmation of the result of Cronbach alpha. . This is to tests the suitability and fitness of instrument of data presentation and analysis. **The result shows that the instrument is reliable based on the**

Cronbach alpha reliability test.

The researcher utilizes descriptive statistical tools of data presentation such as simple percentage tables, Factor analysis to assess the factorability of the data, namely (a) Kaiser-Meyer-Olkin (KMO) test which is utilized in testing the adequacy of samples. KMO must be greater than 0.5 to be adequate; and (b) Barlett's test of sphericity and the reduction of the data for the constructs used as the measure for the variables. Kaiser-Meyer-Olkin (KMO) and Barlett's test of Sphericity were conducted to test the Sphericity of the research instrument and adequacy of sample used. The resulting values from the KMO test of Sphericity conducted for each of the sets of the are 0.717 for Financial Control and accountability; 0.910, for Functional role of Accountant General and accountability; 0.634, for Functional role of Economic Financial Crime Commission and accountability; and 0.888, Functional role of the Independent corrupt practices and other offences commission (ICPC) and accountability. This implies that the sample size is adequate and the instrument is appropriate for further analyses. KMO must be greater than 0.5 to be adequate. Any value below 0.5 indicated that the sample is inadequate. Barlett's test of sphericity was used to check if there are relationships between the variables and to ascertain if the original correlation matrix is an identity matrix. Barlett's test of sphericity is used to conduct this test. It is expected that the P-value of the Barlett test of sphericity be highly significant (i.e. $P < 0.05$). The result of the P-values for each section is 0.0000. This shows that the R-Matrix is not an identity matrix and factor analysis is appropriate.

RESULTS AND DISCUSSION

This section presents the result of the analyses carried out and provides an in-depth discussion on the findings from the data analysed in the preceding sections and attempts to relate them to key theoretical foundations and findings from previous studies. The underlying objective is to establish a link between this research findings and the body of existing knowledge and to further provide an insight into new knowledge and opportunities that will be of interest to researchers, policy makers, academia, regulators, financial control institutions and the general public.

In this study three hypotheses are formulated and tested below using parametric analysis specifically Binary Logistic Regression with the aid of SPSS 22.0.

Decision Rule: Reject Ho if $P<0.05$
Accept Ho if $P >0.05$

Research hypothesis 1- Accountant General and Accountability

Three questions and responses from the questionnaire were used and computed via the logistics regression model. The variable (AG) which represents accountant general shows that there is a negative relationship between accountant general and accountability in Nigeria because the coefficient as computed in table 3 is negative of -0.020. This indicated that accountant general has a decreasing effect and is less likely to affect the level of accountability in Nigeria.

Given that the p-value 0.902 is greater than the significant level of 0.05 as shown in table 3, the null hypothesis which says that Accountant General's role has no significant effect on financial accountability in the Nigerian public sector is upheld rejecting the alternate hypothesis.

The main reason for this is due to the fact that the mean role of the Accountant General is custodian in nature not management of internal control and lack of implementation of contemporary accounting tools such as International Public Sector Accounting Standards (IPSAS) and adoption of accrual accounting. This indicates that the more the Accountant general manages the internal control the more likelihood of diverting from his constitutional mandate and the non-occurrence of significant increase in financial accountability in the Nigerian public sector.

Table 3

Accountant General- Logistic Regression Result

		B	S.E.	Wald	Df	P-value	Exp(B)
Step 1[a]	ACC_GEN	-.020	.161	.015	1	.902	.980
	Constant	-1.825	1.133	2.595	1	0.107	0.161

Sources: SPSS 22.0 computations based on data collected from questionnaires

This outcome is similar to the results of the study conducted by Maimako (2005), by using data from Plateau State public sector and found that the internal control is weak. Salawu and Agbeja (2007) also holds that the internal control systems in the state are very weak, audit procedures and accountability are as well ineffective due to political interference and inadequate skills of auditing staff. Similarly the findings of Okpala (2012) who holds that there is weak accountability in the Nigerian public sector and the level of accountability is unacceptable and concludes that this is due to weak accounting infrastructure, ineffective oversight bodies and the cogs in the wheel of legal framework. This is supported by David (2013) who found out that the current practice in the public sector put more emphasis on accounting for resources than being accountable. Furthermore Akinbuli (2013) concludes that accountability in Nigerian public sector is poor and the present procedures for accountability need critical review. These findings are also similar to the conclusion of Amini et al. (2015) where they hold that accrual accounting in the public sector is key to addressing internal control issues and accountability because it has a significant and positive impact on transparency of financial reporting. However, the findings of this study is inconsistent with the conclusion of Babatunde (2013) who reveals that there is significant correlation both in the perception of respondents that the internal control system in the Nigerian public sector affects financial accountability. Based on the findings therefore, it might be concluded that the weak internal control and accountability could also be attributable to lack of implementation of effective accounting models and standards such as IPSAS. The policy implication of this is that it has led to the failure of many government programmes and grossly hindered the economic prosperity of the electorates who have lost confidence in the executive and their policies as well as made it difficult for the general public in reaching meaningful conclusions and making important decisions based on the performance of government programmes.

Research hypothesis 2- EFCC and Accountability

The data in table 4 seeks to ascertain the role of Economic and Financial Crimes Commission (EFCC) on accountability in the public institutions in Nigeria. Three (3) questions and responses from the questionnaire are computed and analysed via the logistics regression model and gives the result in table 4

Table 4

EFCC- Logistic Regression Result

		B	S.E.	Wald	Df	P-value	Exp(B)
Step 1[a]	EF	-.009	.055	.029	1	.865	0.991
	Constant	-1.825	1.133	2.595	1	0.107	0.161

Sources: SPSS 22.0 computations based on data collected from questionnaires

The second variable which is the role of economic and financial crime commission (EFCC) showed that there is a negative relationship existing between EFCC and accountability in Nigeria. The result revealed that EFCC has a decreasing effect on the level of accountability in Nigeria because the coefficient in table 4.10 is negative value of -0.009.. However, the p-value of 0.991 is greater than the level of significance of 0.05. Therefore, the null hypothesis is accepted which states that EFCC have no significant effect on financial accountability in the Nigerian public sector and the alternate hypothesis is rejected which states that EFCC have a significant effect on financial accountability in the Nigerian public sector. The reason for the insignificant effect of EFCC's role on financial accountability could be due to their infancy in operation, lack of full autonomy which led to interference in their work by the executives. This also resulted in judicial delays in prosecution of cases on financial crimes. So, they are being use for political intimidation instead of actual fight against financial crimes.

This finding is similar with the results of study by Raimi et al. (2013) where it is hold that both agencies (in this case EFCC and ICPC) have been hindered by administrative and judicial bureaucracy from performing credibly well and discovered that their function have been duplicated. Similarly, Ibietan (2013) concludes that although there are internal and external mechanisms for achieving accountability in Nigeria but it appears they are ineffective. The findings is inconsistent with the results of the study conducted by Ibrahim and Okwoli (2012) where they conclude that enforcement of all financial regulations and civil service rules is necessary for public accountability to be achieved.

Therefore, the policy implication is that, the incessant cases of injunctions, endless adjournments and the constitutional immunity enjoyed by a sitting President or Governor has led to the increase in the abuse of office, ineffective role of the EFCC and financial misappropriations especially in the Nigerian public sector.

Research hypothesis 3- ICPC and Accountability

Three (3) questions and responses from the questionnaire were used and computed via the logistics regression model. This gives the result shown on table 5. The variable ICPC shows that there is a negative relationship between the roles of ICPC and financial accountability in the Nigerian public institution because the coefficient in table 5 is negative value of -0.663 which indicates less likelihood of the role of ICPC to significantly influence financial accountability in the Nigerian public sector.

Because the p-value of 0.000 in table 5 is less than the significant level of 0.05, the null hypothesis which says that the ICPC role has no significant effect on financial accountability in the Nigerian public sector is rejected and the alternate hypothesis is accepted which says that ICPC has significant effect on financial accountability.

Table 5
ICPC Logistic Regression Result

		B	S.E.	Wald	Df	P-value	Exp(B)
Step 1[a]	IC	-0.663	0.199	11.062	1	.001	.515
	Constant	-1.825	1.133	2.595	1	0.107	0.161

Sources: SPSS 22.0 computations based on data collected from questionnaires

The alternative hypothesis which says that ICPC role has a significant effect on financial accountability in the Nigerian public sector is upheld concluding that there is significant effect of ICPC's role on financial accountability in the Nigerian public sector. This is due to long experience of the agency in fighting corrupt practices which led to it (ICPC) minimising the executive involvements.

This result is similar to the findings of Ibrahim and Okwoli (2012) where they conclude that enforcement of all financial regulations and civil service rules is necessary for public accountability to be achieved. However, this findings is inconsistent with the results of the study conducted by Raimi *et al.* (2013) where they hold that both agencies (in this case EFCC and ICPC) have been hindered by administrative and judicial bureaucracy from performing credibly well and discovered that their function have been duplicated. Similarly Ibietan (2013) holds that corruption heighten wherever systems for ensuring effective accountability are weak and concludes that although there are internal and external mechanism for achieving accountability in Nigeria but it appears they are ineffective. The implication and significance of the role of ICPC is emphasised because of the increasing need to minimise corruption and improve financial accountability as well as the relation between the agency and accountability in the Nigerian public sector.

CONCLUSION AND RECOMMENDATION

The study examines the role of the executive (Accountant General of the Federation, Economic and Financial Crimes Commission and Independent Corrupt and other related Practices Commission) on Financial Accountability in Nigeria. Relevant literature were reviewed on the basis of the concepts, theories and empirical studies. The study used survey design to gather data a research questionnaire. The collected data were analyzed using Binary Logistic Regression (BLR) with the aid of Statistical Package for Social Sciences (SPSS) version 22.0.

From the analysis, the study revealed that Accountant General of the Federation, the Economic and Financial Crime Commission (EFCC) have insignificant effects on financial accountability in the Nigerian public sector, with only the Independent Corrupt and other related Practices Commission (ICPC) showing significant effects. In conclusion, the role of the executive has no significant effects on financial accountability in the public sector. On this basis, the following recommendations are made:

1. Currently the Accountant General of the Federation establishes the internal audit, posts all accounting and audit staff to each Ministry, Departments and Agencies (MDAs), manages the finances of the government and prepares the financial statements. These need to be improved by separating the Accountant General's role of internal control from his function of funds custody. This could be done by establishing an independent internal audit unit in each ministry, departments and agencies (MDAs). Appointment and transfer of internal audit staff should be handled separately an independent internal control body or office of the Auditor General for the Federation. This will reduce compromised functions by the office of the Accountant General of the federation, strengthen the Auditor

General's role of external audit and improve transparency and financial accountability in the Nigerian public sector.

2. The Economic and Financial Crime Commission (EFCC) is reporting to the President through the Attorney General of the Federation. The Chairman of the Commission is currently an Assistant Commissioner of Police appointed by the President subject to confirmation by the legislature. Unlike the judiciary and ICPC, EFCC does not have separate first line charge on the Consolidated Revenue Fund (CRF). To strengthen the commission full autonomy should be given to it. To achieve this, the Commission should be financially and administratively independent of the executive by separately having their finances charged directly to the Consolidated Revenue Fund (CRF). The agency should also not be headed by a Police Officer who is already in service at a Junior Rank (Assistant Commissioner of Police). The commission should be headed by a retired senior officer who is experienced in Finance and/ or security or law or a serving Deputy Inspector General of Police (DIG). This can be achieved by having both function assigned with a level of authority. Concerned citizens should continue to support the agency by reporting cases to it instead of being tele guided by the executive arm of government.

3. The Independent Corrupt Practices and other related offences Commission (ICPC) should also be financially and administratively independent. The ICPC is fighting both financial crimes and corrupt practices while the EFCC is fighting financial, economic and related crimes. These functions are overlapped. The laws establishing the two Anti-Graft Agencies should be reviewed to look at areas of this duplication of functions and realign their respective responsibilities if the two are really needed. This will make the agencies more professional and reduce cost of governance or if their functions cannot be clearly separated they should be merged into one and be called Economic and Financial Crime Agency (EFCA) or National Anti-Graft Agency (NAGA).

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