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Financial Control and Accountability in the Nigerian Public Sector

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ABSTRACT
We investigate the effect of financial control on accountability in the Nigerian public sector. Particularly, we examine financial control in terms of supervisory control, account control, and segregation of duties. Furthermore, we provide control for the gender and experience of the respondents by including them in the regression model. This study captures selected federal government ministries and parastatals. The researcher adopted 3 of these federal ministries and parastatals and they included National Directorate of Employment, Federal Inland Revenue Service, and Niger Delta Development Commission. These federal ministries and parastatals were selected based on accessibility that will enable the generation of data for the study. Thus, the population of the study consist of 200 respondents selected from the 3 federal ministries and parastatals. Particularly, to examine the cause-effect relationships between the dependent variable and independent variables as well as to test the formulated hypotheses, we used a robust regression analysis since our results reveal the presence of heteroskedasticity. Based on the study's findings, we conclude that all of the financial control components used in this study significantly improve accountability in the Nigerian public sector. To improve accountability in the Nigerian public sector, we recommend that a system of effective and efficient application of financial control strategies such as segregation of duties, proper account management, and adequate supervision be implemented.
Keywords: financial control, accountability, Nigerian public sector, parastatals

INTRODUCTION

Financial control is one of the many governing and monitoring mechanisms that have been made necessary by the level of public sector fraud and financial misappropriation in many government entities. In order to prevent and identify the extent of financial and economic crimes committed by public sector employees and politicians, Chapman (2019) noted that public sector financial control have become essential for public sector entities. Government and public sector organizations' financial results are impacted by this level of financial and economic crimes. Sambo and Imiete (2018) noted that the aim of financial controls is to provide an overall guiding framework for a sound and efficient management of resources in the public sector. Mulu (2018) stated that financial control practices promote government ability to reach its objectives, safeguard assets and records, enhances operational efficiency through budget and encourage adherence to prescribed policies and regulations.

According to Tapang and Ibiam (2019), cases of bribery, theft of government property, and misappropriation of public funds are common in public sector organizations. The authors also claimed that public sector financial control has evolved into a technique for keeping an eye on and reining in the operations of public sector organizations. The financial statements, policies, programs, and operations of

public sector organizations are audited, and the auditor expresses an opinion on whether the financial statements fairly present the financial position and the results of the entity's operation in accordance with the legal and financial reporting frameworks (Financial Audit Manual, 2015). Eke (2018) mentioned that conducting a financial audit entail examining supporting documentation to support data found in accounting records and financial statements provided to management for decision-making.

The aim of financial controls in the public sector is to provide an overall guiding framework for a sound and efficient management of resources. The goal of having a strong system of financial control is to promote the government's ability to reach its objectives, providing reliable financial data, safeguarding assets and records, evaluating operational efficiency through budgetary control, and encouraging adherence to prescribed policies and regulations. Thus, financial control practices facilitate effectiveness and efficiency of operations thereby improving the reliability of internal and external financial reporting and assist in compliance with laws and regulations (Wachira, Ngahu & Wagoki, 2014). The financial audit of the public sector focuses on transactions and events involving revenue or sales, cash, asset purchases, expenditures, capital receipts and payments, payroll, and external financial reporting.

However, in a bid to improve financial control practices in the Nigerian public sector, the federal government developed the Integrated Payroll and Personnel Information System (IPPIS) in April 2007. The IPPIS creates a centralized database system for Nigerian public service with a single, accurate source of employee information that provides integration with other business applications. Akande (2019) emphasized that the idea of IPPIS is to provide a reliable and comprehensive database for the public service, facilitate manpower training, eliminate record and payroll fraud, facilitate easy documentation, ease updating and retrieval of personnel records, and speed up convenient staff remuneration payment with minimal waste and leakage. IPPIS was launched with the objectives to equally provide a centralized database to aid government manpower planning and decision making ease automation and storage of personnel records to support monitoring manpower leakages by ensuring staff remuneration is based on correct information which thereby curbs financial leakages and embezzlement in the public service payroll system.

The Nigerian society is filled with stories of wrong practices such as stories of ghost workers on the pay roll of Ministries, Extra-ministerial Departments and Parastatals, frauds, embezzlements and setting ablaze of offices housing sensitive documents and corruption are found everywhere in the country (Okwoli, 2004). According to Bello (2001), huge amount of Naira is lost through one financial malpractice or the other in Nigeria, which to say the least, drains the nation's meager resources through fraudulent means with far-reaching and attendant consequences on the development or even socio-economic or political programmes of the nation. Billions of Naira is lost in the public sector every year through fraudulent means. This represents only the amount that is ferreted out and made public. Indeed much more substantial or huge sums are lost in undetected frauds or those that are for one reason or the hushed up. Appah and Appiah (2010) argues that cases of fraud is prevalent in the Nigerian public sector that every segment of the public service, could seem to be involved in one way or the other in some of these nasty acts.

Hence, in Nigeria's public sector, there is evidence of poor accountability because the attributes of convenience, completeness, significance, quality, dependability, and timely disclosure of financial, social, and political information about government activities are completely unavailable or partially available for the citizens to assess the performance of public officers, mostly the political office holders, and also the management of public funds in terms of how public office holders give accountability report of their stewardship. Other problems include poor administration of government funds. Also, accounts of public sector organizations are characterized by inadequacies such as improper bookkeeping of accounts and other necessary records; embezzlement of public funds, especially among top officials. On the basis of the foregoing, this study examines the effect of financial control on accountability in the Nigerian public sector.

Conceptual Clarifications and Hypotheses Development

Accountability

Accountability is a crucial idea in the financial management of resources in the public sector. Onurah and Appah (2012) define accountability as the duty to demonstrate that duties and responsibilities of the public sector are carried out in accordance with established policies, procedures, rules, and standards, and the officer reports on performance results fairly and accurately in relation to mandated roles and or/plans. According to Oloruntoba and Gbemigun (2019), the idea of accountability refers to the organizational structure, strategy, procedures, and legal and reporting framework that make it possible for public sector organizations to use taxpayer money, make decisions that have an impact on people's lives, and be held accountable for their deeds. According to Almquist et al. (2013) and Jesus and Eirado (2012), in order to be held accountable in the public sector, governments must explain to the public where their money comes from and how it is used. Financial accountability combines legal and economic reason with an emphasis on the integrity, compliance, and effectiveness of public sector organizations. Utilizing financial and non-financial resources efficiently and effectively is part of it (Appah & Zibaghafa, 2018; Zeyn, 2018). minimizing the use of improperly obtained public funds is part of it (Mohamad, et al, 2015). Adegite (2010) went on to say that accountability is the duty to show that work has been done in accordance with established rules and standards and that the officer reports performance results fairly and accurately in relation to mandated roles and or/plans. It entails carrying out actions in a transparent manner while following the law and soliciting feedback. Public accountability, according to Johnson (2004), is crucial to the operation of our political system because it requires those in charge of formulating and/or implementing policy to be required to explain their decisions to their constituents.

Financial Control

The term ‘control’ has been known as one of the principles of management. Control exists in most human endeavours. Most authorities agree on what makes up control. Lucey, (1996) states that, control is concerned with the efficient use of resources to achieve a previously determined aim and objective, or set of objectives, contained within a plan. Similarly, Koontz, Donnel and Wiehrick, (1980) defined control as the coordination of activities of subordinates to make sure that events conform to plans. Ekwonu, (1996) states that control is the capacity of the performance of the activities of subordinates in order to make sure the objectives and plans devised to achieve them are being accomplished. All these definitions point to the fact that control exists to ensure that organizational objectives are met through measurement of performance. The control process according to Koontz et al, (1980) involves three steps which include: Setting and Establishment of standards, measuring performance against these standards and correcting deviations from standards and plans. Finance occupies a particular and special place in the conduct of government business.

Buger and Woods (2014) defined financial control practices as an area that focuses on the prioritization and use of scarce resources, ensuring effective utilization of public resources, and attaining value for money in meeting the objectives of government and in particular delivering services to the people. Correia (2014) holds the view that, financial control practices forms part of the total operation of the public sector and as such, it relates to the other functional disciplines in the public sector. Fung (2012) defined financial control practices as being part of the decision-making, planning and control systems of the public sector. It is considered to incorporate the treasury function; it also incorporates the evaluation, selection, management, and control of new capital investment opportunities. Financial control practices deals with the allocating and use of public resources efficiently and effectively. The financial control practices include account control, supervisory control, segregation of duties, resource generation, resource allocation, and expenditure control and resource utilization (Olaoye, Ogbebor, and Elelu, 2021). However, in this study, our focus will be on account control, supervisory control, and segregation of duties.

Supervisory Control and Public Sector Accountability

Supervision is the process of directing, helping, guiding, and stimulating growth in the subordinates in order to improve the quality of performance in an organization (Firz, 2006). It is also a combination or

integration of processes, procedures and conditions that are consciously designed to advance work effectiveness of individuals and group. Supervision is an intervention that is provided by a senior member of a profession to a junior member or members of that same profession. Ifedili & Ifedili (2013) averred that supervision is required at all levels of management because when productivity is low, the supervisor is usually held accountable by the superiors hence the main reason for supervision is to use the human and non- human resources for the purpose of maintaining standard, quality and goal achievement. As an organization grows larger and more complex, a critical need develops for someone to be assigned specific supervisory responsibilities so that all work activities will be coordinated and directed towards accomplishing the goals of the organization. The size of the Nigerian public organization portents that with growth comes complexity and with complexity comes the need for competent and effective supervision. Therefore, supervision is a vital part of a workplace that intends to maximize its success potential. It naturally follows, then, that poor supervision in a workplace is one of the primary obstacles to achieving potential success by an organization. On the basis of the foregoing, we state our first hypotheses as:

Ho1: Supervisory control does not significantly improve accountability in the Nigerian public sector

Accounts Control Public Sector Accountability

In Nigeria, financial regulations are strong control tools used in the Public sector fund management. They are the accounting manual of the three tiers of Government (Federal, State and Local Government) designed to guide the management of public funds. These regulations ensure good accountability, prevention and early detection of fraud and other financial crimes. The rules deal with the procedures to be adopted for the receipts and disbursement of public funds and how to ensure accountability by government. Financial regulations is an accounting manual of Government as they state all the guidelines, rules and instructions to be followed in order to ensure legal and wise spending. Accountability is the main concept for governance. Accountability requires that those in positions of public office should account for their performance to the public or the citizens they are representing. Therefore, accountability implies that decision makers are monitored by, and are responsible to, others, each of whom is, in turn, responsible to the people of the country. In respect of public financial management, there are several means through which accountability is enforced such as the auditor general, public account committee, and the ombudsman. These accountability mechanisms must be strengthened to reduce the level of corruption in the country. The annual budget of a nation must be an instrument of accountability, a stewardship report of what was done during a given financial year and just a reflection of how money was allocated, spent, unspent and subsequently returned to the purse of the government or sometimes, even wasted. Hence, we hypothesized that

Ho2: Account control does not significantly improve accountability in the Nigerian public sector

Segregation of Duties and Public Sector Accountability

Segregation of Duties (SoD) is a fundamental part of sustainable risk management and internal controls. SoD means that work is allocated so that an employee or individual cannot commit and hide errors or fraud in their regular duties. However, SoD tends to be challenging for especially smaller firms. There is only a minimal amount of research about the conceptual basis for guiding how the duties should be segregated to improve internal controls. (Kobelsky, 2014.). Hence, we hypothesized that

Ho3: Segregation of duties does not significantly improve accountability in the Nigerian public sector

Theoretical Review

This research is based on the agency theory, which explains the relationship that exists in a business environment between principals and agents, in this case, the government and its employees. An agency relationship exists when one or more people, known as principals, hire one or more other people, known as agents, to perform some service and then delegate decision-making authority to the agents (Meckling and Jensen, 1976). In business, the primary agency relationships are those between stockholders and managers, as well as those between debtholders and stockholders. In finance, the most common agency relationship occurs between shareholders (principal) and company executives (agents). These

relationships are not always harmonious; in fact, agency theory is concerned with what are known as agency conflicts, or conflicts of interest between agents and principals. Agency theory addresses issues that arise as a result of differences in the goals or desires of the principal and agent. This situation may arise because the principal is unaware of the agent's actions or is prevented from obtaining the information due to a lack of resources. This has implications for corporate governance and business ethics, among other things. Agency theory is thus concerned with resolving problems that arise in agency relationships as a result of misaligned goals or differing levels of risk aversion (Uguru, 2016). When there is agency conflict, it often leads to agency costs, which are expenses incurred in order to maintain an effective agency relationship (for example, offering management performance bonuses to encourage managers to act in the best interests of the shareholders, and so on).

Empirical Review

Akinyele (2016) investigated the role of financial control in accountability in the public sector using a case study of Ogun State Hospital Management Board. The study adopted a Survey research design. Data were collected through the use of questionnaire from 100 respondents in Ogun State General Hospital Ota and Ilaro .Ogun State. A content Validity index of 0.807 was obtained in respect of the validity of instrument. The statistical tool employed was regression analysis with the aid of statistical package for social sciences (SPSS) 20.0 version. The findings revealed that there is significant relationship between the extent of financial infringement and accountability there is no significant relationship between effectiveness of audit process and accountability of public fund; there is no significant relationship between effectiveness of legislatives oversight functions and accountability of public fund and there is significant relationship between the effectiveness of formal institutions of financial control and accountability of public fund.

Ozuomba (2019) looked into Nigeria's public sector organizations' performance auditing and accountability. Cross-sectional survey research was used for the study. The power sector in Nigeria made up the accessible population, while the study population was made up of all public sector organizations. The study used secondary sources to collect data, and the unit root test, augmented dickey-Fuller, descriptive statistics, and multiple regression were used to analyze the data. The independent variables were efficiency, equity, and environment, while funding was the dependent variable. According to the findings of the multiple regression analysis, there is a significant and positive correlation between funding and effectiveness, equity, and the environment. The study came to the conclusion that regular public sector behavior does enhance managers' capacity to disclose timely and adequate accountability of public funds.

Agbatogun (2019) looked at the management and financial accountability of the Nigerian public sector. The study used a cross-sectional survey research design and collected data from both primary and secondary sources. After the instrument's validity and reliability were established, the primary data was a carefully crafted through a well-organized questionnaire. Descriptive, t-test, correlation matrix, and multiple regression were used to analyze the questionnaire. The independent variables included good governance (GG), financial accountability (FA), and financial transparency (FT), while the dependent variable was management for service delivery (MSD). The outcome of the multiple regression analysis revealed a positive correlation between good governance practices, financial accountability, and transparency, as well as service delivery capacity. According to the author, accountability must be successful in Nigeria's public sectors. It is crucial that people in public office be made to answer for how they manage public funds.

In 2019, Oloruntoba and Gbemigun looked into Nigeria's public sector performance and accountability. 150 respondents from the Osi Local Government Area in Nigeria's Osun State made up the study's population, which used a cross-sectional research design. 90 of the 120 questionnaires that were distributed were returned. The data from the questionnaire was analyzed using percentages and the chi square method, and the study employed a straightforward random sampling technique. The findings showed that in Osi Local Government Area of Osun State, Nigeria, there is a correlation between

evaluations of public office holders' integrity and performance output over both short and long time periods.

METHODOLOGY

The study utilized survey research design. The design permits the examination of independent variables in respect to their relationship with the dependent variables. The choice of this design was informed by the nature of the research problem and the objectives of the study. This study captures selected federal government ministries and parastatals. The researcher adopted 3 of these federal ministries and parastatals and they included National Directorate of Employment, Federal Inland Revenue Service, and Niger Delta Development Commission. These federal ministries and parastatals were selected based on accessibility that will enable the generation of data for the study. Thus, the population of the study consist of 200 respondents selected from the 3 federal ministries and parastatals. The sampling technique employed is the simple random sampling technique that allows for equal representation of the stated population. The research instrument used in the collection of data in this study is the questionnaire. In a bid to get the precise opinion, the questionnaire was designed in a way that enabled respondent to choose the most appropriate option out of the alternative questions. The questionnaire was arranged in two sections; the first briefly captured the socio-demographical information of the respondents while the second part focused on questions bordering on the subject matter which is financial control and accountability. The questions in the questionnaire were close-ended and were also drafted in a simple, explicit, and understandable language. Also, the questionnaire is structured in an anonymous form to avoid revelation of respondents' personal information and to enhance the data collection vital information from the respondents. The econometric model of the study is stated below:

$$ACCT_{it} = B_0 + B_1 SUPCON_{it} + B_2 ASSCON_{it} + B_3 SEGDUT_{it} + B_4 RSGD_{it} + B_5 RSEQ_{it} + e_{it}$$

Where:

ACCT	=	Accountability
SUPCON	=	Supervisory Control
ASSCON	=	Asset Control
SEGDUT	=	Segregation of Duties
RSGD	=	Respondent Gender
RSEQ	=	Respondents Experience
B_0	=	Model Intercept
B_1-B_5	=	Model coefficient
e	=	Error Term

RESULTS AND DISCUSSION

We investigate the effect of financial control on accountability in the Nigerian public sector. Particularly, we examine financial control in terms of supervisory control, account control, and segregation of duties. Furthermore, we provide control for the gender and experience of the respondents by including them in the regression model. This section presents the Cronbach Alpha test and results obtained from the regression analyses. Particularly, a total of Two Hundred (200) questionnaires were administered to respondents as shown in the table below.

Table 1: Analysis of Questionnaires

Questionnaires	Copies	Percentage
Retrieved	194	97%
Un-retrieved	6	3%
Sent copies	**200**	**100**

Source: Authors Compilation from Field Survey, 2022

From the table above, 200 copies of Questionnaires were sent to 200 Respondents, out of which 194 were retrieved. This represented 97% of the sent copies and thus was found suitable for analysis as against the 6 copies that were not retrieved, representing just 3% of the sent copies.

Table 2: Gender Distribution of Respondents

Gender	No	Percentage
Males	162	84%
Females	32	16%
Total	**194**	**100%**

Source: **Authors Compilation from Field Survey, 2022**

Also, from the retrieved questionnaire and as seen from the table above, it is observed that 162 of the respondents were males, which represented about 84% of the total questionnaire retrieved. Similarly, 32 of them were females representing 16% of the total questionnaire retrieved.

Test for Reliability of the Instrument

The reliability of the research instrument should be determined before a it can be employed for research or examination purposes to ensure validity. In addition, reliability estimates show the amount of measurement error in a test. Put simply, this interpretation of reliability is the correlation of test with itself. Squaring this correlation and subtracting from 1.00 produces the index of measurement error. In this study, we employed the Alpha test. Alpha was developed by Lee Cronbach in 1951 to provide a measure of the internal consistency of a test or scale; it is expressed as a number between 0 and 1. Internal consistency describes the extent to which all the items in a test measure the same concept or construct and hence it is connected to the inter-relatedness of the items within the test. The result obtained is presented below;

Table 3: Alpha Test for Reliability, Consistency and Validation

Item	Obs	Sign	item-test correlation	item-rest correlation	average interitem covariance	alpha
acct	194	+	0.7806	0.5148	.0120541	0.5756
supcon	194	+	0.2967	0.0296	.058716	0.5981
asscon	194	+	0.7198	0.4510	.0193701	0.5480
segdut	194	+	0.6220	0.2437	.0341545	0.6057
rsgd	194	+	0.2500	0.0416	.0584319	0.6818
rseq	194	-	0.1389	-0.0155	.0619275	0.5889
Test scale					.0407757	0.6547

Source: Author Compilation from STATA 14

The minimum acceptable value for Cronbach's alpha is 0.50; below this value the internal consistency of the common range is low. Meanwhile, the maximum expected value is 0.90; above this value is perceived as redundancy or duplication. Alpha values between 0.55 and 0.90 is usually preferred. In this study, the Cronbach Alpha test results as seen from the table above shows a value of 0.65 which makes the instrument for this study reliable and valid. Similarly, the test shows that all the items under study had a score above 50 and thus reliable for further analysis.

Regression Analyses

Particularly, to examine the cause-effect relationships between the dependent variable and independent variables as well as to test the formulated hypotheses, we used a robust regression analysis since our results reveal the presence of heteroskedasticity. The robust regression and the OLS pooled results obtained is presented and discussed below.

Table 4: Regression Result

	ACCT Model (Pooled OLS)	ACCT Model (Robust Regression)
CONS.	**0.792**	**0.795**
	{0.049} **	**{0.058}**
SUPCON	**0.215**	**0.224**
	{0.012} **	**{0.013} ****
ACCCON	**0.598**	**0.576**
	{0.000} ***	**{0.000} *****
SEGDUT	**0.187**	**0.207**
	{0.001} **	**{0.000} *****
RSGD	**-0.222**	**-0.218**
	{0.045} **	**{0.060}**
RSEQ	**-0.324**	**-0.325**
	{0.030} **	**{0.037} ****
F-statistics	**27.00 (0.0000) *****	**24.09 (0.0000) *****
R- Squared	**0.4179**	**0.3746**
VIF Test	**1.05**	
Heteroscedasticity Test	**33.47 (0.0000) *****	

Note: (1) bracket {} are p-values; (2) **, *, implies statistical significance at 5% and 1% levels respectively**

In the table above, we observed from the OLS pooled regression that the R-squared value of 0.4179 shows that about 42% of the systematic variations in accountability in the Nigerian public sector for the period of interest was jointly explained by the independent variables in the model. This implies that accountability in the Nigerian public sector cannot be 100 percent explained by the components of financial control. However, the unexplained part of accountability can be attributed to the exclusion of other independent variables that can impact on accountability in the Nigerian public sector but were excluded because they are outside the scope of this study. However, there are captured in the error term. The F-statistic value of 27.00 and its associated P-value of 0.0000 shows that the OLS regression model on the overall is statistically significant at 1% level, this means that the regression model is valid and can be used for statistical inference. However, we further subject the estimates of the OLS regression to diagnostic test. These tests include multicollinearity and heteroscedasticity.

Particularly, multicollinearity occurs when the explanatory variables in a regression model are perfectly correlated suggesting a strong relationship between the independent's variables. In this study like in most other related studies, we employ variance inflation factor (VIF) technique to diagnose the presence or absence of multicollinearity. A cut-off means VIF value of 10 is given for regarding a VIF as high. This is consistent with the recommendation of Gujarati (2004) which allows the mean VIF to be less than 10. The table above shows a mean VIF value of 1.05 which is less than the benchmark value of 10 indicating the absence of multicollinearity in the specified models. Furthermore, the assumption of homoscedasticity states that if the errors are heteroscedastic then it will be difficult to trust the standard errors of the least square estimates. Hence, the confidence intervals will be either too narrow or too wide. We conduct this test by employing the Breusch Pagan module in Stata 14. The result obtained from the model as shown in the table above reveals the probability value as P-value: 0.0000. These results indicates that the assumption of homoscedasticity has been violated due to very low P-values which is statistically significant at 1% level. However, the study employs the robust regression to control for the heterogeneity effect.

DISCUSSION OF FINDINGS

The results obtained from the robust regression reveals that financial control in terms of supervisory control {0.224 (0.013)} appears to have a positive and significant effect on the accountability of the Nigerian public sector. This therefore means we should reject the null hypothesis. Hence, supervisory control in the Nigerian public sector significantly promotes accountability. Our result follows the studies of Ifedili & Ifedili (2013) who averred that supervision is required at all levels of management because when productivity is low, the supervisor is usually held accountable by the superiors hence the main reason for supervision is to use the human and non- human resources for the purpose of maintaining standard, quality and goal achievement. The findings indicate the if supervision is high, accountability will be improved (Omisore, 2014; Zivnuska, 2007). The size of the Nigerian public organization portents that with growth comes complexity and with complexity comes the need for competent and effective supervision. We also document evidence from the robust regression that financial control in terms of aacount control {0.576 (0.000)} appears to have a positive and significant effect on the accountability of the Nigerian public sector. This therefore means we should reject the null hypothesis. Hence, asset control in the Nigerian public sector significantly promotes accountability. This finding is in consonance with the empirical findings of Oloruntoba and Gbemigun (2017) whose study on accountability and public sector performance revealed that there is relationship between appraisal of integrity of public office holders and performance output within short and long period their regime using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria. Similarly, we agree with Okerekeoti and Okoye (2017) who concluded that TSA policy will go a long way in blocking the identified financial leakages in revenue generation and promote transparency and accountability in the public financial system if it is fully implemented. It will equally pave way for the timely payment and capturing of all revenues going into the government treasury, without the intermediation of multiple banking arrangements. Finally, our result from the robust regression shows that financial control in terms of segregation of duties {0.207 (0.000)} appears to have a positive and significant effect on the accountability of the Nigerian public sector. This therefore means we should reject the null hypothesis. Hence, segregation of duties in the Nigerian public sector significantly promotes accountability.

CONCLUSION AND RECOMMENDATION

The government has financial control over the public purse. Government business, whether in the form of policies, programs, activities, or functions, is characterized by strict formalities, particularly in relation to accounting and reporting for the collection and use of government funds that support the governance process. The purpose of this study is to investigate the impact of financial control on accountability in the Nigerian public sector. Based on the study's findings, we conclude that all of the financial control components used in this study significantly improve accountability in the Nigerian public sector. To improve accountability in the Nigerian public sector, we recommend that a system of effective and efficient application of financial control strategies such as segregation of duties, proper account management, and adequate supervision be implemented. This study, like the majority of similar studies in the past, would be incomplete unless it made a few recommendations to other academics who might want to conduct related research. In the future, we recommend that more observation be used in such investigations. Other financial control measures may also be considered, and the researcher believes that including them will broaden the study's scope and provide a more diverse representation for potential policy recommendations.

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