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NIGERIAN PUBLIC FINANCIAL MANAGEMENT REFORMS: CHALLENGES IN THE APPLICATION

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Abstract

Corruption has been one of the major cankerworms that have eaten deep into the human fabric especially in developing countries. This has become a threat to socio-political and economic development. It is a phenomenon plaguing both public and private sectors of an economy and it is not limited to a particular race, country or region. It is present in every economy and every nation. Moreover, the level and degree of occurrence differs base on the country. Corruption is considered by the World Bank Group as a major bottleneck to its twin goals of eradicating extreme poverty by 2030 and boosting shared prosperity for the poorest 40 percent of people in developing nations. From 1999 to date, various public financial management reforms have been introduced such as Integrated Personnel Payroll System, (IPPS), Government Integrated Financial Management Information System (GIFMIS), Treasury Single Account, Whistle Blowing Policy and host of others. Though there is reduction in corruption rate from 1999 to date, Nigeria is ranked 146 corrupt nation out of 180 countries, unlike 1999 where Nigeria was ranked as the most corrupt country in the world, according to 2001 and 2019 Corruption perceptions index reported by transparency International. This calls for the re-evaluation of the public financial management reforms. There is still more work to be done to reduce corruption to a barest level. That is why the study looks at the various public financial management reforms that have been introduced by the Nigeria Government in curbing corruption in the civil service. Data were collected from secondary sources especially published reports, data were presented inform of tables and percentages. Notwithstanding, the various reforms adopted and introduced by the Nigerian Government in Public financial management system has not curbed the menace of corruption. The challenge is not the reforms but the operators of the reforms. These Public Financial management reforms are beautiful and good policies but the attitudes of the operators call for concern because most of these public financial management reforms have been successful in some other developing countries. In addition to the Public financial reforms, there is need for moral transformation and attitudinal reform to reduce the menace of corruption in impeding development in the country.

Keywords: Public Financial management, Financial Reforms, IPPS, GIFMIS, TSA, and Whistle blowing policy

Introduction

Corruption has been one of the major cankerworms that have eaten deep into human fabric especially in developing countries that has become a threat to socio-political and economic development. It is a phenomenon plaguing both public and private sectors of an economy and it is not limited to a particular country or region. It is present in every

economy and every nation. Moreover, the level and degree of occurrence differs base on the country. In Nigeria for example, cases of corruption are prevalent and its occurrence is with impunity, this is because “it has indeed become a society-induced activity in the sense that, it now enjoys popular support from the people, invariably, corruption has been democratized” (Tolu & Ogunro, 2012). This may be, consequently of the sanction for

corrupt practices is servile. Corruption has been a paramount factor that has been alleged to slow down the implementation of government policies and has also been said to lead to slow infrastructural development due to diversion of fund by public officers to personal pocket. This probably can be said to be the reason the current administration of President Muhammadu Buhari is focused on corruption reduction especially in the public sector (Enofe, Afiangbe, & Agha, 2017).

A number of measures have been introduced both by the previous administrations and the present administration of President Mohammadu Buhari in order to reduce this plague called corruption to pave way for proper and desired development in Nigeria. These measures according to Mohammed (2013) include public service reform (monetization to reduce waste and reduction of over-bloated personnel, reform of public procurement); establishment of anti-corruption enforcement agencies (such as the Economic and Financial Crime Commission (EFCC), Independent Corruption and other Practices Commission (ICPC)), and various public financial reforms which include, Government Integrated Management Information System (GIFMIS), Integrated Personnel Payroll System (IPPS), Treasury Single Account (TSA) and among others.

Corruption is considered by the World Bank Group as major bottlenecks to its twin goals of eradicating extreme poverty by 2030 and boosting shared prosperity for the poorest 40 percent of people in developing nations. More so, reducing corruption is at the heart of the Sustainable Development Goals and achieving the ambitious targets set

for Financing for Development. Corruption has a disproportionate impact on the poor and most vulnerable, increasing costs and reducing access to socioeconomic services.

Despite all these public financial management reforms introduced by the previous and current Government Nigeria is still ranked 146 corrupt nation out of 180 countries, according to the 2019 Corruption perceptions index reported by transparency International. This calls for the re-evaluation of the public financial management reforms. That is why the study looks at the various public financial management reforms that have been introduced by the Nigeria Government in curbing corruption in the civil service.

Literature Review

Concept of Corruption

The term corruption is a phenomenon that seems to have come to stay. Etymologically, Waziri (2010) explained that the word “corruption” comes from the Greek word “corruptus” meaning an aberration or we may say a misnomer. It has been defined by different scholars while others describe it using different terminologies. Dada (2014) claimed that “corruption is a concept that is difficult to define because of its multi-dimensional and multi-disciplinary nature. One definition is therefore not sufficient to appropriately describe the concept.” According to McShane and Nilsson (2010) corruption “is when a holder of public office motivated by private gain gives preferential treatment that is not officially approved.” Closely related to McShane and Nilson (2010) definition is that of Dong (2011) who explained that “public sector corruption means misuse of public office for

private benefits.” Transparency International defined the term as “the abuse of entrusted power for private gain”, while World Bank described it as “the misuse of public office for private gain.” Therefore, we can simplistically define corruption as the use of public office or official position to obtain private or personal gains.

Corruption is as old as human existence, and Corruption is a global phenomenon that is multi-dimensional. Shabbir and Anwar (2007) stated that “it is not a new phenomenon; it is as old as the history of mankind itself. Dada (2014) affirmed that “corruption seems to be the most popular issue discussed as a cause of underdevelopment in Nigeria today. Almost every section of the country is affected by corruption ranging from education sector to the various organs of government.” Even in the corporate world, many businesses collapse today (such as Intercontinental Bank, Oceanic Bank collapse) has been ascribed to corrupt practices by managers in the business world. Corruption is the catholic single inhibitor of reasonable socio-economic development in many countries of the world Nigeria inclusive.

Corrupt practices can take many forms Tolu and Ogunro (2012,) and Amah (2018) identified four types of corruption as follows: 1. Moral Corruption: This is exhibited in sexual pervasiveness, greed especially i.e. uncontrollable tongue such that leaks secrets or slanders in busy-body, indecent dressing or appearance etc. 2. Economic Corruption e.g. manufacturing fake drugs adulteration of drinks, piracy, and fraud at all levels etc. 3. Political and Bureaucratic Corruption: It is illegal unethical and unauthorized exploitation of one's political or official position for

personal gain. It has to do with public affairs-goods fortunes agencies and resources. It is therefore corruption against the state or its agencies by a person holding an official position in pursuit to private in personal profit. 4. Electoral Corruption: This has to do with electoral frauds such as election rigging manipulation, ballot stuffing registration of under age and many others. The above does not exhaust what lists of corruption we still have other types of corruptions such as educational, religious and family corruption.

Amah (2018) identified the following factors as cause of corruption which includes: Low civil service salaries and poor working condition with few incentive and reward; informal rules are found to supersede formal ones thereby making stringent legal principles and procedure to lose their authority. The country is also a place in the world where a man's source of wealth is of no concern to his neighbor, the public or the government. The message is those who have not made it is clear just be rich the ways and means are irrelevant. Ubeku(1991). Regulator and Authorizations are also identified as major causes of corruption, where the policeman will be using impounded cars from criminals and NDLEA are found to be using hard drugs that are seized. Corruption is also caused by the loss of moral value in the society that has been replaced with the quest for materialism.

Public Financial Management Reforms

According to Transparency International, (2013) Reform of Public Financial Management Systems (PFM) is a central element of governance reforms in many developing, transition, and post-conflict countries and an important area of donor

interventions. Public financial management system refers to the process and procedures of budget planning, budget formulation, implementation, monitoring and evaluation, public expenditure especially in payment of salaries and wages and capital expenditure, system of revenue collection, financial reporting, and external audit among others. Financial management reforms according to Omolehinwa and Naiyeju (2015) refer to the aspects of reforms related to how government financial transactions are handled, recorded and reported. Public Financial management reforms are often related to public expenditure and financial accountability and transparency in the public service. Public Financial Management Reforms refers to the various changes and innovations introduced to the operation of public financial management in order to ensure efficiency and effectiveness in the management of the scarce resources to achieve socio-economic development and maintain the government.

Public Financial management reforms are often related to public expenditure and financial accountability and transparency in the public service. Where there is no clear anti-corruption rationale for PFM reform, the impact of PFM reform instruments on reducing corruption and fraud is difficult to assess. While many studies focus on evaluating PFM reform in post-conflict and developing countries, research on the specific impact of PFM reform programmes on corruption remains scarce (Transparency International, 2013). Transparency International (2013) tried to establish an indirect link between Public financial management reforms and anti-corruption with overall objective of:

- i. Providing for a transparent process of allocation of public resources, as well as to clear and nonselective criteria for taxation and customs duties.
- ii. Providing for reliable and predictable (i.e., not depending on the discretion of individual officers) cash management and revenue collection.
- iii. Providing for meaningful audit and oversight of the use of public money (including public spending as a result of public procurement procedures).

This in the long run will have an impact on corruption prevention and reduction, as shown by the correlation between success in PFM reforms and reducing levels of corruption identified by a 2012 World Bank study in many post-conflicts and developing countries (World Bank 2012). In particular, while the impact of PFM reform on anti-corruption parameters is difficult to clearly isolate from other contributing factors, a number of countries like Rwanda, Kosovo, Georgia, West Bank and Gaza have achieved substantial improvements in the performance of their PFM systems and were able to reduce corruption (Transparency International, 2013).

Matthias (2013) asserted that, these countries were able to achieve positive anticorruption outcomes within the framework of broader governance reforms, which were backed by strong political commitment by the national governments. Experience in these countries indicates that PFM reform techniques have the potential to provide on anti-corruption and broader governance goals if a figure of contributing factors support the

assets (e.g., equipment, land and buildings) and liabilities (debt), Robin-Brown, 2008).

Adadey (2015) enumerated some merits of GIFMIS to include: providing a central authority to regulate security access that increase overall data integrity and security; with all information in a single location, financial fraud is harder to perpetrate and easier to catch perpetrators; enhanced management of cash, debt and liabilities; ability to use historical information to provide better modeling processes and increased decision making efficiency; and reduced cost for financial transactions. Consequently, the disadvantages shortlisted include: required continuous support and maintenance to ensure integrity and functional use of the system and High switching cost (Enofe, Afiangbe, & Agha, 2017).

ii. Treasury Single Account (TSA)

Treasury Single Account (TSA) is a system of management of government's finances, banking and cash position and it pools and unifies all government accounts through a single treasury account to ensure effectiveness and efficiency. Treasury Single Account is a network of subsidiary accounts all linked to a main account such that, transactions are affected in the subsidiary accounts but closing balances on these subsidiary accounts are transferred to the main account, at the end of each business day. With the implementation of the Treasury Single Account, Ministries, Agencies and Departments (MDAs) will maintain their individual accounts with the commercial banks, but daily funding of their disbursements are made from the central or main account, which is resident with the Central Bank, just as their closing balances at

the end of the day are transferred to the main account.

The TSA is principally a cash management tool for efficient management of the Government's cash position. Prior to the implementation of the TSA, government was incurring finance cost on debit balances in some MDAs' accounts while it was earning close to nothing on the credit balances of other MDAs. With the TSA, the net balances on all the MDA accounts will now reside with the Central Bank; hence, the government will avoid incurring interest costs when it has positive net position. TSA is in accordance to provision of Section (162) (1) of the 1999 Constitution of Federal Republic of Nigeria that provides as follows; "the Federation shall maintain a special account to be called "the Federation Account"

The history of TSA could be trace from 1960s when Nigeria got independence; it was in practice until 1967. In order to fund the Nigeria Civil war that broke out in 1967, the then Military Government created several accounts with the intention of funding the war. Immediately after the war, to maintain single account became difficult. Ministries, Departments, and Agencies continue to maintain different accounts. Obasanjo regime of 1999 to 2007 tried to implement the Treasury single Accounts but it suffers setbacks due to lack of political will from the government and insincerity of purpose. In 2015, the Office of the Accountant –General of the Federation (OAGF) directed all Ministries, Departments and Agencies (MDAs) of the Federal Government yet to comply with the Treasury Single Account (TSA) regime domiciled at the Central Bank of Nigeria

(CBN) to embrace the policy not later than 28th February, 2015. By implication, the MDAs are to close all the revenue accounts they maintain in different Banks in the country and transfer the proceeds to TSA. This no doubt was a move to actualize the promise by the federal government through the former Co-ordinating Minister of the Economy and Minister of Finance, Dr. Ngozi Okonjo-Iweala in December, 2014 to block avenues of revenue leakages to shore up government revenue in the face of dwindling earnings due to falling oil prices. The then AGF, had explained that all MDAs are henceforth to remit all internally generated revenue of the federal government directly through the federal government's Consolidated Revenue Fund (CRF) at the CBN via electronic transfer.

It was in September 2015 that the office of the Head of Civil Service issued a directive for all the MDAs to ensure strict compliance with the deadline of September 15, 2015 to avoid sanction that give more life into the directive on TSA. The circular – HCSF/428/S.1/125 of September 4th 2015 noted that a number of MDAs were yet to comply with circular Ref. No. HCSF/428/S.1/120 of August 7, 2015 which conveyed President Buhari's original directive on the payment of all Federal Revenue into a Treasury Single Account. According to the AGF, the deadline to MDAs became necessary because although 551 agencies have complied with the policy, some big spending MDAs including the Armed Forces and the National Assembly were reluctant to key in.

iii. **Integrated Payroll and Personnel Information System (IPPIIS)**

Enofe, Afiangbe & Agha (2017) described the Integrated Payroll and Personnel

Information System (IPPIS) as one of the Federal Government of Nigeria Public Financial Management reform initiatives. It is aimed at improving the management of human resources and eliminates fraud in the Nigeria Public Service. Omolehinwa and Naiyeju (2015) described IPPIS as a centralized computer-based payroll and management system aimed at the elimination of payroll. It has as its focus, the determination of the actual number of personnel and the total cost of salaries at a glance. It is also aimed at ensuring data integrity so that the personnel information is correct and intact.

The IPPIS department (2015) explained that IPPIS was designed to achieve the following objectives: 1) Facilitate human resources planning by providing information for decision making; 2) Provide a platform for accurate budgeting and annual recurrent expenditure on staff emoluments; 3) Monitor monthly payment of staff emoluments against FGN's annual budget to ensure minimal wastage and leakage; 4) Eliminate payroll fraud such as multiple payment of emoluments to single employee or payment of monthly salary to a non-existent employee; 5) Facilitate easy storage, updating, and retrieval of personnel records; 6) Ensure database integrity so that once entered cannot be manipulated by unauthorized users; 7) Enhance confidence in the process of determining staff emolument cost; 8) Prompt deduction and remittance to accounts of all third parties payments such as Pension Fund Administrators (PFAs), National Health Insurance Scheme (NHIS), Pay As You Earn (PAYE),(Enofe, Afiangbe,& Agha,2017).

According to Enofe, Afiangbe, & Agha (2017) declared that, from April 2007 to 2015, IPPIS has saved the Federal Government of Nigeria billions of Naira as a result of differences on the personnel budget and the actual amount paid by IPPIS for the MDAs (IPPIS Department, 2015). As at 2019, there were more than 400 MDAs that enrolled on IPPIS. Other Government Agencies including: Federal Inland Revenue Service (FRIS), Nigeria National Petroleum Corporation (NNPC), Universities, Polytechnics and Colleges of Education, and some other agencies are yet to fully join IPPIS.

iv. Bank Verification Number

Bank verification Number (BVN) is the idea of the Central bank of Nigeria to give customers a unique number that can be verified across the Nigerian Banking industry. BVN helps to secure every bank customer's information by assigning to the account unique identification number. The Bank verification number uses bio-metrics, which means, the BVN is unique to every individual with respect to their physiological or behavioral attribute with the use of fingerprint or thumbprint or electronic signature.

- i. BVN offers vast opportunities to protect customers, banks and the entire financial system. The CBN should enhance the security of BVN to protect the entire financial system. It should be on the watch for technologies to keep improving BVN capacities.

v. Whistle Blowing Policy

The whistle blowing policy of the Nigerian Government was principally designed to increase exposure of financial or financial

related crimes; Support the fight against financial corruption; improved level of public trust; promote transparency and accountability in the management of public treasury; and help in the Recovery of public funds that can be deployed to finance Nigeria's infrastructure deficit (Cinjel, 2022).

By this policy, whistleblowers are expected to give information in respect of stolen, misappropriation and mismanagement of public funds and assets; Financial malpractice or fraud; Collecting/soliciting bribes; Corruption; Diversion of revenues; Fraudulent and unapproved payments; Splitting of contracts; Procurement fraud (kickbacks and over-invoicing etc.)- <http://whistle.finance.gov.ng>, accordingly, individuals with *"authentic information about violation, misconduct, or improper activity which can impact negatively on the Nigerian people and Government"* can report it through email or phone call.

The Nigerian Government believes that its whistle blowing policy is functional. Besides the hundreds of millions of dollars and billions of Naira recovered so far, the FMF received a total of 2,251 complaints in first three months (December 22, 2016 to April 2017), (Falana, 2018). The security agencies have accepted the policy. The Nigeria Police has requested whistleblowers to report the misconduct of policemen to the Police Complaint Rapid Response Unit (PCRRU). Similarly, the National Security Adviser, NSA, Major General Babagana Monguno has said that there are plans to extend the policy to the area of security with a view to mopping up surplus illegal weapons in the country.

Methodology

The research made used of secondary data from published material. The commonly used measures of public sector corruption have been the Corruption Perception Index (CPI) produced annually by Transparency International and the World Bank control of corruption indicators. A country's score on CPI indicates the perceived level of public sector corruption on a scale of zero (0) signifying highly corrupt to ten (10) showing the least corrupt country. Similarly, the World Bank control of corruption index, collects the perception on the extent to which public power is used for privates at the detriment of the general good and private interests. The Nigerian score on CPI has been below the average of score of 5.0. Similarly, WCC is between 10.24 and 9.0 for the period

understudy. Further analysis of the Nigeria score is depicted in the following Table

Table: 1 Nigeria Corruption perception score Index

Year	Value	Change%
2019	26	.00
2018	27	0.00
2017	27	-3.57
2016	28.00	7.69
2015	26.00	-3.70
2014	27	8.00
2013	25.00	-7.41
2012	27.00	10.23
2011	24.00	2.06
2010	24.00	-4.00
2009	25.00	-7.41
2008	27.00	22.73
2007	22	

Corruption perceptions index extracted from the various years reported by transparency International

Table 2: Position of Nigeria in Global ranking of Corruption

Year	2001	2001	2002	2003	2004	2005	2006	2007	2012	2014	2015	2016	2017	2018	2019	2020
Position	90	90	101	101	143	151	142	147	144	136	136	136	136	144	146	149
No. of Countries Survey	90	91	102	102	146	158	163	180	177	174	168	176	148	180	180	

Corruption perceptions index extracted from the Various years reported by transparency International

The table 2 depict that even in 2019 the corruption index is very higher that the other years especially from 2015 to 2019 where there is a claim of the heavy fight against corruption in Nigeria, the country is still high on corruption index, despite these various Public financial management reforms, Nigeria isa highly corrupt country. Similarly, the CPI has ranked Nigeria 144th position out of 175 countries surveyed in 2013. The effectiveness seems the same for years 2010-2012. Therefore, the Nigerian image abroad has been dented by the perceived level of corruptions as

reported by the Transparency International, signifying ineffectiveness of the Public Financial management system reforms and the various anticorruption agencies. And the Nigerian government fight against corruption to be a caricature.

The Presidency Advisory Committee Against Corruption PACAC said it recovered N594.09 billion in the three years through the implementation of Whistle-blowing policy according to the PACAC Chairman Prof. Itse

Sagay(Vanguard New,4th March,2020) since the creation of the policy in 2016.

The Minister of Finance, Budget, and National Planning Haj. Zainab Ahmed stated

Findings, Conclusion and Recommendations

All the public financial management reforms in Nigeria are aim at promoting transparency and accountability in the management of government resources. Though financial reforms are very significant but there is need for moral reforms to address the person operating the public financial management system. This is because criminals are always thinking faster than the law.

From the foregoing discussion, despite these various reforms in Public financial management system corruption still persist may due to these following challenges:

1. The implementations of IPPS aimed at addressing ghost workers but still many MDAs are yet to join the IPPS. The MDAs that implemented IPPIS has reduced corruption on the pay roll at the long run. Increase in IPPIS implementation will reduce payroll related fraud which in turn leads to corruption reduction. It should be noted that this statement is line with that of Iheduru and Amafulé (2014),

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that since the implementation of IPPS, it has helped the government to identify over 70,000 ghost workers in public service (The Nation, March 5th, 2020).

- Idris et al. (2015) and Ayuba and Aliyu (2014) who all agreed that IPPIS implementation can help reduce corruption. But the challenge is that some MDAs has not key into IPPIS program up to now. There is need for full implementation of the IPPPS in all MDAs.
2. GIFMIS has been implemented in all most MDAs, but that has not eliminated corruption especially in implementing government project. More monitoring mechanism need to be put in place in order to strengthen the GIFMIS platform to combat corruption.
 3. TSA has help in providing government with the required information on revenue collection. But still there are cases of non-remittance of revenue collections by some federating MDAs because there are still some MDAs that they are yet to key into the TSA program.TSA should be implemented all government institutions.

Academic Research in Business and Social Sciences Vol. 8 , No. 6.

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