

## Original Research Article

### ACCOUNTABILITY AND RESOURCE MANAGEMENT: BUILDING BLOCKS TOWARDS NATIONAL PROSPERITY

#### ABSTRACT

Nigeria is richly blessed with abundant resources, but more than forty percent of her population still wallow in poverty. The annoying, pathetic and depressing condition of high rate of poverty in Nigeria cannot be separated from the absence of accountability and failure of government to prudently spend and manage the available resources. The study examined the effect of accountability and resource management on national prosperity. The research work adopted the use of descriptive survey research design. Primary data through the use of questionnaires was sourced and collated from Ministries, Department and Agencies (MDAs) in South East Nigeria. The data was analyzed employing descriptive statistics, regression analysis and one sampled t-test tool. The study revealed that accountability and effective resource management has a positive effect on the prosperity of a nation. The study also posited that the journey from poverty to national prosperity is more likely to happen when there are bedrocks or building blocks in place for sustainable economic growth through having good accountability and resource management. Therefore, the study recommends that existing financial controls should be strengthened to improve accountability in the public sector in Nigeria and accounting records should be prepared in line with the IPSAS.

**Keywords: Accountability, Corruption, National Prosperity, Poverty, Resource Management, Transparency.**

#### INTRODUCTION

One of the fundamental Sustainable Development Goal (SDG) put forward by the United Nations is to eliminate all forms of poverty. This SDG does not only focus on people living in abject poverty, but also on the social policy that either encourage or prevents poverty. Notwithstanding the radical fight against poverty, 10 percent of the world's population live in poverty and struggle to meet common needs such as access to good food and water, sanitation, health and education (UNDP, 2020). In 2019, a survey conducted by the National Bureau of Statistics estimated that 40.1 percent of the total population of Nigeria (excluding the state of Borno) were poor. The annoying, pathetic and depressing condition of high rate of poverty in Nigeria cannot be separated from the absence of accountability and failure of government to prudently spend and manage the available resources. Further, the Corona Virus epidemic which expanded rapidly in 2020 have made eradication of poverty more difficult. Local and regional lock-downs led to a collapse in economic activity that eliminated or reduced sources of income and accelerated poverty (Leal, Brandli, Luciana, Lange, Rayman-Bacchus and Platje, 2020).

Nigeria is the leading oil producer in Africa and ranks as one of the first twenty largest oil producing countries in the world as of 2020, but unfortunately the average Nigerian on the street is poor and there is inadequate social amenities and poor infrastructural facilities like bad roads, unstable power supply, unequipped hospitals and schools etc. The journey from poverty to national prosperity is more likely to happen when there are bedrocks or building blocks in place for sustainable economic growth. Sustainable growth depends on business enterprises and government organizations having good accountability and resource management. Economic stability forms one of the major criteria for measuring sustainable development in any part of the world. Most countries, both developed and developing are conscious of their natural, manufactured, financial, intellectual or human resources and ensure their effective and efficient management and fiscal accountability. This is because accountability and resource management is a control device that build blocks towards making a country prosperous. Interestingly, accountability is one of the essential norms of good governance (Olowu, 2002).

The dual combination of accountability and effective resource management is important for business confidence and trust, which in turn sustains and strengthens the climate for foreign direct investment and economic growth. Governments embarking on a journey to strengthen the foundations for growth will do so knowing that the result of increased foreign investment will provide better opportunities for improvement in public infrastructure and public services thus making a nation prosperous.

Though many policy makers and scholars have posited that fiscal accountability and resource management is essential in making the public sector more efficient and effective as well as improving performance (Dubnick & Yang, 2010), the relationship between accountability, resource management and national prosperity have not been extensively studied. In the light of above, the objective of this paper is to examine the effect of accountability and resource management on national prosperity.

## **2. CONCEPTUAL AND THEORETICAL REVIEW**

### **2.1 Concept of Accountability**

Accountability is an imperative duty to answer for the fulfilment of one's assigned responsibilities. It is the requirement to provide explanation about the stewardship of public money and how this money has been used. Olowu (2002) describes accountability as answerability for one's actions or behavior. According to him, accountability has some distinct components such as; a clear-cut definition of responsibility, reporting mechanisms, and a system of review, sanctions and reward.

Adegite (2010) stipulates that accountability is an obligation to show that responsibilities has been carried out in conformity with agreed standards and regulation and the officer in charge reports accurately and fairly on performance vis-a-vis the mandatory roles or plans. Adegite (2010) also views accountability as a means of doing things or carrying out job functions in line with laid down process and further soliciting feedback. Accountability makes sure that government personnel's entrusted with funds belonging to the public have a duty to report on the way or method in which such resources were given to them and the results achieved from the use of the resources. Okoh and Ohwoyibo (2009) states that accountability displays the necessity for government and its parastatals to render effective service to the public in line with the constitution of the land. Kaufman (2005) stated that placing

emphasis on fiscal accountability by the citizens of a country is just an aspect of encouraging transparency and openness in government and eliminating corruption. Accountability goes beyond the duties and roles of government workers in ministries, department or agencies (MDAs) but also includes the willingness on the part of those workers to submit to scrutiny appropriate to the office she is holding.

## **2.2 Concept of Resource Management**

Resource management can be viewed from various perspectives. This is because “resource” as a word could mean so many things, for instance; natural resources, manufactured resources, financial resources, human resources, production resources, information technology resources etc. For the purpose of this paper, resource management is described as the effective, economical and efficient allocation and deployment of an organization’s resources where and when required. Government is assigned with the responsibility of allocating resources to public sectors and ensuring that such resources are prudently managed and efficiently utilized for the purpose of achieving good results. When resources are not well managed, achieving good result becomes difficult if not impossible.

The basic principles of effective resource management and utilization have often been neglected. Nigeria woes are direct results of bad governance, reckless abuse of power, elevation of bribery and corruption, misappropriation and poor management of resources. Misappropriation induces lack of accountability; the fiscal responsibility act which provides guide against mismanagement of resources and also secures greater accountability and transparency in fiscal operations are sometimes ignored and regarded as bureaucratic legislations. Resource managers, in trying to ensure that designed programmes are purpose-oriented, blend human resources with material resources at all times. Ani (1998) asserts that the colossal waste of public funds through mismanagement fraud, embezzlement and other white-collar crimes have led to the poor state of our economy and social service. Bello (2001) asserted that huge amount of funds is lost through one financial misappropriation or the other in Nigeria, which drastically drains the country resources.

## **2.3 Concept of National Prosperity**

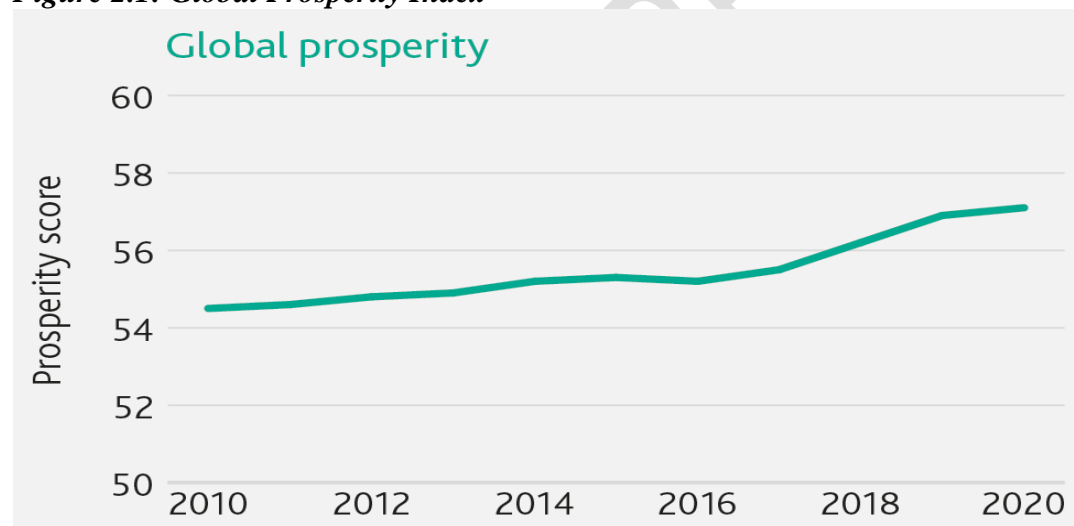
The concept of national prosperity has baffled many researchers of the matter. Simple reductionism shows that prosperity is mainly a matter of two factors: high intelligence and low clannishness. National prosperity is a broad concept, it connotes the totality of societal improvement. National prosperity is betterment in material and financial well-being of all citizens, not just the wealthy and powerful alone, but everybody in the society. It requires that poverty and inequality of access to the basic needs of life be eliminated or drastically reduced. A nation prosperity largely depends on how fair the redistribution of wealth is across the value chain of an economy comprising of consumers, employees, shareholders, government and other important stakeholders.

As a nation prospers, there tends to be fairer distribution of wealth, meaning that a large percentage of the population has a comfortable lifestyle, being able to afford the essential things in life such as food, clothing, housing, education, transportation and healthcare. There tends to be equal opportunity for people to aspire and be super rich in such a country by topnotch value-addition and providing solution to critical economic problems. The intent is not to make the wealthy poor, but to have a strong control system that checks unfair and super normal profits by one part of the value chain at the detriment of the other.

The prosperity of a nation is built when government at all levels make decisions in such a way that stimulates trust, and with integrity respecting the freedom of its citizens; prosperous nations are ones where governments rules with the agreement of its citizens. Further, economic policies are implemented to sustain a thriving environment for meaningful employment, personal development and economic growth. Finally, the principles of personal responsibility and freedom are in place. Citizens are free and order their lives, taking responsibility for their own families and communities. Good health care facilities is accessible and affordable to all, people take care of their mental well-being and do not **make** decisions that endangers the health of others. True prosperity means everyone, regardless of the darkness of the days, has the opportunity and responsibility to fulfil their unique potential and play their part in strengthening their communities and nations. Prosperous nations are built on trust and respect (Legatum Institute, 2020).

The Legatum Institute's (2020) Prosperity Index measures prosperity in 167 countries across the globe, which together contain 99.4% of the world's population. Different country-level indicators merged into policy-focused elements where used to holistically and comprehensively measure the present state of prosperity, and how it has changed since 2010 around the world.

**Figure 2.1: Global Prosperity Index**



Source: THE LEGATUM PROSPERITY INDEX™ 2020

As seen in from figure 2.1, global prosperity had risen continuously. Factors that contributed to the increase includes improvement in people's lived experience and more open economies. The improvement in social capital also contributed to the increase in global prosperity, but further progress has been held back by governance and personal freedom stagnating.

In 2020, Nigeria ranks 144<sup>th</sup> in the overall Prosperity Index rankings. Since 2010, Nigeria has moved down the rankings table by 3 places (141<sup>st</sup> to 144<sup>th</sup>). Different pillars were used to measure prosperity ranging from security, personal freedom, governance, social capital, investment environment, enterprise conditions, market access and infrastructure, economic quality, living conditions, health, education and natural environment. Nigeria ranking based on the different indicators for measuring prosperity are as follows:

**Table 2.1: Ranking of Nigeria Prosperity based on different Pillars**

<b>Pillars</b>	<b>Ranking</b>
Safety & Security	151st
Personal Freedom	104th
Governance	129th
Social Capital	93rd
Investment Environment	106th
Enterprise Conditions	117th
Market Access & Infrastructure	140th
Economic Quality	156th
Living Conditions	137th
Health	163rd
Education	135th
Natural Environment	130th
<b>Overall</b>	<b>144th</b>

Source: THE LEGATUM PROSPERITY INDEX™ 2020

Nigeria performs most powerfully in Social Capital which was proxied by Personal and Family Relationships, Interpersonal Trust, Institutional Trust, Civic and Social Participation, and Social Networks but unfortunately has its weakest ranking in Health.

#### **2.4 Accountability, Resource Management and National Prosperity**

Human beings are saddled with the responsibility of managing both financial and materials resources for the purpose of overall development of the society.

Accountability becomes relevant when an agent is able to render accounts to the utmost satisfaction of his principal that he has diligently achieved the agreed objectives and exercised the power bestowed, by using the resources supplied effectively and efficiently (Okpala, 2012). In public sphere, fiscal accountability demands governments to answer to the public resources. Where public officials are accountable fiscally, the citizens are able to control and monitor the utilization of public resources to ensure that wastes are possibly reduced or eliminated. An essential prerequisite for accountability is transparency. In governmental organizations, piecemeal information are sometimes provided as an attempt to conceal fraudulent activities. Further, most of the transaction are not recorded in the books as they are incurred, they are delayed intentionally to hide some facts. Government organizations should disclose information about the whole chain of decisions, with a complete, complementary set of information. Accounting records in the public sector should be prepared in line with IPSAS.

Prosperity happens in an environment or a system that embrace accountability and manages its available resources effectively and efficiently with openness and transparency. In Nigeria, resources abounds, but it has been suffering, poverty, hunger, unemployment etc. amidst plenty. Despite the huge amount of money shared and realized among the three levels of government and the revenue resources shared among the six geo-political zones (the 36 states of the federation), the trend of development has remained stagnant, the worst of it is the inability of some of these states to pay workers monthly salary. Some of them are even finding it difficult to sustain governance at their various states, some owing their workers 4-8 months' salary arrears. With this embarrassing situation, one is forced to ask the following questions; what has happened to these huge amounts of revenue collected? Where are

the infrastructures and other basic facilities provided by these various governments with these huge amounts? Are these revenues saved in banks for future use? The answer to these burning questions is not far-fetched. The revenue resources have terribly been mismanaged due to absence of fiscal and administrative accountability in the Nigerian public sector. And for this singular reason, national prosperity has remained a tall dream and continued to elude the citizenry.

## **2.5 Conditions or measures to be put in place to enhance accountability and resource management**

### **1. Legislators to champion the cause of accountability**

The law makers in Nigeria have the fundamental responsibility to ensure that the executives give account to the people for the management, control and use of public resources. But the reverse is the case in Nigeria, where the legislators are part of the collapse of the system. However, for accountability to be achieved in Nigeria, legislators at all level of government must ensure that appropriate laws and oversight functions are properly performed by them (Onuorah & Appah, 2012). The legislature is essential in its oversight of the executive. It can audit the activity of the government and other institutions, and act as a conduit for public concerns. For the legislature to perform this role it requires enhanced capacity and understanding of accountability and resource management issues, as well as access to reliable advice on the nuances of resource management.

### **2. Re-orientation of Belief System**

One fundamental problem in Nigeria is the failure of the value system. This failure has resulted to the high level of corruption and lack of accountability by public officers (Okoro, Ufomba & Benjamin, 2018). Public accountability will be enhanced if majority of the populace changes their mindset that embezzlement of funds is part of the “political manifesto” which our leaders must achieve while in office.

### **3. Provide clear roles to institutions**

Roles and standards of behavior should be clearly defined and understood by all so that the public can monitor government action. The government functions better if clear roles are drawn, and the executive and bodies such as an independent auditor can monitor and bring to account those institutions that fail in their duties.

### **4. Investigative reporting/media attention:**

Public accountability needs the presence of active investigative media that will help to keep the leadership on their toes. Civil society, including religious, academic, professional and social organizations, as well as the media, has an important role in this regard. For these organizations to be effective, they must be independent of the government and open about sources of funding and the interests they represent. The government in turn must establish and protect the rights of civil society, including the media, and allow it to operate without harassment.

### **5. Protection of Whistleblowers:**

“Whistleblowing” should be encouraged in public establishment whereby any government worker who comes across mismanagement or wrong doing in the conduct of government business may “blow the whistle” by taking the case to the public arena. The prospect that a wrong, unethical or corrupt practices may be exposed or one can go public can prevent some officials from contemplating wrong doing. Further, all those who indulge in them should be promptly and severely punished in accordance to the law.

**6. Encouragement of due process:** There is need to develop culture of discipline in our budget preparation and implementation. Money should not be spent on items not

budgeted for. The rules guiding the implementation of budget should be strictly adhered to, violators of such rules must be severely punished to serve as deterrence to others. Auditing of government accounts should be done from time to time to determine performance level of the implementing budget. And auditors must be given free hands to do their job as appropriate as possible.

**7. Strengthening of anti-graft bodies:** All anti-graft bodies such as the EFCC, ICPC and CCB should be further strengthened by way of being adequately staffed, equipped and funded to make them more effective institutional mechanisms for fighting corruption (Ejere, 2013). Furthermore, other law enforcement agencies notably the police should be strengthened so as to build their capacity to detect, investigate, prosecute and deter or prevent corruption. Without a strong possibility of judicial action there is increased potential for corrupt or criminal activity.

**8. Implementation of International Public Sector Accounting Standards (IPSAS):** Government organizations should disclose information about the whole chain of decisions, with a complete, complementary set of information. Accounting records in the public sector should be prepared in line with the IPSAS (Ademola, Ben-Caleb, Madugba, Adegboyegun & Eluyela, 2020). The operations of government organizations should be subject to at least the same level of disclosure as private companies. Government organizations should also be transparent in their strategies and spending outlook, and public interest may even demand higher levels of openness. Critically, authorities should also publish contracts and make them readily available online. Adegite (2010) says that to draw foreign direct investments to Nigeria, the financial reporting processes must be aligned with international standards.

## **2.6 New Public Management (NPM) Theory**

This study is anchored on New Public Management (NPM) theory. The term “New Public Management” was first conceived by Christopher Hood in 1991. New Public Management or NPM is a theory that seeks to build an administration by implementing accountability, flexibility, transparency, minimum government, de-bureaucratization, decentralization, the market orientation of public services, privatization and resource management. NPM is defined as a process in which the liberal market principles of efficiency and economy are implemented in public sector management for making public sectors more effective (Oluwafemi and Tolu, 2016). The new public management theory lays emphasis on good governance, democratization and technological innovation. New public management theory is an unrelenting movement in the direction of decentralization of management authority, greater transparency in resource allocation and performance management through service quality (Pollit, 1996).

NPM theory introduced varying concepts for performance and principles required to achieve it (Hood, 1991). Fundamentally, Hood identified the principles as accountability and efficiency; improving the resources use through labour discipline; reduction of expenditure of the public sector; competition in the public sector through decentralization; flexibility in decision making and placing emphasis on result achievement and not procedure.

Jones and Thompson (1999) captures new public management as the five Rs, which are: realignment by introducing activity based costing (ABC) and responsibility budgeting; restructuring to focus on core competences; re-engineering of work process; radical organization reinvention; and rethinking by reconceptualizing public sector bureaucracies or learning organizations. The NPM theory was an indirect effort to improve government service delivery to the populace because of the expectations

of the people. It is an avenue through which democratic administration or governance will transform or shapen into a better governance that will lead to public policies that are responsive to the needs of large sections of citizenry (Olowu, 2002).

This theory is relevant to this study because “New Public Management theory” argues for an incentive environment in which leaders are given flexibility in the use of resource but held accountable for results.

### 3. METHODOLOGY

The design used in this study is the descriptive survey design. It was established to validate the responses of the target respondents as it concerns the effect of accountability and resource management on national prosperity. The study population used in this research comprises of workers of Ministries, Department and Agencies (MDAs) in South Eastern Nigeria (Abia, Anamabra, Ebonyi, Enugu and Imo State). A purposive sampling method was adopted to select twenty (20) MDAs in Anambra State. A total of two hundred and twenty workers in finance and administrative offices of the 20 selected MDAs were consequently selected for the study. Data for the study were obtained from primary sources. The questionnaire survey was designed where respondents were asked to assess the effect of accountability and resource management on national prosperity using five point scale categorized as: (5) Strong Agreed (SA), (4) Agreed (A), (3) Undecided (UD), (2) Disagreed (D), (1) Strongly Disagreed (SD).

The likert five point scale was used to transform the data to scale measurement and the hypotheses was statistically tested using one sample t-test tool operated with SPSS Version 25.0 at 5% significance level. If the relationship between variables is significant ( $p < 0.05$ ) the decision is to reject the null hypothesis otherwise accept.

**Descriptive statistics and regression analysis were also used to analyze the data.**

#### Reliability of the Instrument

The scores of the respondents were subjected to statistical analysis to determine the internal consistency of the items, this was done using Cronbach Alpha. The choice of Cronbach Alpha was in line with Howith and Cranner (2011) who recommended Cronbach Alpha as a statistical tool for determining internal consistency of a research instrument. Also, Pallant (2007) stressed that when a psychometric scale is used, the internal consistency could be checked using Cronbach alpha.

**Table 3.1: Reliability Statistics for the effect of accountability and resource management on national prosperity**

Reliability Statistics	
Cronbach's Alpha	N of Items
.888	10

**Source:** SPSS Ver. 25.

Table 3.1 shows the reliability result for the effect of accountability and resource management on national prosperity. The Cronbach’s alpha result reveals a value of .888 which is above the decision threshold of .70. Hence, the instrument is considered reliable.

## 4. DATA ANALYSIS, RESULTS AND DISCUSSIONS

### 4.1 Analysis of questionnaire distribution

**Table 4.1 Questionnaire Distribution Analysis**

Questionnaire Administered	Frequency	Percentage (%)
Target	220	100 %
Reached	193	87.73 %
Not Reached	27	12.27 %

*Source: Field Survey, 2020*

Table 4.1 showed the analysis of the distributed questionnaire. The table showed that out of 220 questionnaires distributed to the respondents, 193 which represents 87.73% was filled properly and returned. In conclusion, 87.73% of the entire questionnaires distributed were analyzed.

### 4.2 Data Presentation

#### 4.2.1 Data presentation on accountability, resource management and national prosperity.

**Table 4.2: Descriptive Statistics of accountability, resource management and national prosperity**

	SA	A	UD	D	SD	N	Sum	Mean	Std. Deviation
	5	4	3	2	1	Statistic	Statistic	Statistic	Statistic
Lack of accountability in Nigeria public sector contributes to high poverty rate	67	117	8	0	1	193	828	4.29	.594
Accountability is one of the essential norms of good governance	42	108	25	18	0	193	753	3.90	.845
Fiscal accountability is essential in making the public sector more efficient and effective as well as improving performance	125	67	0	1	0	193	895	4.64	.513
Accountability ensures that government personnel's entrusted with public funds have a duty to report on the way in which such resources were given to them and the results achieved from the use of the resources	92	100	0	1	0	193	862	4.47	.530
Accountability goes beyond the duties and roles of government workers in MDAs but also includes the willingness to submit to scrutiny appropriate to the office he or she is holding.	67	100	16	10	0	193	803	4.16	.784
Effective resource management is	117	75	0	1	0	193	887	4.60	.523

important for business confidence and trust									
Effective resource management strengthens the climate for foreign direct investment and economic growth	56	128	9	0	0	193	819	4.24	.528
When resources are not well managed, achieving good result becomes difficult if not impossible.	64	112	8	8	1	193	809	4.19	.743
Colossal waste of public funds through mismanagement fraud, embezzlement and other white-collar crimes have led to the poor state of Nigeria economy and social service	72	96	25	0	0	193	819	4.24	.668
Prosperity happens in an environment or a system that embrace accountability and manages its available resources effectively and efficiently with openness and transparency.	32	96	64	0	1	193	737	3.82	.717
Valid N (listwise)						<b>193</b>		<b>4.26</b>	

**Source: Field survey, 2021**

Table 4.2 shows the descriptive statistics of questions concerning the effect of accountability and resource management on national prosperity. The summary statistics reveals a grand mean value of 4.26 which is above the cut-off threshold of 3.0. This entails that majority of the respondents agrees with the questions and thus affirms that accountability and resource management has a significant effect on national prosperity.

### Test of hypothesis

H<sub>0</sub>: Accountability and Resource Management has no significant effect on National Prosperity.

### Table 4.3: Regression Analysis

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.834 <sup>a</sup>	.695	.694	.397

a. Predictors: (Constant), Independent

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	68.579	1	68.579	435.539	.000 <sup>b</sup>

Residual	30.074	191	.157	
Total	98.653	192		

- a. Dependent Variable: Question 10  
b. Predictors: (Constant), Independent

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-.717	.219		-3.272	.001
	Independent	.117	.006	.834	20.870	.000

- a. Dependent Variable: Question 10

Table 4.3 shows the regression analysis result of the hypothesis. The R<sup>2</sup> of 0.695 indicates that only 69.5 percent of the total variation in national prosperity is explained by variation in accountability and resource management. The test statistic is the F-value of 435.539. Also, the p-value for 435.539 is 0.000, so the test statistic is significant at that level, which means that the null hypothesis that accountability and resource management has no significant effect on national prosperity is rejected. The coefficient (0.117) is positive and statistically significant at the 5 percent level of significance. This implies that national prosperity can significantly be affected by accountability and resource management.

**Table 4.4: One Sample Test**

*Table 4.4a-b:*

**One-Sample Statistics**

	N	Mean	Std. Deviation	Std. Error Mean
H1	193	42.5492	5.71447	.41134

**One-Sample Test**

	Test Value = 0.05					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
H1	103.441	192	.000	42.54922	41.7379	43.3605

Source: SPSS Ver. 25.

Table 4.4a-b shows the test result for the hypothesis. The one sample t-test revealed a mean difference of 42.54922 on 192 degree of freedom (N-1). The analysis also reveals a t-statistics of 103.441 and a p-value less than 0.05 (0.000). Thus, we reject the null hypothesis and conclude that accountability and resource management has a significant effect towards national prosperity. This finding is in line with Oluwafemi and Tolu (2016) that effective management and financial accountability should be encouraged in public service to enable a country achieve a reasonable level of development. This finding is also in consonance with the submission of Onuorah and Appah (2012) that the level of accountability is very poor in Nigeria because the attributes of accessibility, comprehensiveness, relevance, quality, reliability and timely disclosure of economic, social and political information about government

activities are completely non available or partially available for the citizens to assess the performance of public officers mostly the political office holders. Further, the result supports the findings of Aramide and Bashir (2015) who opined that sound financial control is essential for ensuring financial accountability. Adebayo & Ilesanmi (2020) also asserted that there is a need for regular review of the financial control system in order to boost the effectiveness of the public sector.

## 5. CONCLUSION AND RECOMMENDATIONS

Accountability is a hallmark for good governance. It is imperative for political office holders, citizens and all stakeholders in Nigeria to brace up and begin to see accountability and effective resource management as a building block towards the nation's prosperity. Accountability eliminates wastes and embraces efficiency, effectiveness, openness, integrity, discipline, transparency and better governance.

Based on this, the following recommendations are put forth: Nigeria leaders should begin to see themselves as servants of the people and not lords over the citizens. They must change their orientation, attitude and thinking from negative to positive. The nation's annual budget must be an instrument of accountability. There is need to develop culture of discipline in our budget preparation and implementation. Money should not be spent on items not budgeted for. The rules guiding the implementation of budget should be strictly adhered to, violators of such rules must be severely punished to serve as deterrence to others. Auditing of government accounts must be carried out from time to time to determine performance level of the implementing budget. And auditors must be given free hands to do their job as appropriate as possible. Lastly, accounting records in the public sector should be prepared in line with the IPSAS.

### 5.1 Limitation of the Study

The study covered only South East Nigeria and may not be a representative of Nigeria as a whole. Further studies should examine accountability and resource management in other regions of Nigeria and also in other developing countries.

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