

EFFECTIVE MEASUREMENT OF FINANCIAL CONTROL AND ACCOUNTABILITY IN PUBLIC SECTOR

A Case Study of Niger State Ministry of Finance, Minna.

By

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APPROVAL PAGE

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DEDICATION

To the creator of the universe, of all things seen and unseen, who is who was and who will be Allah forever and ever”.

The greatest gift of Allah to man is love, then the best love on earth will be the mother to her children.

This project is dedicated to my beloved and caring friend in person of late Barrister A. A. Abdukadir (Esq) may his gentle soul rest in perfect peace Amen.

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My sincere regards goes to Barrister M. N. Rabi (Esq) of Tawwal kkul Chamber Bida, Alhaji Umar Sanda of Niger State Ministry for Local Government Minna and my beloved and reliable friends Umar D. Suleiman of Lolo Road Bida and others.

Finally to my beloved family and brothers whom their role can never be forgotten for the rest of my life, I thank you all and Allah Bless Amen.

Is'haq Alhaji Mohammad

ABSTRACT

One of the fundamental problem facing Nigeria public service at the federal, state and local Governments services is the issue of Public Accountability. This problem has been on for quite sometimes despite services of reforms that were carried out to improve the performance of the service and to equally build Public Accountability in character and orientation of the public service itself.

However, no organization rather institution can function efficiently and effectively without adequate finance and elastic revenue base. Therefore, finance is the back – bone of any organization to contribute its quota towards the socio-economic transformation of its constituent communities. It need to have reliable and elastic financial base to finance programmes of that organization concerned. Therefore, finance is a crucial pre-requisite which enable an organization to maintain itself and effectively meet its commitments to individuals and groups who constitute that organization and immediate environment.

This project work is therefore intended to identify and examine financial control and Accountability of public sectors whether they are elastic or in-elastic, Adequate or inadequate, problems and constraints militating against it with particular reference to both 1989 and 1999 constitutions accorded the public sectors in conjunction with public Accountability within the context of public service (both political office Holders and Bureaucrats inclusive). Finally, solution will be derived on how to resolve the problems of lack of public accountability within the public service (Ministry of finance). Since accountability today has become prominent in both political and administrative vocabulary.

Government all over including public servants are surposed to endeavor to ensure that necessary constitutional, administrative and institutional provision are

established to ensure that those elected or appointed to manage public affairs are made accountable and conceptions of public service in terms of its outlook with regard to the question of development, of its immediate constituency determine how adequate or inadequate it is on the fundamental questions of public accountability within the context of public service.

TABLE OF CONTENTS

Title page	i
Approval page	ii
Dedication	iii
Acknowledgement	iv
CHAPTER ONE	
1.0 GENERAL INTRODUCTION	1
1.1 BACKGROUND OF THE STUDY	1
1.2 STATEMENT OF BROBLEM	1
1.3 OBJECTIVE OF THE STUDY	3
1.4 SIGNIFICANCE OF THE STUDY	4
1.5 STATEMENT OF HYPOTHESIS	5
1.6 SCOPE OF THE STUDY	5
1.7 FINANCIAL CONTROL AND ACCOUNTABILITY PROCEDURE	6
1.8 DEFINITION OF TERMS (a-h)	7
CHAPTER TWO	
2.0 LITERATURE REVIEW	
2.1 ACCOUNTABILITY	9
2.2 PUBLIC ACCOUNTABILITY	9
2.3 TYPES OF ACCOUNTABILITY	10
2.4 CONCEPT OF FINANCIAL CONTROL & ACCOUNTABILITY	13
2.5 FEATURE OF FINANCIAL CONTROL	16
2.6 FACETS OF FINANCIAL CONTROL	17
2.7 LIMITATION OF FINANCIAL CONTROL & ACCOUNTABILITY	21

2.8	REGULATORY FRAME WORK OF FINANICAL CONTROL & ACCOUNTABILITY	27
2.9	CONCEPT OF GOVERNMENT MINISTRY	22

CHAPTER THREE

3.0	RESEARCH METHODOLOGY	25
3.1	PRIMARY SOUCRCE OF DATA	25
3.2	ORAL INTEVIEW	25
3.3	DATA ANALYSIS TECHNIQUES	26
3.4	RESEARCH POPULATION AND SAMPLING TECHNIQUES.	26
3.1	DATA PRESENTATION,	27

CHAPTER FOUR

4.1	INTERPRETATION AND ANALYSIS	
4.2	EFFICIENCY AND EFFECTIVEENESS OF FINANCIAL CONTROL AND ACCOUNTABILITY	
4.3	LIMITATION TO FINANCIAL CONTROL AND ACCOUNTABILITY IN NIGER STATE	37

CHAPTER FIVE

5.1	FINDINGS	40
5.2	SUMMARY	41
5.3	CONCULSION	43
	RECOMMENDATION	
	BIBLIOGRAPHY	
	APPENDIX	

CHAPTER ONE

1.0 GENERAL INTRODUCTION

The public service is made up of various arms of government with each having a special way of accounting. In most cases, these units of government provide essential services for citizens and business organization by means of revenue (income) and expenditure.

Public service accounting deals with the sources of government revenue and its expenditure, while the accounting of business organizations are kept to determine profits or losses.

The ultimate objective of government or public service accounting is to ascertain the excess of income over expenditure or vice versa.

1.1 BACKGROUND OF THE STUDY

Government revenue and control

Public sector accounting was devised out of necessity to deal with various governmental accounting needs, in implementing its policies and programmes, keeping proper records for its revenue, prepayments and recurrent expenditures towards the welfare of the entire citizenry.

The public accounting system (otherwise known as government accounting) is laid down in the audit ordinance 1956, the finance (control and management) ordinance 1958. The two provisions were later integrated into the constitution of the Federal Republic of Nigeria 1963, and 1979. Over the years, Government Accounting system has gone through several overhauling through the acts of legislature, federal service financial regulation, decrees and reports of various commission of enquiry. (S. Lola Akintelure 1998).

Thus almost all workers in the civil service especially those involved in government finance operations are well acquainted with the word financial control, such terminologies like “Cash control” capital expenditure” warrants” Budgetary control”, fund control etc. are not strange to most of these public servants. However, without doubt one could assert that “very few understand the nature, need for, objectives and efficiency of financial control system in government” (Oshisami 1992).

The researcher shall be concerned with the preparation and production of the account of ministries and other non – ministerial Departments on one hand and the state Published Accounts in general. In this regard, it must be emphasized that government Accounting system is strictly on cash basis. that is payment are made for goods supplied and services rendered to the Government as and when cash is available. However such expenditure is taken into account only revenues accruing to the Government are accounted for when, and only when the actual payments are made into the Government Treasury.

The scrutiny is often being done by people who are not involves in making such decisions and or those incapable of understanding the intricacies of such decision. Therefore, public accountability can be vague or articulate depending on the understanding and ethical standards of the group defining prevailing circumstances and the values of people in that society.

1.2 STATEMENT OF PROBLEM

Financial control and Accountability in Nigerian public sector is faced with a lot of problems, especially so, in view of the public believe that, there are a lot of embezzlement and other forms of financial recklessness going on in government ministries and departments. Based on the foregoing, there Is the need for developing sound accounting and financial control system, especially in the

ministries and department of a developing state like Niger state. This is because, the government is at the centre of the economy. Also it is important to note that the pattern of expenditure and manner of resource allocation determines the extent to which accountability for economy, efficiency and effectiveness can be achieved.

It is very necessary for every public sector of the economy to build and maintain an effective accounting system which should be reliable, timely and compatible for decision making and management control.

The accounting information system should be understandable and disclose government financial conditions and the result of its operations.

The big questions now are:-

- a) Is there a system of financial control and accountability in Niger state ministry of finance? If no why?
- b) What is the possibility of putting one in place ? if on the contrary, there is a financial control and accountability system already in operation, how effective is it?.

This research is attempting at suggesting solutions to the above question.

1.3 OBJECTIVE OF THE STUDY

This project tends to evaluate the major set of components and preparation of financial accounts in the public sector so as to make necessary report and how this can be improved upon for proper accountability of various activities of government agencies especially in the area of public fund.

It also seek to explore the significance of financial accountability in the preparation of financial reports to ensure that basic financial management decisions that aid adequate control are made, most importantly is how to satisfy the demand for information about vast accountability issues?

It is relevant to note the legal and professional attempts to standardize the public accounts, financial accounting techniques available to the public sector organization and how the financial reports are made as a result of various stewardship functions engaged in by public officers holding a public office. Due to the incessant complaints of the masses, Nigerians, that those entrusted with public office (or who entrust themselves as in the case of military governments) have not been very successful in accounting effectively for their stewardship functions, nor is there any information to the public as regard the spending and application of the public money in their care.

It is sought to point out the fact that effective financial management requires appropriate mechanism for record and disseminating information about "Revenues and Expenditures" procedures for allocation of resources and the management of costs, and techniques for planning and resources acquisition. Its accountability method for effective performance, frame-work of internal control system to ensure strict compliance with laid-down procedures and policies.

1.4 SIGNIFICANCE OF THE STUDY

This project is important, by attempting to evaluate and analyze the current state of Government Accounting i.e. Account of public sector, which given room for financial mismanagement and lack of efficient control system to measure the standard in the preparation of financial statements in the public sector.

This work will serve as a report recommending possible solution on how the system can be improved to ensure proper accountability of various activities of government agencies especially in the areas of public funds. Also, it will call the attention of the public officers in-charge of public offices to the adverse effect caused

by their inefficiency in accounting effectively for their stewardship functions to the masses of this nation.

1.5 STATEMENT OF HYPOTHESIS

for the purpose of carrying out a valid research and arriving at a reasonable solution that are dependable, the researcher finds it necessary to ask the following or to have the following assumptions or hypothesis behind his mind to guide him and his research work.

- i) that there are either no laws or enough rules and regulations with regard to the operation of government financial management.
- ii) That it is either the laws or the system in existence is bad or the operators are bad.
- iii) that where these laws, rules and regulation exist, they are not adequate, and if adequate then it is not in operation as should be.
- iv) that much control measures has not been meant out to those fund guilty in the past
- v) That better and well trained professional and the accounting bodies in the country are neither fully involved in the policy formulation of government financial matters.

1.6 THE SCOPE OF STUDY

The scope of study is restricted to the Niger State Ministry of finance. And the study is intended to cover some of the financial techniques available to, and used by public sector organizations. It will be concerned with the ways in which it will seek on how financial control can be used and how they might be improved to satisfy the demand for information about wider accountability issues.

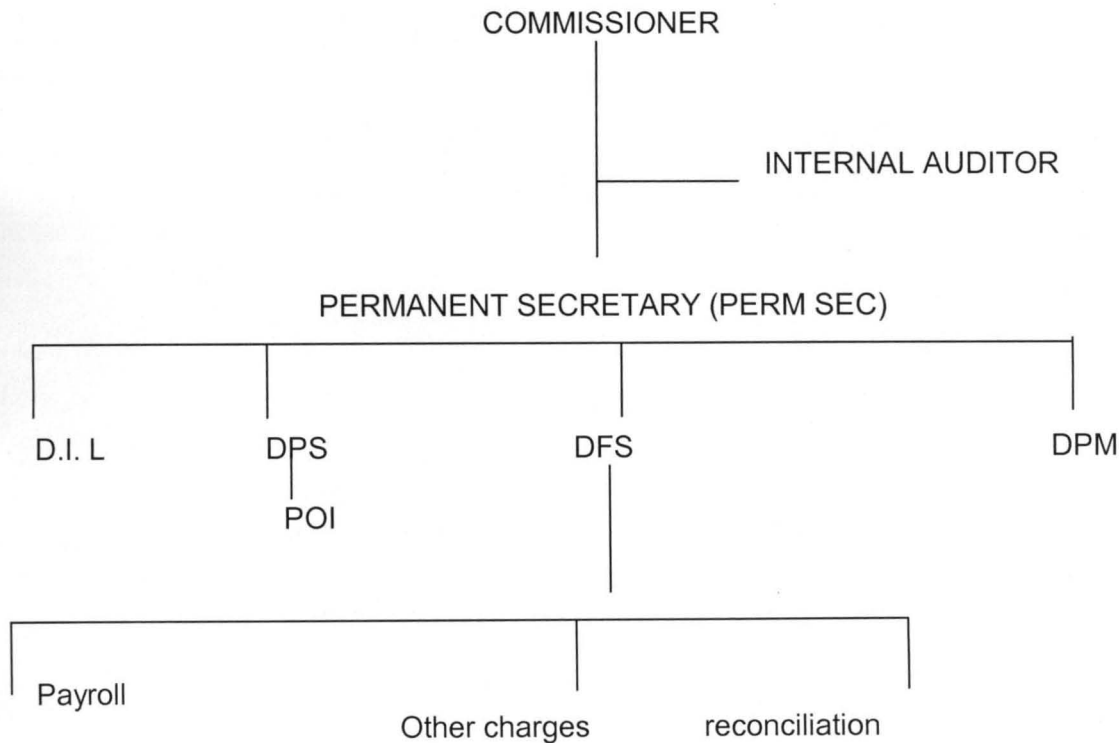
It is concerned with the major documents or (parts of documents) in which detail public expenditures proposal are presented and accounted for. The nature and fundamental concepts of the public account are also to be looked into.

This work will thus present a summary of the study findings (analysis) draw up conclusions and make recommendation based on the information received and documents from interviews. These may not be adequate enough but, I hope it open a way for further research work in this vital area of accounting.

1.6 FINANCIAL CONTROL AND ACCOUNTABILITY PROCEDURE

Financial control and accountability in Niger state with the organ gram drawn which shows the interrelationship between the departments and sections proves whether o not there is a system of financial control and accountability in Niger state. this would reveal loopholes (if any) and causes of the loopholes investigated.

ORGANOGRAM OF THE NIGER STATE MINISTRY OF FINANCE (MINNA)



The purpose of the above-drawn organ gram is not to explain the roles or functions of the various officers and other workers in the department/section, but is to point out the inter-relationship between the departments and sections. This will prove whether or not there is a system of financial control and accountability. It would also show from the orgrogram, the commissioner is the administrative head and Chief accounting officer of the ministry especially in line with the civil service reforms (1988).

The internal auditor is the independent staff of the ministry to ensure accountability within the ministry by making sure, there is a good system of internal check.

1.7 DEFINITION OF TERMS:

- a) **BUDGET:-** A plan quantified in monetary terms, prepared and approved prior to a defined period of time. Usually, showing planned income to be operated and/or expenditure to be incurred that prior and the capital to be employed to attain a give objective (CAMA).
- b) **Accountability:-** It simply means answerability. this is a requirement on public servants entrusted with certain financial responsibilities to render an account of or actions answer to their superior officer (s).
- c) **financial Control:-** This is the process which assures that financial resources are obtained economically and used efficiently in the accomplishment of desire goals, (Oshisami 1992).
- d) **Government:-** This is a political organization comprising the individuals and institutions authorized to formulate public policies and conduct to affairs of a state” (Funk and wagnalls 1971)

Internal Control:- Auditing guidelines defined internal control as” the whole system of controls financial and otherwise established by the business of the

enterprise in an orderly and efficient manner ensure adherence to management policies, safeguard that asset and ensure as far as possible the completeness and accuracy of the record.

- f) government finance:- This refers to the wide range of activities undertaken by government in financial and economic matters” (the new Encyclopedia Britannica, 1988).
- g) public sector auditing:- independent examination of and expression of opinion on, the financial statements of government establishment by an appointed auditor in pursuance of the appointment and in compliance with enabling decree” (Okezie 1995).
- h) internal audit:- this is “an independent appraisal function within an organization for the review of activities as a service to all levels of management. It is a control which measures, evaluates and reports upon the effectiveness of internal controls, financial and otherwise, as a contribution to the efficient use of resources within an organization” (CIPFA).

CHAPTER TWO

2.0 LITERATURE REVIEWS

2.1 ACCOUNTABILITY

accountability may be defined as the duty imposed on any person who holds power or authority or is in a position of trust to act for and on behalf of another person to take responsibility for his action and to render account of stewardship whenever it is necessary to do so. accountability may be explained by the principle of agency, which is usually referred to as agency theory. According to this principle, the person who holds or manages a given amount of resources for the benefit of another person is an agent. As an agent, he must operate according to the mandate given to him and he must perform to the satisfaction of those who are to benefit from his achievement.

2.2 PUBLIC ACCOUNTABILITY

public Accountability may be defined as the system by which persons who act, either voluntarily or by requirement, for the public are made to justify their action. Those who may be assumed to act voluntarily for the public are non-public officers who, by virtue of their specialized knowledge or skill, and the position they hold in society are expected to play constructive roles in formulating and executing public policy.

Examples are teachers, professionals, traditional and religions leaders. These groups of people are natural leaders and they are accountable for whatever role they play in society. those who act for the public by requirement are the public officers. Public officers are of two categories. There are the officials who are elected or appointed into office through the political processes. They include members of the national assembly and state assemblies. Chairmen and councilors of Local

Government. They also include ministers, commissioners etc. the other category consists of public employees who have regular tenure of office.

Two important pre- requisites for public accountability are mandate to act for the public and legitimacy. A public officer has mandate to act for public in a particular capacity when he is elected or appointed into the office which is responsible for the performance of such function.

A public officer has legitimacy to perform a public function when he is personally qualified to perform and he is performing such function satisfactory in accordance with relevant rules and regulations and in the interest of the public at large.

An example of public officer who has no mandate is a soldier who takes over political power through a military coup. The process of accountability in the public sector is much more involved than in the private sector.

This is due largely to the complicated system of making and implementing decisions in the public sector.

2.3 TYPES OF ACCOUNTABILITY

there are three types of accountability that many be identified these are:

1. Political Accountability
2. Managerial Accountability
3. Legal Accountability

this research work would only consider managerial Accountability due to the fact that it is only managerial Accountability have the relationship with the issue being considered here.

MANAGERIAL ACCOUNTABILITY

Managerial Accountability is connected with the management of public enterprises.

There are three aspects to managerial accountability. These are:

- a) Commercial Accountability
- b) Resource Accountability
- c) Professional Accountability

A) COMMERCIAL ACCOUNTABILITY

Commercial Accountability is the application of the principles of commerce to achieve accountability in the public sector as it is practiced in the private sector.

Many of the government public enterprises are run on commercial basis

A public enterprise will impose user charges on the consumers of the products produced by them. Where this is the case, the enterprises will be controlled not by means of government budgetary process but by their performances.

Such performances can be appraise in terms of capital maintenance achieved, prices charged for products, consumer satisfaction, dependability of service, assets owned surplus generated or deficits incurred overtime. Public enterprises like any business firm, is subject to market discipline.

At the end of each period, the mangers of any public enterprise are to render accounts of stewardship similar to those of a business firm. The government, performing the role of an owner, will evaluate the performance of the enterprise.

B) RESOURCE ACCOUNTABILITY is associated with the budgetary control of government. The annual expenditure budget of government shows the object of expenditure, the amount to be spent on each object and the accounting officer responsible for control of expenditure. The accounting officer is required to prepare

expenditure account at the end of the accounting year showing the amount appropriated compared with the actual expenditure for each item of expenditure.

As part of the control process, the accounting officer allocates authority to incur expenditure (A.I.E.) to every spending officer who is under his control. The amount so allocated to each spending officer will depend on the officer's level of authority. The amount allocated to each spending officer must be spent in accordance with rules and regulations.

The subordinate to whom authority to incur expenditure has been delegated is accountable to the accounting officer who has delegated the authority.

C) PROFESSIONAL ACCOUNTABILITY arise because of the inability of political leaders to measure output in critical areas of government and the need for them to rely on the judgment and advice of professionals in formulating and in allocating resources to implement public policies.

Professional and other service providers are becoming more sophisticated and more specialized. Hardly can government take any decision today without input from one professional or another.

There are two major levels of decision making in government policy decision are made at both the executive and the legislative levels. The constitution requires the Chief Executive to prepare the annual appropriation bill. Such a bill when prepared and submitted to the legislature amounts to a request by the executive arm of government for authorization of supplies to provide the services and execute the programmes listed in the bill. In addition to annual appropriation bill, bills to make law on any matter may originate from the executive arm of government.

At the executive level, government relies on the advice of professional such as engineers, lawyers, doctors, economists, academicians etc. who are in the civil service.

Government in addition also obtains inputs from professional consultants for advice.

In many respects, professionals, especially in areas of education and health services determine the level of service and the proportion of total expenditure to be incurred for the provision of each service. Outside the government, the professionals also may constitute themselves into pressure groups to influence government activity. What obtains at the executive level also obtains at the legislative level although it may be stated that the legislative arm of government has access to more quantitative and qualitative professional advice than what obtains at the legislative level.

To the extent that government relies on professional advice in formulating public policy and taking decisions, to that extent can it be said that the professionals are also accountable. They may also be held accountable for the proper implementation of public policy.

2.4 CONCEPT OF FINANCIAL CONTROL AND ACCOUNTABILITY

financial control and accountability in Niger State ministry of finance is quite similar to what is obtains in every public sector organization. Thus, this research would review the nature of financial control and accountability in public sector organization with particular emphasis on the state government. As mentioned in the introduction, this work concentrates mainly on the Niger State ministry of Finance.

Financial control has been define as “ the process which assures that financial resources are obtained economically and used efficiently and effectively in the accomplishment of desired goals” Accountability has not be precisely defined especially by most professional. But attempts are only made at explain what it means as per the beginning of this chapter and also according to dean and Oshisami (1992). Accountability is simply answerabilities that is requirement on public servants entrusted with certain finance responsibilities to render an account or answer for their actions to their superior officer(s). This chapter focuses on the impact of major government and professional regulations as well as pronouncement on accountability and financial control in government ministries. To this end, certain departments, units, agencies of government play vital roles. Example (as treated in this chapter) include the office of Auditor General, the state Accountant General to ensure accountability and financial control certain system are installed. These are the internal audit, checks, supervision etc. also installed are the financial regulatory and constitution of financial and accountability. Nearly every public servant, more especially those involved in government financial operations are acquainted with financial control or at least some aspect of it phrases like “ budget cut” :reserved expenditure” cash control” fund control” are well know and felt within the bureaucratic operations of government. However, all probability very few understand the nature, need for objective and efficiency of the financial control system in government. To understand the nature of financial control system. It is necessary first to understand the nature of control system in general. A control system is a system built to maintain a desired state. hence it follows that the system can only take over after the desired state has been determined]. (Oshisami).

This point is significant in understanding the nature of control, what constitutes control and what does not, any control system should possess minimum of four elements.

1. A measuring device which captures what is happening or the actual performance of the thing which is being controlled. This is referred to as detector.
2. A comparative device which compares what is happening (actual) with what should be happening (standard or bench mark or desired state). this is called selector.
3. A corrective device for altering behaviour or performance if need be this is an effectors.
4. An information device which sends information to and from these devices. This is the information system or the informer. These four elements should always be present in whatever system, be it mechanical natural or artificial for example.

Financial accountability also demands three prerequisite conditions to operate smoothly, of which when one see he/she will rely know from that look of thing. This is financial accountability in government.

1. Good financial reporting
2. Sound management system
3. Effective organizational arrangements.

In government, the first is a function of accounting and requires the production of adequate and timely financial information.

And also is Budget and the budgetary cycle and calls for procedures and methods which help tract public funds to various levels of responsibility e.g.

ministries, department. More so, function of control requires a clear definition of responsibility at the organizational, as well as functional levels etc.

2.5 FEATURES OF FINANCIAL CONTROL

Financial control as being defined before is the process which assures that financial resources are obtained economically and used efficiently and effectively in the accomplishment of desired goals. It will be found that the control parameters or benchmarks which become the standards against which subsequent actions are compared themselves the product of financial planning decision.

However since financial control is an assurance process. It includes the process of decision making if the assertion is accepted that management consist of decision and action, financial control becomes part of the process of making financial decision but not the decision themselves. It covers the entire process of monitoring actions emanating from the decisions seen as an integral part of the financial management. It also forms part of planning, budgeting accounting, reporting, and review.

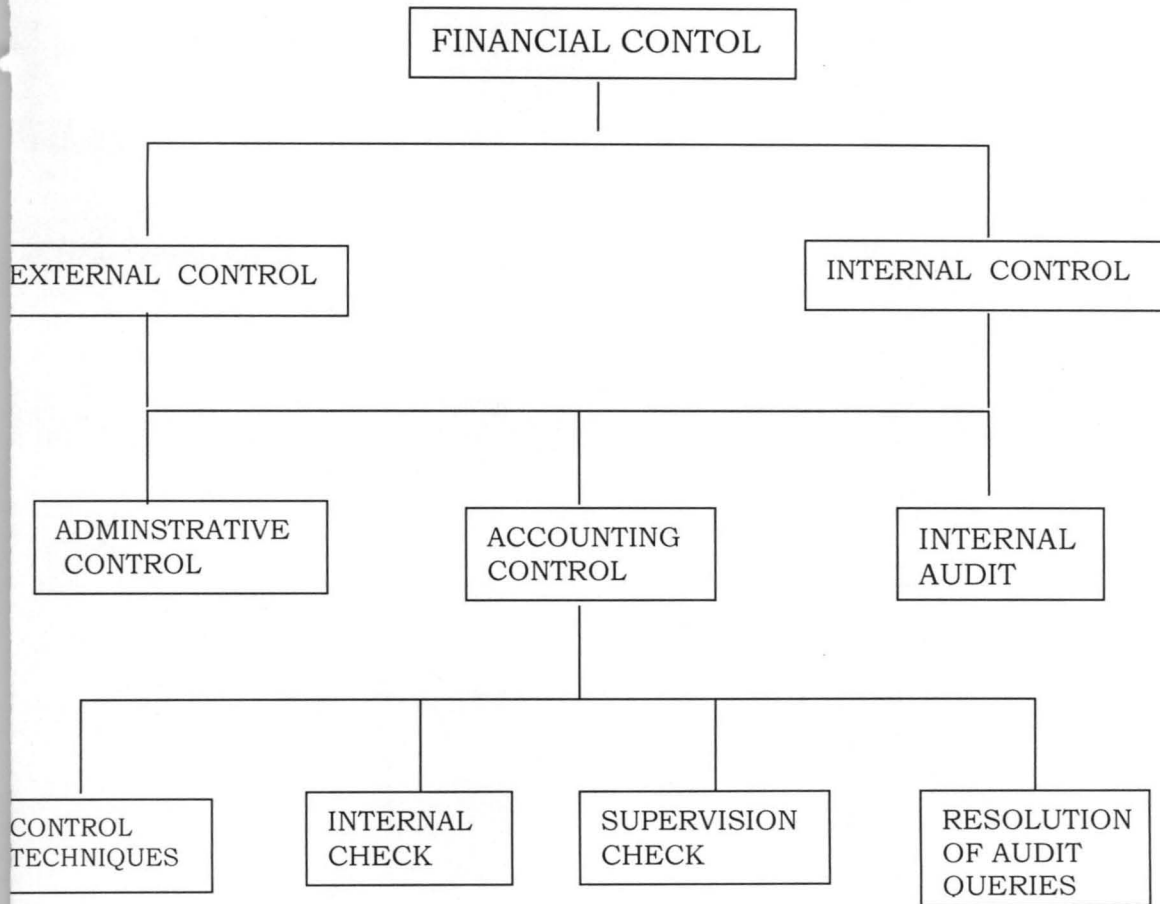
A financial control has some principal characteristics:

- a) its focus is on the financial objective (as given)
- b) It compares two types of data, planned or predetermined data and actual data.
- c) It permeates all aspects of financial management functions.
- d) it is concerned with those resources, revenues and expenditure which can be expressed in monetary terms or can be combined with other quantitative data to express same e.g. (Personnel, materials, procurement etc.
- e) It follows a definite cycle ie. It is rhythmic as in the budget cycle, accounting cycle auditing cycle, etc.

- f) to be effective if needs to be coordinated and integrated.
- g) Also it is being guided by the law of the land ie. Civil service rules and regulations.

2.6 FACETS OF FINANCIAL CONTROL

As already described, financial control can be classified into external and internal control. Facets of financial control could be diagrammatically, represented as below



SOURCE SHISAMI K, (1992)

In this diagram we should be looking into internal control which is sub-divided into three sub-groups. Vis Administrative control, Accounting control, Internal Audit.

- a) Administrative control are plans, procedure etc. designed to assess the efficiency of operations. They are concerned with the decision process and the basis of managements, authorization of transactions. Administrative controls also form the starting point for accounting control and both groups of controls are derive from polices established by management. Administrative controls aim at encouraging adherence to management policy and aid in the measurement of that adherence. They help to evaluate efficiency of operations. And promote same.
- b) Accounting control:- are checks balance and supervisory control within and around the accounting system installed to ensure that all financial transactions are even are accurately recorded in the system, completely and promptly that there are safeguards over the custody and use of assets held by the organization, and that the possibility of the occurrence of errors and improper or illegal financial transactions are reduced to the barest minimum. The accounting controls can be grouped into four areas of techniques control, internal check, supervision and resolution of Audit queries.
- c) INTERNAL AUDIT:- According to the Institute of Internal Auditors "It is an independent appraisal activity within an organization for the review of accounting, financial and other operations. As a basis for service to management. It is a managerial control which function by measuring and evaluating the effectiveness of other control.
 - i. Control Techniques:- These are mechanisms by which control objectives are achieved. These include but are not limited to such things as specific policies,

procedures, plans of work or work-flow and physical arrangement e.g. locks safes, and alarms.

Control techniques are expected to provide the coverage expected and to operate when intended. Examples of control techniques in the area of cash include pay-day arrangements, cash in transit arrangements, security arrangement for pay office etc.

There are standards these techniques will depend on. They include.

1b Documentation:- this requires that the control objective and techniques and all transactions and significant events must be clearly documented in writing and that, the documentation must be available well as easily accessible for examinations. The documentation control system will include identification of the cycle and related objectives and techniques which will be incorporated in accounting manuals.

1b. Recording:- this requires that all transaction and other significant events are promptly recorded and properly classified.

1c. Execution:- this requires that all transaction and other significant events are to be duly authorised to do so and within the limitation of such authorities.

ii. INTERNAL CHECK:- This refers to the method of organizing the entire operations of an accounting system and the duties of the respective staff members in such a way that fraud and irregularities become impossible without collusion. Internal check involves the sub-division of duties such that no one person is entirely responsible for one transaction but at some stage in its performance, each person's work is independently checked by another person or the other. It also increase the chance of detection of fraud. The specific standard for internal check effectiveness is separation of duties.

iii. SUPERVISION AND CHECKING:- This is the heart of the financial control system. It involves the surveillance of the accounting transaction and events, other

controls and personnel and the execution of accounting process to ensure that all accounting and financial operations are carried out in accordance with organizational accounting policies, plans and procedures. It includes a regular check on the work of sub-ordinate to detect causes of errors and other irregularities. For effectiveness of the supervisions, there must be routing checking and approval of the assigned work, given to the people in an organization. In addition, also necessary to provide people in an organization with necessary guidance and training to minimize error, waste, and wrongful acts. they may likely commit in the process of carrying out their duties. This would go a long way to achieve set up goals and objectives.

iv. RESOLUTION OF AUDIT QUERIES:- Audit queries can arise from the work of either the internal auditor or the External Auditor. Whatever the sources, they act as additional control to the entire accounting and financial information process. The resolution of audit queries and reports respectively, determine their accuracy/falsity, determine the proper response, reply to the queries in fine, react early to suggestions and recommendations and take corrective actions promptly of and when necessary Benefit of financial control and Accountability. Having know the definition of financial control and accountability and some vital definition in government ministries there are some benefits derive from the control and accountability system, they are:-

1. FUND CONTROL:- Fund control is the management of legislative appropriations to ensure that they are used for the purposes for which they were intended that they are used economically and efficiently that commitments and that expenditure do not exceed amounts approved or made available, and that activities not approved by government are not pursued or prosecuted with approved fund.

2. EXPENDITURE CONTROL:- Is to control the amounts expended. It ensure that, day to day control of expenditure of public fund is falling within the expected time.

3. REVENUE CONTROL:- It is benefit to government ministry to ensure that amount due are actually collected and that what is collected gets into the coffers of the government. It is also of benefit to all the Directors to ensure that each of them carries out their activities as expected of them to do, and that they relate to the person(s) in time of any difficulties.

2.7 LIMITATION OF FINANCIAL CONTROL AND ACCOUNTABILITY

Financial Control Accountability are conditioned by three factors Viz. good financial reporting sound management system and effective organizational arrangement. The latter 2 factors can also affect budgeting and budgetary cycle e.g ministries department etc. Control therefore require a clear – cut definition of responsibility, both at organizational levels as well as functional levels. The factors can also affect the various control in term of checks and balance built into the system and the capacity to direct and co-ordinate financial matters through the use of central agencies such as the treasury and the Budget Paining Department. This is due to the fact that these prerequisites are sinuously lacking in many facets of financial administration during the second republic that the whole edifice of financial accountability crumbled. The repots from Accounting and financial control of organization over the time were nether adequate nor render in time to serve the desired purpose. In the case of the former allegation, it claimed that the accounting system does not provide full and adequate reporting of all financial quantities resources of government and as such does not fully cover the operational criteria

describe by providing the full financial position of government as well as result of operations. Due now corrective action are now being taken.

2.8 REGULATORY FRAME WORK OF FINANCIAL CONTROL AND ACCOUNTABILITY.

The financial regulation(s) (FR) as an accounting and financial control document serves several purposes.

1. AS FINANCIAL INSTRUCTION:- These financial instruction are issued in accordance with section 3 (2) of the public finances (control and management) law, and apply to the control and use of public monies as defined in section 2 (1) of that law. Separate instructions regarding the receipt, custody and issue of stores are contained in stores regulations.

Nothing in these financial instructions can overrule or impair any obligation laid on any person by any act or law. Where there is any conflict between any instruction or circular previously issued and these financial instructions, the latter will prevail circulars amending these instructions will be incorporated as soon as possible in formal amendment slips or by the re-issue of revised chapters or pages.

Holders of copies of financial instructions must insert all amendments in the copies and record them in the amendments register at back cover.

ii. FOR FINANCIAL REGULATION :- This is primary a code of regulation and it serve as a body of guiding principles and embodies a number of method, luminosity in the recording of certain financial transaction events and position viewing the financial regulation as a body of rule suggest that its provision in general are

expected to aid the achievement of probity and accountability in government parts of financial regulations. Comprise codes of regulations made up of rules which specify action acceptable and those demand unacceptable.

The financial regulation as guiding principles specify actions to be taken without going into the detail of such actions. Nearly every chapter of financial regulations being with definition (s) of the subject matter, this is one way of avoiding misconception. The commissioner/minister for finance to revised financial regulations (1076) thrown right on the position of government and its expectation on the role of the financial regulation in ensuring accountability, prevention of abuse, misuse or misappropriation of government fund "All system concerned with the receipt and disbursement of public fund must have clearly defined and sometime meticulous procedures Even where these procedures may appear sometime cumbersome, transaction of public business can be facilitated through liberal and flexible approach to duty by officers whose day to day job it is to apply and interpret these regulation. The regulations are not meant to transform officers into robots. There is ample scope to make judgement and apply initiative in the application of rules and procedures as dictated by circumstance as long as these are legitimate and defensible".

iii. FOR CONSTITUTION:- The constitution/statutory provision- financial control and accountability has been entrenched in the various constitutional provision enacted at various points in time here in Nigeria to make accountability imperative for every public office holder who is in a position of trust, as in practiced in even civilized society. however, for the purpose of this work the 1979 and 1989 constitutions of the federal republic of Nigeria will be examined use the constitution 2.3.1.

iv. CIVIL SERVICE RULES:- Civil service reaffirm and financial regulation instruction which set out the mode of financial control and accountability in

government ministry. This civil service rules was reveal so that it will be a rule guiding all the civil servants and they must abide by the rules.

2.9 CONCEPT OF GOVERNMENT MINISTRY

The term government ministry as a political organization comprising the individuals and institutions authorized to formulate public policies and conduct to affairs of a State” (Funk and Wagnalls (1971). For any government ministry there must be public fund involved. Also an asset set aside for particular purposes. It may also denote cash, securities or other asset placed in the hands of a trustee or set aside and administered for a predetermined or formal purpose. The national committee on government accounting (USA) defined fund as “An independent fiscal and accounting entity with self, balancing set of accounts recording cash or other resources together with all related liabilities obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions or limitations”.

Also for government ministry, they have to be operational in a single fund system and not in multiple entity system, because in case of multiple entity. The various ministries and department do not feature as operational entities. In this research, we would take government ministry to be an instruction authorizes to formulate public policies and conduct to affairs of a state and non ministerial departments.

CHAPTER THREE

3.0 RESEARCH METHODOLOGY

This chapter of the project deals with the procedures adopted to carry out my investigation or work. The researcher made use of unique data gathering methods, such as qualitative and quantitative, research population and sampling techniques. These techniques specifically relate to the special nature of the subject matter, and its seen to be very important as the research strongly believe that reading of text books, journals and other periodicals would not be enough to achieve a thorough and standard solution to the problem at hand, thus the researcher decided to use some special method that will help him find out articulated solution to the problems and arrive at purposeful research findings.

The researcher made use of the primary and secondary sources of data mostly in this work.

3.1a. Primary Source of Data;- Since it is events kept or recorded by actual eye witnesses in an event. This sources has high degree of reliability and in this situation, I made use of oral interviews as per the appendices or questionnaires.

b. Secondary Source of data:- As an account of events recorded by someone who obtained his facts from an actual observations, this source is less reliable than a primary sources of information and as such, I consulted some textbooks, journals newspapers to gather related facts figures as the references of such books are in the Bibliography.

3.2 Oral Interview:- the researcher made use of face to face interview held with some members of staff of the ministry of finance, also engaged in bringing

discussions with staff of other ministries and departments of governments directly or indirectly connected to the ministry of finance.

In such case question relating to the reliability and adequacy of internal control in the ministry of finance were posed, please see questionnaires. The objective of the researcher in using this method is to get on the spot response to the information sought and the researcher is sure that the respondents understood the questions. It was also easier to probe tactfully the respondents further so as to elicit further information.

3.3 RESEARCH POPULATION AND SAMPLING TECHNIQUES:- The researcher made use of some of the staff of ministry of finance. It was seen to be most appropriate since the sample size is small i.e. Niger State Ministry of finance Minna.

The organization is simple and as such it was easy to obtain first hand information from all the departments and personnel of the ministry through because the population is so small. It was possible to conduct face to face interview with some of them.

3.4 DATA ANALYSIS TECHNIQUES:- The analysis techniques the researcher made use of quantitative and qualitative techniques.

A. Quantitative Techniques:- The researcher used table, percentages and charts.

- i. Table:- The researcher use table to show the number of people the way they are being grouped.
- ii. Percentages:- under this the numbers or the percentages of respondents were known.
- iii. Chart:- It is used to represent the number of respondent.

B. Qualitative Techniques:- this techniques the researcher use both descriptive and narrative method as per data presentation below.

3.5 DATA PRESETATION

This chapter is concerned with the analysis of data obtained through the various techniques mentioned in chapter three ie. Oral interview, qualitative and quantitative techniques. (The sample size on which analysis is based is the Niger State ministry of finance. The researcher mean that majority of the workers and all the departments in the ministry were involved. Also involved were some supplier/contractors as well as workers in other ministries in Niger state that deal more often with the ministry of finance.

To be precise the researcher interviewed a total of ninety five (95) persons comprising forty five (45) workers in the ministry and twenty five (25) contractors/suppliers and workers in the ministry were grouped into four based on educational qualifications as follows:

Group	Qualification	Number
A	PHD, MSC, MA, BSC, BA, HND,	10
B	ND, NCE, A LEVEL ETC.	20
C	WASC, SSCE, GCE, TCII	30
D	C4, JSSCE, FSLC	35
	TOTAL	95

The essence of the study is to find out whether or not there is a financial control and accountability system in the Niger state Ministry of Finance.

How efficient and effective is it ?

If not effective, the study aims at finding out the problems and subsequently suggest solutions to the problems.

In this chapter, data is analyzed and interpreted based mainly on the oral interview for easy analysis and interpretation. The questions were summarized into four main groups to reveal the problem associated with the subject matter i.e accountability and financial control.

The group questions are:-

- a) poor staffing
- b) Internal control problems
- c) Effect of government laws
- d) Other problems

Other problem have to do with the followings:-

- i. poor remuneration/benefits
- ii. Laxity/dishonesty on the part of workers
- iii. insufficient funding of accounting and finance function e.g. lack of working material and other operational facilities.

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

In analyzing the data, two statistical techniques were used i.e Percentage and ratio methods based on the qualitative techniques. The higher the percentage of the problem as being represented in bar chart the higher the ratio on the financial control and accountability system in the ministry of finance and vice versa.

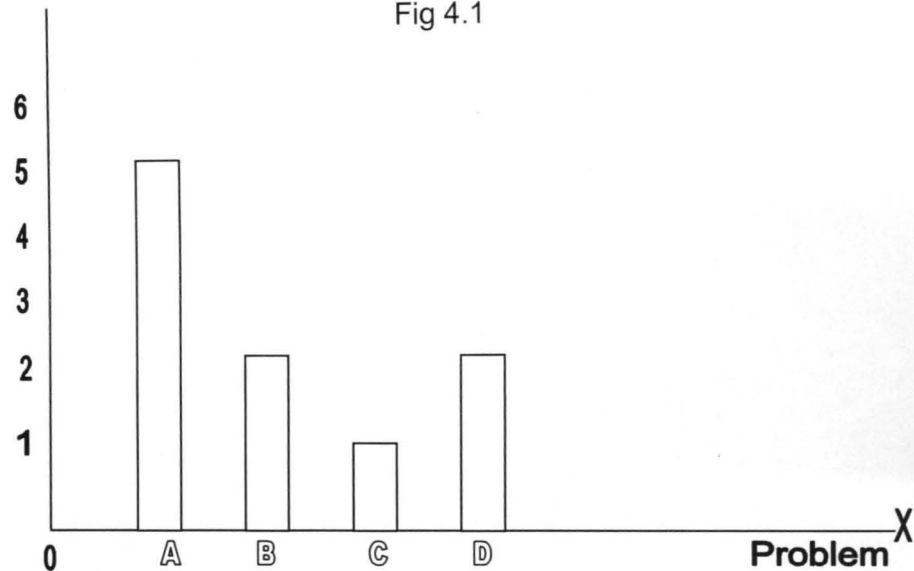
In finding out the percentages, number of respondents that agreed with each question in each group is scored over the total number of respondents in that group and multiplied by one hundred.

Analysis of the responses from the oral interview is also used to test the hypothesis in particular. As mentioned earlier, the worker interview are grouped in for group A- D and group E contractors/supplier. All the problems are also group into four main problems. A-d.

Major Problem(s)	No of Responses	Computation of percentages (%)	Ranking
Poor staff	5	$5/10 \times 100 = 50$	1 st
Internal control	2	$2/10 \times 100 = 20$	2 nd
Effect of Gov. law	1	$1/10 \times 100 = 10$	3 rd
Other problems	2	$2/10 \times 100 = 20$	2 nd
		100	

No. of resp.

Fig 4.1



Fifty percent of group a workers as represented in the bar are saying major cause of the problem is poor staffing. Also to other group B- D.

However, it was observed that the internal Auditors in the ministry has a much lower

qualification than most of the directors in the ministry and as such lower level staff.

Thus no doubt his independence must be tampered with. He also report to the commissioner.

The DIL (Director investment and loans)

DPM (Director personnel management) are all answerable/responsible to Director general.

DPRS (Director planning research and statistics)

Permeate secretary oversees all the department/sections and thereafter reports to the commissioner based on the above explanation, it is clear that at least there is a system set up to ensure accountability and financial control in Niger State

Ministry of finance. However, it is clearly based on the status of the internal auditor whose independence is inadequate.

Moreover, the civil service reforms 1988, gave more powers to the DFS thereby introducing into the system internal control problem in relation to expenditure. For instance, the civil service reforms of 1988 made the department of finance and supplies to be in charge of account, stores, Jobbing orders are given by the DGS, his department inspects the job when done and payment made by his department. Also the department is in charge of vehicle maintenance.

Thus, the researchers observed this to be a serious danger signal affecting adversely the financial control and accountability system in the ministry. This is so as misappropriations, embezzlement and so as could be carried on within the department without being detected in the organ gram, it is seen that the payroll, cash office reconciliation are all under the DFS. Based on the foregoing some hypothesis is true while others are wrong.

Also in analyzing more of the response from oral interview three workers i.e 20% say the problem of financial control and accountability inadequacy stems from internal control problem. In a similar vein, three workers i.e 20% (see bar d above) attribute the problem to other problems" (as explained in 4.0 only two of them i.e. 10% (see bar c) attribute it to adverse effect of the government law.

Table 4.2 group B

Major problems	No of responds (f)	Computation of percentage %	Ranking
A. poor staffing	5	$5/20 \times 100 = 25$	2nd
B. internal control	10	$10/20 \times 100 = 50$	1 st
C. effect of the law	2	$2/20 \times 100 = 10$	4 th
D. other problem	3	$3/20 \times 100 = 15$	3 rd
	30		

No of Respondance

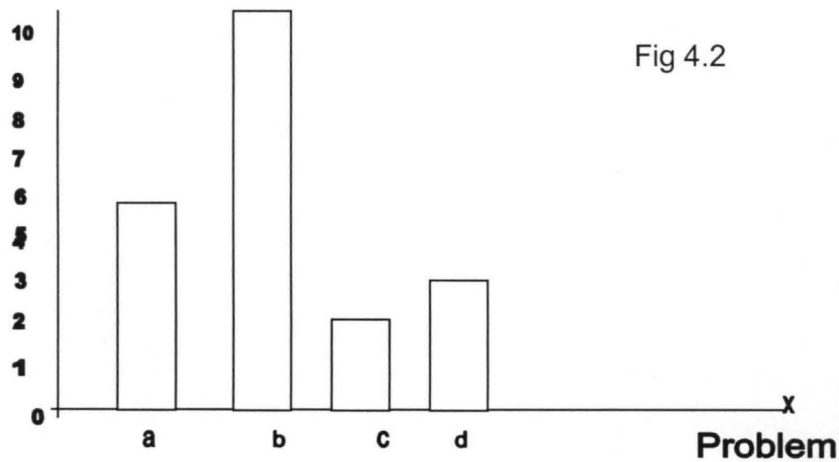
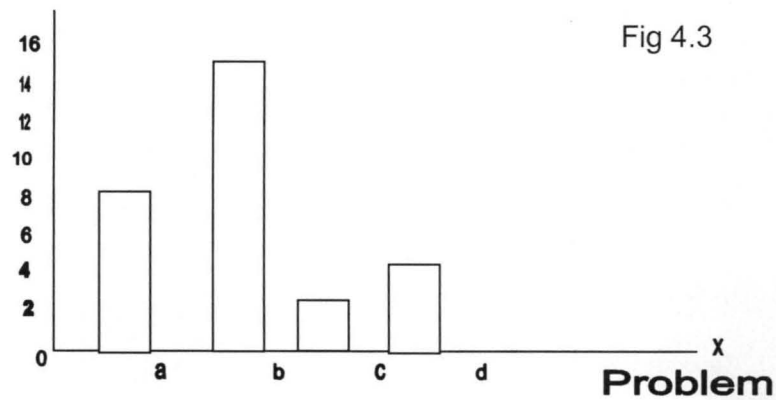


Table 4.2 and figure 4.2 represent response of group B workers in the ministry for these. They believe that inadequacy of the system of financial control and accountability is mainly as a result of internal control problems, 50% with the longest bar (b). this is followed by the problem of poor staffing 25% bar (a) "other problems" 15% bar (d) and lastly by the adverse effect of some government laws. Other and regulations 10% bar (c).

Table 4.3 Group C

Major problems	No of responds (f)	Computation of percentage %	Ranking
A. poor staffing	8	$8/30 \times 100 = 26.6$	2 nd
B. internal control	15	$15/30 \times 100 = 50.0$	1 st
C. effect of the law	2	$2/30 \times 100 = 6.6$	4 th
D. other problem	5	$5/30 \times 100 = 16.6$	3 rd
	30	99.8/100	

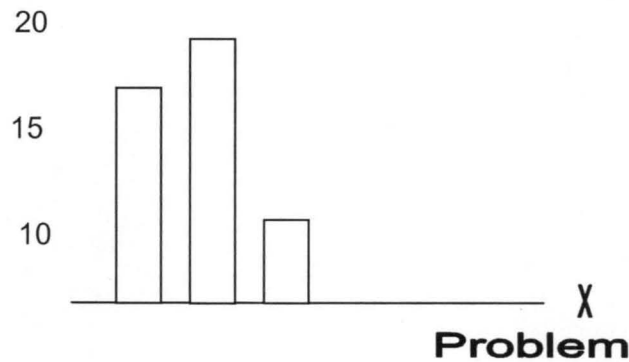


Comment:- According to table 4.3 and fig 4.3 the 15 Group C worker i.e 50% as shown also in bar B attribute inadequacy of the financial control and accountability system in the ministry to internal control problems, eight worker among them representing 26.6 of them as seen in bar (a) attributed the problem to poor staffing. Other problem "was propagated as the cause of problem by 16.6% of the worker effect of the law was put for word by only 2 workers i.e 6.6% shown in bar C.

Table 4.4 Group D

Major problems	No of responds (f)	Computation of percentage %	Ranking
A. poor staffing	11	$11/35 \times 100 = 31.4$	2 nd
B. internal control	15	$15/35 \times 100 = 42.8$	1 st
C. effect of the law	-	-	4 th
D. other problem	9	$9/35 \times 100 = 25.7$	3 rd
	35	$99.9/100 .00$	

No of responses



Comment:- 15 Group D worker representing 42.8% of them (see bar b) attributed inadequacy of financial control and accountability system to internal control problems. 11 workers say it is as result of poor staffing (i.e) 31.4 % as seen bar a. Nine a say it is because of other problem to the effect of law as most do not even understand the operation of the laws in government accounting.

Table 4.5 Group E

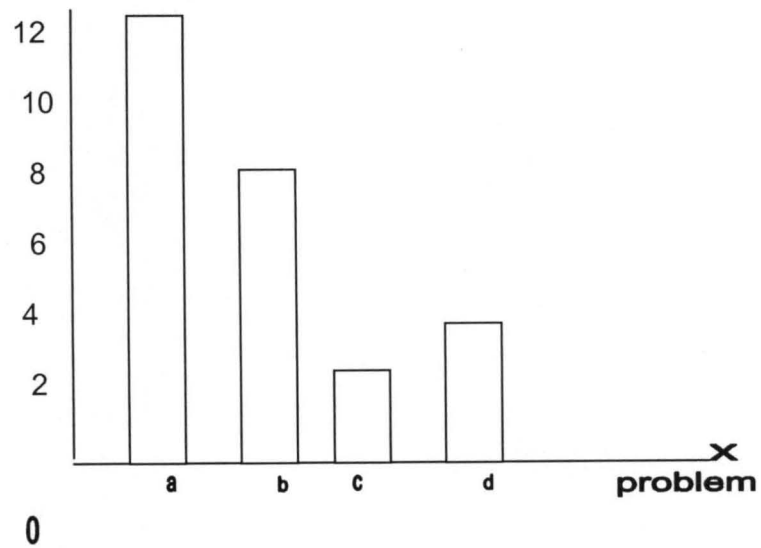
Contractors/suppliers

Major problems	No of responds (f)	Computation of percentage %	Ranking
A. poor staffing	10	$10/25 \times 100 = 40$	1 st
B. internal control	8	$8/25 \times 100 = 32$	2 nd

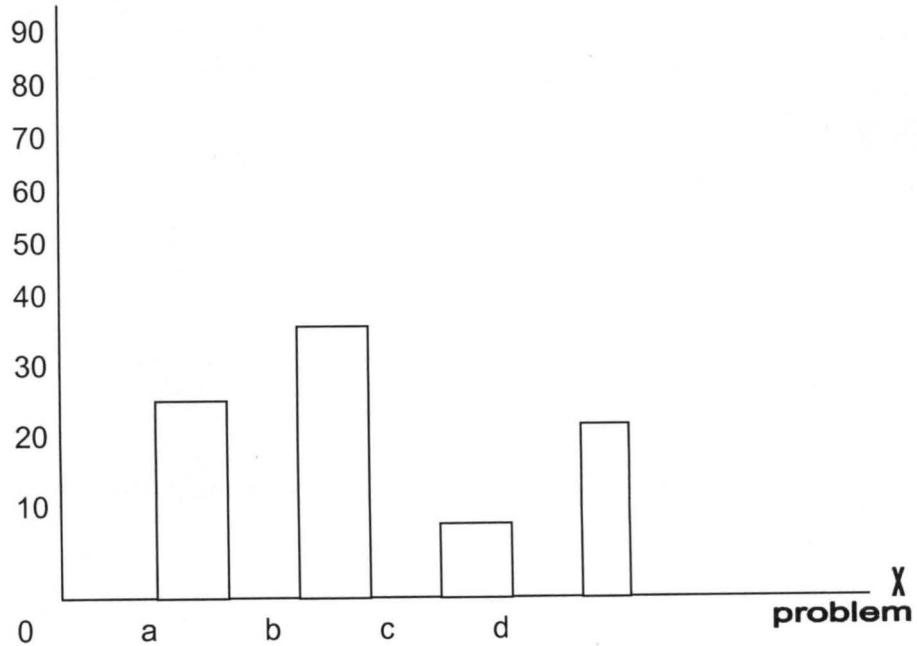
C. effect of the law	3	$3/25 \times 100 = 12$	4 th
D. other problem	4	$4/25 \times 100 = 16$	3 rd
	25	100	

No of responses

Fig4.5



No of responses



Comment:- The summary table and chart above shows 40 respondents out of the 95 interviewed i.e. 42.1 % agreeing that internal control problems is the major causes of the inadequacy of the financial control and accountability system in Niger state ministry of finance. The next major problem is poor staffing 29.4, then other problem 22.1 and lastly effect of the law 6.3

4.2 EFFICIENCY AND EFFECTIVENESS OF FINANCIAL

control and accountability in Niger state ministry of finance, the financial control and accountability based on the 4.1 and hypothesis shows that in Niger State ministry of finance use inadequate method of control basically on the internal Auditor whose independence is hampered with, inadequate, since more power is been invested to DFS, some wrong things might happen within the department without, no one detecting it.

Comment:- as shown in table 4.5 and figure 4.5 the contractors/suppliers believe that the cause of the inadequate financial control and accountability system in the Niger State ministry of finance is mainly due to poor staffing than by internal control problem and other problems. They believe that the effect of the law least affects the system.

Based on table 4.1 –4.5

From the four table and chart shown above it is evident that the major cause of the inefficiency and inadequacy of the financial control and accountability system is internal control problem as it ranked first in tables 4.2, 4.3 and 4.4.

This is followed by poor staffing which ranked 1st in table 4.1 and 4.5 then 2nd in table 4.2 and 4.3, 4.4 after poor staffing comes “other problems” which ranked 2nd equally with internal control problems in the table 4.1 and then 3rd in table 4.2, 4.3,

4.4 and 4.5 effects of law always ranked last and as such its effects on the inadequate situation of the financial control and accountability system in Niger state ministry of finance is negligible.

Major problems		No of responses (f)	Computation of percentage (%)	Ranking
A	Poor staffing	28	$28/95 \times 100 = 29.4$	2 nd
B	Internal control	40	$40/95 \times 100 = 42.1$	1 st
C	Effect of the law	6	$6/95 \times 100 = 6.3$	4 th
D	Other problem	21	$21/95 \times 100 = 22.1$	3 rd
		95	100.00	

Embezzlement of fund and misappropriation within the department. With this, the existing financial control and accountability in state is not efficient and effective enough to say that there is suppose to have what is called segregation of duty among the organ gram and not based every thing on one person charge so that in case of any error or fund misappropriation, embezzlement it will be easily detected and amendment will follow immediately for more effectiveness.

4.3 LIMITATION TO FINANCIAL CONTROL AND ACCOUNTABILITY IN NIGER STATE

The limitation to financial control and accountability in Niger state are based on this major problem as detected in (4.1) as bellow:-

- i) internal control
- ii) poor staffing e.g poor remuneration and other social benefits
- iii) other problem's resulting in poor attitude to work.
- iv) Adverse effect of the law.

In line with the above mentioned major problems it was observed that there is the problem of expenditure control in the ministry which is an important aspect of financial control.

This stems from the weakness of the system of internal control, internal check and the internal audit unit. Expenditure sometimes are incurred without appropriate authority. Often the provisions of the budgets with regard to expenditure are exceeded. Also with this problem(s) line up here are what will make the ministry of finance not to achieve exactly what they want to achieve according to how they want it to be used in the ministry. Poor staffing e.g. Poor remuneration and other social benefit:-

Investigation into the problem of poor staffing revealed that though the ministry is overstaffed most of workers are unskilled, lacking minimum knowledge of accounting and financial control duties. No professionally qualified accountant in the ministry, the total take home pay of the workers compared to what is obtained in the private company is not encouraging. Social benefits are not spoken of in the ministry. There is no doubt is a major factor that lead to general poor attitude of workers to work as seen in the lateness's negligence and delay of operation often, information, especially accounting information are not timely adequate and as much sometimes irrelevant. Another major problem discovered is the adverse effect of some government laws and regulations on the financial control and accountability system in the ministry. A good example is the effect of the civil service reform 1988. before the reforms, the Director of personnel management (DPM) issued local purchase orders (LPOS) while the Director of finance and suppliers (DFS) inspect job done/ supplies made and authorizes payment on being satisfied that the job done/supplies made were done according to specification(s). However the reform concentrated the

job of issuing inspecting authorizing and making payments for job done/supplies made on the DFS.

INTERNAL CONTROL:- The investigation revealed that internal audit unit was discovered to be headed by an officer with lower qualification and as such in rank to most other officers in the ministry this places the internal auditor in an under-dog position relative to the officers and no doubt, this hampers his independence. Worst still is that the internal audit unit is somewhat affiliated to the finance and supplies department.

CHAPTE FIVE

5.0 FINDINGS, SUMMARY AND CONCLUSION AND

5.1 FINDINGS

A. As stated in statement of problem that despite public cry over policies, civil servants, soldiers and other entrusted (or who entrusted themselves) with public office have not been very successful in accounting effectively for their stewardship there exist or the operation of government accounting is governed by certain rule and regulations which includes:-

i) the 1999 constitution of federal republic of Nigeria is a legal document which regulates not only government accounting but the whole aspect of financial management in government.

ii) Finance (control and management) Act 1958 as amended.

iii) Audit Act of 1956 (as amended) this covers the areas of Audit and Accountability within the government.

iv) The financial regulations 1976 as it deals with financial and accounting matters of the government.

v) Treasury and finance circular and circular letter. Tools used to amend the existing provision of financial regulation.

B. The laws and rules are not functional as expected, this is traced to the incapability of the operators of these rules and regulations.

C. Internal control system in most ministries are not adequate and where present are not functional.

D. In the process of government accounting, the application of the principles of accounting entity has not been consistence and there is no Agency accounting in existence at present.

E. Finally, there has not been a well developed articulate Nigerian government accounting and financial control system.

5.2 SUMMARY:- This research work reveals the undisputable truth that there is a system of financial control and accountability in the Niger state ministry of finance, Minna. A close examination of the organogram as shown in page ... would help the reader discern this for one thing, the various units and sections required to ensure accountability and financial control are in place.

There are, the Niger State financial instruction volumes 1 & 2 which specify in clear terms mode of accounting operations in the ministry, from time to time, relevant, timely and meaningful information in form of circulars are also receive from the accountant – general office as well as the bureau of budget and planning. However, it is worthy to note that in as much as it is important to have the material and units needed to ensure financial control and accountability, it is more important to ensure that they are optimally used. The humans factor thus, plays an important role in this regard. The system are being operated by humans to ensure the objectives for which they are put in place. For optimum use, the system also has to be adequate and each unit having not just the basic tools both human and materials but all necessary tools to ensure that objectives are achieved.

The researchers in the conduct of this research found out that the system of financial control and accountability in Niger state is grossly inadequate. They attribute the problem to the framework of the system as well as people operating the systems though, both are interwoven. As pointed out in this chapter, the major problems in descending order are:-

- Internal control
- Poor staffing

- Other problems resulting in poor attitude to work
- Adverse effect of the law.

The above mentioned problems, it was observed that there is the problem of expenditure control in the ministry which is an important aspect of financial control.

Investigation into the problem of poor staffing revealed that though the ministry is overstuffed, most of workers are unskilled, lacking minimum knowledge of accounting and financial control duties, there is no professionally qualified accountant in the ministry.

The total "take-home" pay of the workers compared to what obtained in the private companies is not encouraging. Social benefits are not spoken of in the ministry. There is no doubt this is a major factor in the generally poor attitude of workers to work seen in the lateness, negligence and delay of operations often, information, especially accounting information are not timely. Adequate and as such, sometimes irrelevant.

Another major problem discovered is the adverse effect of some government laws and regulations on the financial control and accountability system in the ministry. A good example is the effect of the civil service reform 1988. Before the reforms, the director of personnel management (DPM) issued Local purchase orders (LPOs) while the Director of finance and supplies (DFS) inspect the job done/supplies made and ensures that the job done/supplies made were done according to specification(s).

However, the reform concentrated the job of issuing inspecting, authorizing and making payments for job done/supplies made on the (DFS).

The internal Auditor unit was discovered to be headed by an officer with lower qualification and as such in rank to most other officers in the ministry this place the

internal Auditor in an under-dog position relative to other officers and no doubt, this hampers his independence.

It is important to mention at this stage that all the workers irrespective of educational qualification and contractors/suppliers, agreed that there is a system of financial control and accountability in Niger State ministry of finance.

However the statistics of response shown in summary table 4.6 and figure 4.6 prove hypothesis I absolutely true and hypothesis II wrong. Also in the chapter II the frame work of financial control was developed and details about internal control in particular as well as the responsibilities devolving on operators within the internal control frame work. And characteristic of financial control were all described. Also the financial facets and diagram were represented according to their duties and responsibilities in chapter III the research methodology were been describe, how source and data were been collected and 1st head information been given to the researcher to achieve his objective and the techniques use in the data and how it is been selected.

Also in this chapter (v) were the summary, findings and Recommendation were prove and how they use it to prove the hypothesis given in chapter I to be true and false.

With all this mention at this stage that all the workers mention their stand by proving that there is still a system of financial control and accountability in Niger State ministry of finance Minna.

5.3 CONCLUSION

Conclusively, it is clear that there is a system of financial control and accountability in Niger State. However, it is likewise seen that the system is grossly inadequate. This no doubt accounts for widespread financial recklessness in many ministries of government. Often, timely financial reports are delayed.

There are no doubt, accounting, budgetary and audit failures in the ministries. Delay in publish financial reports hampers accountability as often, there are no bases of assessing performance of individual workers as well as the various units in the ministry. Therefore, hypothesis (I) is perfectly correct and (II) wrong.

RECOMMENDATION

After a careful analysis and critical appraisal of financial reporting and accountability in the public sector with a case study of some Department, the researcher therefore makes the following recommendations which is one of the purpose of this study.

A. That the way forward for the Nigerian system is to seek ways which gives more accounting function to ministries and departments and enable each agency of government to publish its own accounts of operating results as well as present its financial picture. This seems to be the accounting objective as can be gleaned from the 1988 civil service reforms. That there is need to stimulate the necessary legislative initiatives which will strengthen the institutional arrangement for financial control and in particular the authority rested in the treasury to effect them.

B. That standards for Accounting in the public sector must take into account the emphasis on stewardship capital and residuary risk taken. Also all money should be accounted for in terms of property.

C. There is need to install a sound system of internal check. Duties should be properly segregated, clearly defined and assigned to different person(s) units. Such duties includes:-

- i. Authorization
- ii. Custody
- iii. Disbursement
- iv. Recording

The internal Audit unit, s

ould be improved given the Auditor in charge enough authority and ensuring independent operations needed for effective and efficient performance of its duties.

D. Improvement of workers working condition It is true that a "hungry man is an angry lion" thus, there is need to provide necessary social benefits for each member of staff of the ministry or departments.

This will improve working relations and enhance performance individually and collectively. The government should look into the worker's remuneration and possibly equate them with those of workers in the private sectors. Enough social benefit schemes should be put in place. Stringent, but appropriate measures should be put in place to check lateness to work and redundancy.

E. Review of the law:- There is need to educate the workers on the provisions of the law. Some of the law eg. The 1988 civil servant reforms should be revised especially in relation to the authority concentrated on the Director of finance and supplies (DFS). The commissioner should from time to time make sure that there is compliance with relevant legislation and other internal guides e.g. ministry accounting code and manual.

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APPENDIX

QUESTIONNAIRE

The under listed questions were pasted to various member of staff of the ministry in order to identify the state of its financial control and accountability system.

INTRODUCTION QUESTIONS

- 1) What position do you occupy in the ministry?
 - a) junior staff
 - b) Senior staff
 - c) Management staff
- 2) What is your age?
- 3) What is your qualification?
 - a) FSLC
 - b) WASC, RSA, TC II,
 - c) OND, NCE
 - d) HND, BA, BSC, MA, MSC, AND PHD.
- 4) For how long have you worked with the ministry?
 - a) less than a year, 1 – 2 year and above 5 yrs
 - b) since creation of Niger State till date.
- 5) is there a system of internal control in the ministry?
 - i) Are duties properly segregated?
 - ii) Are transactions properly authorized before they are executed?

- iii) Is there efficient management control of workers assets and money in the ministry
 - iv) Is there a good system of internal checks and through supervision of worker by responsible officers?
- 6) Do you have an internal audit department?
- i) In your view is there adequate adequate enjoyed by aunt staff?
 - ii) Is the operation of the internal Audit unit in practice, subject to excessive control by politicians and senior government official?
 - iii) If yes, has it limited the level of independence enjoyed by staff of the audit department?
- 7) Are there any problem in relation to staff composition in the ministry?
- 8) Do you have the right caliber of personnel such as Accountants and even chartered Accountants in the various units of the ministry. In your view, is the working condition obtainable in public service unfavourable, when compared with what obtains in the private sector?
- 9) what is the staff strength in the ministry?

LEGISLATION

- 10) Do you think that new laws made have had effect on the financial control and accountability in the ministry?
- 11) What are some current legislation that have affected accountability in the ministry?
- 12) Do the 1979, and 1989 constitutions and the civil service reforms 1988 affect the operation of the ministry?

- 13) If yes, how and to what extent?
- 14) How do you assess workers attitude to work in the ministry?
- 15) Do you think many of the workers have satisfaction in their wok?
- 16) Do you enjoy enough social benefits like your counterparts in the private sector?
- 17) If yes, what are some of them?
- 18) If no, how do you think that it has affected workers attitude to work?
- 19) Are the system fraud or poor?
- 20) Based on the question above, do you think the system of financial control and accountability in the ministry is adequate?
- 21) If no, what do you think is the major cause?