

## ACCOUNTABILITY AND EFFECTIVE MANAGEMENT OF THE PUBLIC SECTOR A PANACEA FOR NIGERIA'S SLOW ECONOMIC GROWTH AND DEVELOPMENT

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### Abstract

The modest intention of this paper is to examine several government policies aimed at the inability of public officers to render proper accountability in office, determine environmental factors that militate against accountability, and postulate strategies for prudent financial management and propriety among officers. Pursuit of these objectives will necessitates relevant discussions of accountability and anticorruption, as mechanism for controlling waste, property values and efficiency in the management of public of fund.

*Keywords: Accountability, Management, Public Sector, Economic Growth and Development*

### Background to the Study

At the onset of the oil boom in the 1970's many were convince that the era of scarcity has given way to abundant resources. A major problem was how to plan for the societies to be confronted with the vast increases in material wealth and leisure.

The national priorities shifted rapidly as Nigerians embrace the increased material wealth with poor planning and abundant waste. The cost of running the government enlarged bureaucracy and social program increased tremendously as money realized from the oil boom was squandered with impurity. Inflation, affluence and ostentation life- style became the habits of Nigerians. The Nigerian society became filled with stories of wrong practices such as ghost workers on the payroll of Ministries, Extra-ministerial departments and parastatals, fraud embezzlement and setting ablaze of offices, sensitive documents and corruption are found everywhere. Much more substantial or huge sums are lost in undetected frauds or those that are for one reason or the other hushed up.

A decade later, in the 1980's the fall in oil prices presented a big blow on the Nigerian Economy. There existed structurally weak control mechanism, which creates a variety of loopholes that have tended to facilitate 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. The financial plight of the nations' book on crises, inflation, lack of liquidity and unfavorable balance of payment forced the government to introduce several economic survival package such as: the economic stabilization and

reconstruction policy by the Shagari administration and numerous reforms and commissions set up to bring spending sanity on the populace to a lower level for improvement of the situation in the near future. For these reasons accountability or the demand for public officers to give account of public resources, be it funds, properties, public statement, personal behaviors, actions and in-actions and performance will continue to be of great concern to government policy makers. Good governance is essential part of a framework for economic and financial management which includes macroeconomic stability, commitment to social and economic equity, and the promotion of efficient institution through structural reforms such as trade liberalization and domestic deregulation. Poor governance is as a result of incompetence, ignorance, pursuit of economically inefficient ideologies or misguided economic models which is often linked to corruption.

As the public continues to feel an increasing painful economic pinch, the management practices of public officers will be under great scrutiny. If government and public officers cannot account for the way they use resources, then there will be a complete loss of confidence and trust on program, necessary resulting to general apathy and discontent among the populace and even a breakdown of law and order. Thus, the inherent problem, facing the government is to device ways and means of making public officers accountable to the taxpayers for the scarce resources under their care and their actions while discharging their duties. In essence, accountability in public administration refers to efficient management of resources for the general welfare of the citizens by government and its agencies.

In the past, cases of embezzlement involving millions of naira have been uncovered in various ministries in the local, state and federal government which the attitude of public officers and government towards the offence has been lukewarm. This in effect encourages more embezzlement, as punishment methods on offending public officers are lesser than the offence committed. However, the issue of accountability in Nigeria is a fundamental problem because of the high level of corruption in all levels of government in the country.

#### Research Problem

In Nigeria today, accountability has become of great concern to both the government and the taxpayers. Many factors militate against accountability and public finance management in our nation. These factors are instruments of mis-management of public funds, instability of tenure officers, hereditary influences, administrative loyalty, eye service syndrome and institution inefficiency.

The continuous poor accounting conduct in our public sector is contributory to the under development of both local and the national as a whole. The extravagant attitude exhibited by public officers who have amassed public funds and the socio-economic effects of their acts have been a subject of national concern in recent time. Thus the inherent problem facing the government is how to device ways and means to making public officers accountable.

#### Materials and Methods

##### Study Design

The study used ex-post research design and research survey design as it involves collection of data responding to the research questions that highlight on public sector accountability and financial management.

##### Study Area

The Kaduna South Local Government of Kaduna State, as one of the pioneer leading local government in Kaduna State, it was carved out of the former metropolitan Kaduna local government over twenty-four years. The local government came into existence in 1991, September 23rd precisely. It's bordered by Chikun, Kaduna North and Igabi local government areas on the south, east and north-west respectively. It is situated at Makera,

easily accessible by road, rail line and even air when coming from Kaduna international airport via Mando area. The local government is within the Zazzau emirate which formerly consisted of Tudun Wada and Makera districts, but recently three and two additional districts have been created from the former districts.

However, Kaduna South local government comprise of major ethnic groups that live and do business within, include Hausa, Fulani, Jaba, Bajju, Gbagyi Ninzom, Kataf and other ethnic groups. There are also Yoruba, Igbo, Igala, Kanuri, Nupe and many other tribal groups of Nigeria in general.

The people of Kaduna South local government engage mostly in trade and commerce as a result of its metropolitan and urbanized nature. There are also teaming population of public and private company workers as well as artisans. Many engage too in agriculture and other vocations. Also most of the industrial zone of Kaduna capital city is located in Kakuri area of the local government and it's rightly referred to as 'the heart beat of Kaduna State.' There are designated markets at strategic locations in this local government area, "kasuwan barci market, fruits and grains market at railway station, panteka multi-purpose market, kasuwan Monday (a weekly market) and yam or television garage market".

#### The Concept of Accountability and The Nigerian Societal Ethics and Values

Accountability is all about being answerable to those who have invested their trust, faith and resources to you. Adegbite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and, or plans. It means doing things transparently in line with due process and the provision of feedback. Johnson (2004) says that public accountability and financial management is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and carrying out policy should be obliged to give an explanation of their actions to their electorate. According to Coker (2010), the various approaches to accountability based on the language of account can be grouped into:

- 1 Process based accountability: this approach measures compliance with pre-set standards and formally defined outcomes. This includes fiscal and managerial accountability with reliance on the use of accounting methodologies.
- 2 Performance based accountability: this approach measures performance against broad objectives. This measure may be qualitative and the criteria against such performance are measured less precisely. Adegbite (2010) also noted that there are three pillars of accountability, which UNDP tagged ATI (Accountability, Transparency, Integrity). Accountability is segmented into:
  - i. Financial accountability: the obligation of anyone handling resources, public office or any other position of trust, is to report on the intended and actual use of the resources or of the designated office.
  - ii. Administrative accountability: this type of accountability involves a sound system of internal control, which complements and ensures proper checks and balances supplied by constitutional government and an engaged citizenry. These include ethical codes, criminal penalties and administrative reviews.
  - iii. Political accountability: this type of accountability fundamentally begins with free, fair and transparent elections. Through periodic elections and control structure, elected and appointed officials are held accountable for their actions while holding public office.
  - iv. Social accountability: this is a demand driven approach that relies on civic engagement and involves ordinary citizens and groups exacting greater accountability for public actions and outcomes.

In Nigeria today, accountability has become of great concern to both the government and the taxpayers. Accountability to public administrators refers to prudence in financial,

material management of scarce resources. It connotes the idea of doing more with little and being able to account for every aspect of the resources involved in the process. Serious consideration is being given to the need to be more accountable for the often vast amounts of investment in resources at the command of governments, which exercise administrative and political authority over the actions and affairs of political units of people. Government spending is a very big business and the public demands to know whether the huge outlays of money are being spent wisely for public interests. Accountability is a value for political system. It is also important for government in providing means of understanding how a program may fail and finding ways that can make programs perform better.

To Max Weber, accountability entails “mental revolution” of the workers so as to embrace every fact of the efficiency theory. Thus, accountability involves a process by which a public officer can be able to give account of his performance through a process model of input-process-output.

Accountability refers to a situation where; “a public officer takes charge of the property belonging to the public. This implies that there is a contractual agreement either by verbal or written or simply understood that a public officer must give an account of his actions in regard to the property to the owner (the public, government or his representatives).

If anything has bothered careful observers in recent times, it is the manner in which public finances and properties are wasted with impunity either by embezzlement, arson, accidents, mismanagement or inefficient application one can stop for a moment to wonder whether the abandoned machineries, equipments cars etc, that are found littered all around our government houses and the government ministries belong to one person, would not the person immediately repair them and put them back into use? The view expressed by Ejiofor in his writing is similar to the above he stated thus, “that smart messenger, clerk, administrator, executive, minister, commissioner, governor and even head of state were found guilty over alleged crime and maneuver of public fund, material and resources”. Likewise Ugwu, in his own contribution said that civil service is notable for waste and inefficiency which can be attributed to bureaucratic straight adherence to routine and procedures”.

According to Ejiofor P.N.O. (1984), accountability to a large extent involves societal ethics and values, which have inexplicable influence in the lives of the people especially on their cognitive, perpetual domain, and institutional process.

Nigerians, specifically Kaduna south local government over the three decades have embraced “get rich quick” syndrome. This societal attitudes and values have negatively influenced bureaucratic behaviors and negate established moral and ethical standards. The ideologies which set acceptable standards for bureaucrats in the past have put under pressure on bureaucratic and thereby resulting in bureaucratic cognitive dissonance for the public officer.

Bureaucratic cognitive dissonance occurs when a public officer is torn between the acceptable standards demanded by the modern managements and the societal dysfunction, which militates against economic development as the officer takes advantage of his position.

It is not over exaggeration to state that financial misappropriation and embezzlement of public funds have been regarded as virtues rather than a bad vice in our society. Panels of inquiries into the activities of the various public sectors present a damaging frustrating image of public officers and public funds, which could have efficiently been utilized in development programs disappear from well seated officers becomes mysterious but acceptable by the society.

There is every reason to argue on the majority of the frauds recorded in our public sector is

stage-managed and is just a replica of the societal values. The societal ethics became more apparent in Governments attitude to dispense justice as at when due. Devices being used to entrench negative accounting ethics in our public sector differ in style and vary in scope, but they are explicable in our societal values and ethics. The factors and forces that militate against accountability and public sector finance management in Nigeria as a whole include; ethnicity and tribalism, corruption, religious dichotomy and military culture.

#### Public Financial Management in Nigeria

Public financial management is concerned with the planning, organizing, procurement and utilization of government financial resources as well as the formulation of appropriate policies in order to achieve the aspirations of members of that society. Premchand (1999) sees public financial management as the link between the community's aspiration with resources and the present with future. It lies at the very heart of the operations and fiscal policy of government. The stages of public financial management include:

**Policy Formulation:** this is one of the most important stages in public financial management structure. The transformation of society's aspiration into feasible policies with well recognized financial implication is at the heart of financial management. Issues not addressed during policy formulation tend to grow in magnitude during implementation and may frequently contribute to major reversal in the pursuit of policies or major slippages that may lead to contrary results. It entails a clearly defined structured and articulated system that moves to promote cost consciousness in the use of resources. The government needs to have an estimate of revenue and expenditure to achieve the policy objective of government.

**Budget Formulation:** the budget formulation is the step that involves the allocation of resources before the submission to the legislature for review and final approval. According to Appah (2009), in Nigeria the budget formulation involves the articulation of the fiscal, monetary, political, economic, social and welfare objectives of the government by the president, based on these (i) the department issues policies and guidelines which form the basis of circulars to Ministries/Departments requesting for inputs and their needs for the ensuring fiscal periods; (ii) accounting officers of responsibility units are required to obtain and collate the needs of their units; and accounting officers of ministries, in this case the Permanent Secretaries, are required to collate these proposals which would be defended by unit heads before the supervising minister.

**Budget Structures:** according to Anyanwu (1997), budget structure addresses the question of how the budget is or should be composed. In Nigeria, budgets have revenues and expenditure sides. According to Prenchard (1999), many governments have yet to put in place cash management systems, which would pave way for coordinated domestic management. The practice of limiting outlays to collected revenues has exacerbated this problem. He further argued that there is a massive underfunding of programs and projects provided for in the budget.

**Payments System:** this involves the operational procedures for receiving monies for the public and for making payments to them. In Nigeria, government makes payments using a variety of procedures. These include book adjustments, issue of cheques, and payment authorities and electronic payment system.

**Government Accounting and Financial Reporting:** government accounting and financial management reporting is a very important component of the public sector financial management process in Nigeria. As Adams (2001) noted that government accounting entails the recording, communicating, summarizing, analyzing and interpreting financial statement in aggregate and in details. In the same vein, Prenchard (1999) argues that government accounts have the dual purpose of meeting internal management requirements while providing the public with a window on government operations.

Government financial reports should be prepared with the objective in mind of providing full disclosure on a timely basis of all material facts relating to government financial position and operations. Financial reports on their own do not mean accountability but they are an indispensable part of accountability.

**Audit:** one of the fundamental aspects of public sector financial management in Nigeria is the issue of audit of government financial reports. Audit is a process carried out by suitable qualified Auditors during the accounting records and financial statements of enterprises are subjected to examination by the independent Auditors with the main purpose of expressing an opinion in accordance with the terms of appointment. The high level of corruption in the public sector of Nigeria is basically as a result of the failure of auditing. One fundamental failure of audit is the absence of value for money in the Nigeria public sector.

**Legislative Control:** in Nigeria this is expected to perform this very important task of controlling and regulating the revenue and expenditure estimates in any fiscal year. It is the responsibility of members of the legislative group to ensure that the budget estimates are properly scrutinized to ensure accuracy, effectiveness and efficiency of government revenue and expenditure.

#### Methods of Enforcing Accountability and Financial Management in Nigeria

1. Legislatures to champion the cause of accountability: Nigeria and other developing countries have the constitutional responsibility to ensure that the executive are accountable to the people for the management of public funds. But the reverse is the case, where the legislators are part and parcel of the collapse of the system. However, for accountability to be achieved in Nigeria, legislators in all level of government must ensure that appropriate laws and over-sight functions are properly performed by them.
2. Re-orientation of Value System: one fundamental problem in Nigeria is the failure of the value system. This failure has resulted to high level of corruption and lack of accountability by public officers. Corruption tendencies pervade the strata of the Nigerian society so much that the youths who are suppose to be leaders of tomorrow are neck deep in examination malpractice, advanced fraud and internet fraud. Re-introduction of civic and ethic into the curricular of the educational system would help strengthen the nation's value system while a national orientation for the rebirth of our value system should be urgently initiated.
3. Management Accountability Framework: accountability law is only a part of the accountability process. A proper accountability framework would require that the government should put in place guidelines for preparing and approving work plan, method of monitoring plans, reporting performance, accumulation of portfolio of evidence on performance reporting, system of validation and oversight of performance reports, establishing and resourcing public accountability institutions, training public managers and guidelines for dealing with political institutions by public managers.
4. Protection of Whistleblowers: one fundamental way of achieving optimum accountability in Nigeria is the protection of the whistle blowers. An effective framework of accountability requires that those who blow the whistle should be protected against any reprisal. The government in Nigeria should establish appropriate laws to protect the whistle blowers.
5. Creating an Environment of Accountability: an effective framework of accountability rest beside formal structure, on a proper environment. It requires such things as existence of proper code of conduct, training in ethics, appearance of equal treatment by senior managers towards all employees, and unforgiving accountability of senior officers. It also means that the oversight bodies should adopt a reasonable attitude toward public managers.
6. Adoption of International Public Sector Accounting Standards: the success of accountability in the public sector accounting standards. Public sector

- organizations in Nigeria use the cash basis of accounting. It is very necessary that Ministries, Departments, and Agencies should begin to use the accrual basis of accounting. A complete accrual basis of accounting would make public managers accountable for recording and safeguarding of public accounting assets, managing public cash flows and disclosing and discharging public liabilities.
7. Public Performance Reporting: public managers are in a business that affects virtually every aspect of a person's life. People therefore have a right to know how the public managers are doing their business. The legislators need to take a lead in this regard and enact necessary laws making it obligatory for all public entities to report on their performance. Public reporting on performance department or program should be made mandatory.
  8. Determination of the cost of doing government business: one major problem affecting the growth of public expenditure and corruption in Nigeria is the high cost of doing government business. A large number of costs in the form of use of existing assets and facilities are not recorded in the year the asset is used. The government following cash basis accounting does not have a system of charging depreciation to the government assets and allocating them to various programs and projects. Thus the true cost of doing government business remains hidden. A proper accountability framework would require that a detailed cost accounting system be introduced in government.
  9. The establishment of benchmark efficiency: a very important problem facing public sector managers in Nigeria is the clear absence of performance benchmark. Public performance reporting requires that benchmark efficiency be devised for all Ministries, departments and agencies. This should be done in consultation with the MDG's themselves and should remain open for periodic review and revisions.
  10. Strengthening the Public Accounts Committee: public accounts committee play a very vital role in accountability of public officers in Nigeria. Public accounts committee should be strengthened with a system of familiarizing the members with the audit scope, approach and methods through workshops and power to take action if their recommendations are not implemented.
  11. Change in the Structure of Government Accounting and Auditing: government accounting system in Nigeria is grossly deficient. Financial reports are outdated and unreliable at all levels of government. Little attention is paid to financial accountability in public service. Achua (2009), posit that there is an urgent need to protect the commonwealth from poor performance and fraud and to protect individuals from lawlessness, arbitrary and capricious actions by the state's surrogate administrators. Therefore, there is an urgent need to restructure the public sector accounting system taking into consideration the frailties and flaws of government accounting in Nigeria. A rapid development and changes that have taken place in the nation's public sector, also it is urgently necessary that a comprehensive revision of the entire audit laws of the country with a view to aligning them with current realities and demands of globalization.
  12. Purge of public service revealed the following methods:

#### Internal Method

The purge of public administration service carried out in 1975/1976 by General Murtala Mohammed regime and 1984/1985 by General Buhari/Idiagbon regime showed that the internal methods that are expected to help keep civil servant accountable to the public proved most ineffective. For example, the ethical standards of behavior spelt out in the civil service rule were never respected. Furthermore, the hierarchical structure of the service which among other things was intended to ensure effective leadership and maintain discipline did not achieve the objectives. Above all, the financial memoranda instructions and circular, which should ensure regularity in financial practice, were consistency ignored, with the result that the financial management assumed great proportions.

Executive control; in theory a civilian political expected to attach great importance to accountability than military policy ones. Contrary to what this theory suggests, existing

studies of the Nigerian experience under both the parliamentary and presidential system of government show that civilian political executive paid little attention to the informant of accountability in governmental administration.

Legislature control; one area where the enforcement of accountability under civilian rule is superior to what happens under military rule is in respect of legislative control. The established practice in Nigerian to date is that after a successful coup d'état parliament is suspended, and the supreme military ruling body currently christened, Armed Force Ruling Council (AFRC), combine both executive and legislative power. Therefore event at its weakest legislative control under civilian government is superior to the almost zero score under the military rule it is perhaps the recognition of the usefulness of some aspect of legislative control that has led successive military leaders to create public account committee, which are normally committees of parliament. In the absence of parliament to ensure the proper and effective functioning of the Public Accountability Committees (PACS).

Judiciary control: successive military leadership that assumed power has been in the habit of counting a commitment to the rule of law by way of an independent judiciary. In practice, however, they have ignored the independence of the judiciary party because of the unprofessional conduct of some members of the judiciary itself, (the later phenomenon has occurred under both civilian and military government). The key reference regarding how military arbitrariness has fundamentally undermined judicial independence in Nigerian is Decree No 28 of 1970, called the Federal Military Government (supremacy and enforcement of power) Decree 1970.

According to this decree, the provisions of the military decree were superior to those in the country's constitution. It is interesting that both the letter and spirit of the 1970 decree have been maintained by the successive military leaders. Given this backdrop, it is not surprising that the idea of citizens obtaining redress for errors of omission and commission in Nigeria. The available judicial remedies, inherited through the adoption of the British common law system, have been maintain by both the civilian and military government order of mandamus, order of prohibition, order of certiorari, habeas corpus, information, declaratory judgment and the doctrine of ultra virus and national justice.

With regards to the "revolutionary" doctrine that military decree are superior to constitutional provision (in reality of euphemism for military arbitrariness). Different group of citizens have been deprived of the right to seek redress in law courts against administrative injustice and the judiciary have been prevented from acting as a check in the military exercise of power.

Indeed, Buhari's purge of the judiciary in 1984/85 was an erosion of the judiciary, for it lost its respect as an instrument for providing the citizens with legal protection.

Factors that Militate against Accountability in the Public Sector of Kaduna State  
The extravagant attitude exhibited by public officers who have public funds and the socio-economic effects of their acts have been a subject of national concern in recent time. On the other hand, the attitude of our law enforcement agencies in giving out appropriate punishment to the culprits has continued to attract public criticism. It therefore, becomes imperative that we should discuss the major elements that have sustained the mismanagement of public funds in Nigeria. We are vehement in an argument that the choice is poor counting ethics in our public sector is contributory to the under development. As Druker (1979) posited in his famous work "there are no underdeveloped economics, there are under-managed economics". It then follows from the above analysis that under developed variable of our economy is a multiplication function of corruption, greed and inefficiency in a mathematical expression: the equation will stand as follows:

$Ur = f(c * g * i)$  Where Ur = under developed variables, C = Corruption, G = Greed, I = Inefficiency

We shall therefore, look at the institutional, socio-economic, political and cultural factors that are instrumental to the mismanagement of public funds and thus negate national development efforts. These factors are:

1. Instability of tenure of officers: The public sector economy of Nigeria has suffered serious instability of tenure of public officers. Every new administration, be it military or civilian, always begin by dissolving the boards of all prostates and government owned companies and appointing new members to replace them.
2. Genitival factors or hereditary influences: The number of frauds we record in our public sector economy originated primarily from the personality type of individual. Some human beings are corrupt to the bone marrow. This view was also observed and aptly described by Ejiofor in the following words,

“No rule no matter how intricate cannot be thwarted....

“No rule no matter how intricate cannot be divested.....

“No law no matter how well it is draped cannot be circumvented

“No tradition no matter how Harry or old cannot be broken

“No program no matter how grand cannot be ground and no organization no matter how viable cannot be run down .....

The Government is not composed of people with perfect wisdom who can pick the best of men and women for the various officers in the public sector. The resultant effect is that majority of our public sector officers are mare people who must behave in the way they have been destined and conditioned during the early socialization process.

Administrative loyalty and eye service syndrome: One of the characteristics of the public sector of Nigeria is the eye service syndrome. Public financial officers have often negated the methods of their profession in an attempt to serve their boss loyally.

#### The Professional Ethics of Public Financial Management

A number of public financial ethics must support the need for adequate accountability in the management of public funds. These affirmative ethical principles include:

1. Independence integrity and objectivity: This principle state s that any officer placed in the position to oversee public finance should maintain his integrity and Objectivity. That is to say, he should possess the quality of being honest and morally upright and free himself or herself from personal prejudice, and when engaged in the practice of public accounting be independent of those he is serving.
2. Include all proper transaction: Every transaction must have its monetary figures or values on record. Hence, the need to include all the transaction that is proper from the view point of generally accepted accounting principles, in figures. An example is, to record all sales and deposits all receipts. Also the cost balance should be shown to make things look better for those you are serving that is the public. The transactions must be vouched to ensure that there is sufficient evidence available to show its nature, reality and legality. Thus given a proper and adequate account of the transactions.
3. Competence and technical standards: Accountability concept demands that public officers should possess and then observe the professions technical standards and strive continually to improve his competence and the quality of his services. Moreover, since unpublished technical standards can never cover the whole field of accountancy, public officer must be broadly informed.
4. The last ethics of public financial management dictates that officers who manage public funds should conduct themselves in such a manner as to enhance the statue of the profession and command respect of the public. The view is that accounting is a profession with a set of ethics and codes of conduct.

It is therefore a duty bond on officers not to dent the image of the profession by any act of instigation or impaired behavior. Rationality and openness in the recording and use of accounting information should be the cardinal rule.

#### Results/Discussion

The population for this study is 1620 which constitute all the staff members in the local government. While the sample size was 500, however, only 377 respondents' questionnaires were returned out of which 77 were regarded as invalid due to either multiple choice of answer, or inconsistency in response, thus reducing the number of questionnaire to 300.

The researcher used mean statistic method in analyzing the information obtained and data generated for this study from the Bulletin were also analyzed using ordinary least square (multiple regressions). Excel software also helped to transform variables into a format suitable for analysis, after which the econometric view (Eview) was utilized for data analysis. This will enable each variable to be analyzed independently so as to get actual facts.

Accountability is a very important process in any economy, geared by adequate and reliable information. 30% of the respondents responded positive to the question on effective record keeping and accounting information maintained in the local government. 10% were negative about this while 20% were undecided. In the words of Nwoko, 1988, "accountability ensures that errors and fraud are thrown open as soon as possible with proper accounting information". All forms of fraud committed can more be readily be exposed, by accounting procedures and activities if a timely accounting information system and proper accountability practice is installed in the business of the local government area.

34% responded in affirmation that the local government adhere strictly to management policies, rules, procedures and guidelines, 40% responded negative while 26% were undecided. This is more so because the accounting function is part of the management responsibilities. When properly designed and implemented, accountability is ensured and which in return brings about economy growth and development.

18% of the respondents responded negative to proper auditing of the local government. 32% responded positive while 60% were undecided. Audit function commences through the means of accounting function, in other words, without accounting functions being carried out the audit function cannot commence because it is the accounts (that is, financial statements) prepared that is being re-examined and reported on by the auditor.

55% of the respondents affirmed that costing usually takes place in the local government area, 26% responded negative while 19% were undecided. Cost accounting basically consists of management and financial accounting management system which takes care of the day to day management information need of any business. It makes use of business events in the past as well as helps to provide information on which to take "on the spot" decisions. It also helps in planning and projecting operations in the future in the form of budgeting and profit planning or revenue planning. 30% of the respondents advocated that stringent punishment (to include imprisonment) should be met on any officer guilty of fraudulent practices, misappropriation of public funds and corruption by a trial court. 20% suggested summary dismissal, 20% supported a pay back, while 20% supported both imprisonment and payment of fine by corrupt officers.

#### Conclusion/Recommendation

This study posits that no meaningful development can take place in any nation without disciplined public officers who can be accountable for their actions, behaviors and for the resources under their care both while in the office and long after they have left the office.

An endeavor has been made in this study on accountability issues as a pre-condition or determinant factor in the growth and development of a nation state such as Nigeria, while pertinent factors militating against accountability and financial management circled round corruption were discussed. A nation's development and growth potentials are measured by the ability of its public officer's level of accountability. Kaduna South local government was chosen due to its grassroots level of government to the people. Government at this level and all levels is often characterized by miss-management, inefficient and ineffective use of scarce resources and frequent reported cases of large scale impropriety, malpractices and fraud.

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