

Financial Control Institutions and Public Sector Accountability: Evidence from Bauchi State, Nigeria

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Abstract- This study evaluates the effect of financial control institutions on achieving public accountability in the public sector in Bauchi State, Nigeria. Using survey research design and data from 435 senior staff across key financial control institutions, we examine the relationships between the Office of the Accountant-General, Legislature, Office of the Auditor-General, Budget Office and Planning, and accountability outcomes. Linear regression analysis reveals that all four institutions have significant positive effects on accountability, with the Legislature showing the strongest impact ($\beta=0.333$, $p<0.001$), followed by the Auditor-General ($\beta=0.307$, $p<0.001$), Budget Office ($\beta=0.287$, $p<0.001$), and Accountant-General ($\beta=0.233$, $p<0.001$). The findings confirm the integrated nature of the accountability framework and suggest that strengthening these institutions, particularly the Legislature and Budget Office, can yield substantial improvements in public sector accountability.

Index Terms- Financial Control, Accountability, Public Sector, Nigeria, Budget Office, Audit

I. INTRODUCTION

Accountability throughout the world is being given serious attention and is an amorphous concept that is difficult to define in precise terms. Broadly speaking, however, accountability exists when there is a relationship where an individual or body, and the performance of tasks or functions by that individual or body, are subject to another's oversight, direction or request that they provide information or justification for their actions (Rock, 2020; Eckersley et al., 2025). Therefore, the concept of accountability involves two distinct stages: answerability and enforcement. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions that are tasked with accountability (Ferry et al., 2024). Hence, answerability consists of

explanatory and informational components. Enforcement on the other hand means having to bear the consequences imposed by those dissatisfied either with the actions themselves or with the rationale invoked to justify them (Pérez- Durán, 2024). Enforcement like answerability also has two aspects (adjudication and sanctioning) which must be integrated into the nature of accountability (Barbera, 2025).

Accountability and transparency has over the years been recognized as instrument for reduction of corruption at all levels of public sector. A lack of transparency and accountability in the public sector presents a major risk to the efficiency of capital markets, financial stability, long term economic sustainability, economic growth and development (Adebayo et al., 2024; Scott et al., 2024).

Viewed from a business perspective, accountability denotes the responsibility of an individual or organization to justify its activities, take responsibility for them, and to disclose the results in a transparent manner. It also includes the responsibility for money or other entrusted property (Mierlita et al., 2025).

The Nigerian Constitution was amended in 1999 to specifically empower the Executive, the Legislature and the Auditor General for the State to ensure their independence in the discharge of their responsibilities. However, this expectation has not been adequately fulfilled because of certain lingering institutional problems. The fact that the internal control system is put in place and managed by the staff of the Accountant General's office makes it difficult for the Accountant General of the State to strengthen the internal control system for effective

management of public funds. As a result, the internal control system could be compressed and unable to work independently despite the current measures such as the adoption and implementation of the International Public Sector Accounting Standards (IPSASs), the Treasury Single Account (TSA) and the Cashless Policy put in place to ensure its effectiveness (IPSASB, 2025). The budget implementation process is generally constrained by unnecessary delays, incompetence resulting from capacity gaps of the budget process from the executive, late submission of budget proposals, role conflict issues between the legislatures and executives, outright corruption.

The Bauchi State Assembly also suffers from weak legislative supervision. This is responsible for the non-actualization of the role of the legislative arm of government in law making, oversight, project monitoring and evaluation as well as constituency relations. As a result, there are recurring capacity gaps at all levels of the government; lack of accountability and transparency and delay in legislative deliberation and approval of budget proposals. The problem of weak internal control system and weak legislative supervision has been compounded by the lack of 'true' independence by the Auditor General for the State. Although, the Auditor General for the state is responsible for the independent examination (audit) of the financial statements prepared by the Accountant General of the state and the submission of the report on such financial statements to the Public Accounts Committee (PAC) of the State Assembly, the Auditor General has not been able to discharge this constitutional responsibility due to lack of financial and administrative autonomy.

II. LITERATURE REVIEW

2.1 Conceptual Framework

Public Sector Accounting is the information system that records, analyses, classifies, summarizes and communicates public sector entity's financial and economic events, and their impacts, in terms of both the provision of information required by management and senior executives for planning, organizing and control; and the preparation and provision of

financial statements and fiscal reports under specific accounting and reporting standards for external users (IPSASB, 2025). The public sector consists of organizations owned and operated by government to provide essential services where profit is not the primary objective (Grossi et al., 2024). Performance measurement in the public sector is hindered by the lack of profit motive and the presence of intangible services whose benefits are difficult to qualify. The public sector performance can better be measured and understood with the aid of effective and reliable accounting records and systems (Guthrie & Grossi, 2025).

Financial Control provides assurance that financial resources are obtained economically and used effectively and efficiently in the accomplishment of desired goals. Financial control aims to verify that the financial and accounting documents are exact, that the expenses have been authorized and that they conform to the rules and commitments (World Bank, 2020). Public sector organizations deal with large amounts of public funds and operate in a largely political environment, thereby necessitating a need for a high degree of confidence in the way in which their financial affairs are being conducted (World Bank, 2020).

Budget Office and Planning represents a critical financial control institution in public sector management. This office serves as the strategic planning and resource allocation arm of government, responsible for coordinating budget preparation, monitoring budget execution, and ensuring alignment between government policies and resource allocation (Euna Solutions, 2024). The Budget Office plays a multifaceted role in public financial management including strategic planning coordination, budget preparation and consolidation, monitoring and evaluation of budget performance, and promoting accountability and transparency through accessible budget information (OpenGov, 2025). The effectiveness of the Budget Office in promoting accountability depends on several factors including: its institutional independence, technical capacity of its staff, quality of financial management information systems, and the extent of its authority in the budget process. Modern budget office's increasingly leverage technology, including cloud-

based systems and artificial intelligence, to streamline budget processes and improve decision-making (IMF, 2025).

Accountability is the liability to give an account of what one has done, or not done, to another who has authority to assess the account and allocate praise or blame (Rock, 2020). A key type of accountability is government or public accountability. It builds on the implicit social compact between citizens and their delegated representatives. Accountability can be vertical or horizontal. Vertical accountability requires government officials to report downward to the public such as elections, referendums, and wide variety of social accountability mechanisms involving pressure from citizens. On the other hand, horizontal accountability requires government officials to report to agencies within the state. Examples include independent electoral institutes, corruption control agencies, and legislative investigative commissions (Pérez-Durán, 2024).

Transparency is one of the features of the processes of accountability. Transparency is the availability of information to the general public and clarity about rules, regulations and decisions (Mierlita et al., 2025). Transparency empowers citizens to exercise their rights, hold the government accountable, and participate in decision-making processes. Open budgets can improve governance and development outcomes, increase revenue, and lower borrowing rates through increased creditworthiness (OGP, 2023).

2.2 Theoretical Framework

This study is grounded in three main theories:

Agency Theory addresses the relationship between principals (citizens/legislature) and agents (executive/public officials). It explains how financial control institutions including the Budget Office and Planning serve to align the interests of agents with those of principals through monitoring, reporting, and incentive mechanisms (Broadbent & Guthrie, 2021).

Contingency Theory suggests that the effectiveness of financial control institutions depends on various contextual factors including organizational structure, technology, environment, and size. The theory helps

explain why different approaches to financial control may be more or less effective in different contexts (Steccolini, 2024).

Democracy Theory emphasizes the role of democratic institutions in ensuring accountability. It highlights the importance of transparency, participation, and responsiveness in public financial management. The Budget Office and Planning serves as a key institution linking democratic decision-making with resource allocation (Rock, 2020).

2.3 Empirical Studies

Recent research by Cuadrado-Ballesteros et al. (2020) examined 33 OECD countries for the period 2010-2014 and found that states which implemented public sector accounting reforms (through adoption of accrual-based accounting systems and implementation of IPSAS) have higher levels of governance quality. Results suggest positive influence on accountability, government effectiveness, regulation quality, rule of law, and controlling corruption.

Orlandi and Rabie (2021) evaluated the influence of budgeting processes on budget performance in Malaysia. The study found that budget preparation, budget participation, and budget feedback significantly influence budget performance. The study emphasized the importance of well-planned and properly executed budgeting processes. It highlighted the role of Budget Offices in coordinating budget preparation and monitoring performance.

Ferry et al. (2025) studied auditing, the state and democracy in the UK Supreme Audit Institution. The research examined how audit practices contribute to accountability in a digitalization context. Using qualitative case study methodology, the study found that effective audit requires independence, adequate resourcing, and strong relationships with legislatures. The study emphasized the interconnectedness of different accountability institutions including audit offices, legislatures, and budget offices.

Grossi et al. (2023) conducted a literature review on accounting, performance management systems and accountability changes in knowledge-intensive public organizations. The study found that public sector

organizations increasingly orient performance management systems toward external accountability demands. The research highlighted tensions between different accountability frameworks and the need for integrated approaches. The study emphasized the role of Budget Offices in coordinating performance measurement and linking budgets to outcomes.

Research by the Open Government Partnership (2023) examined fiscal openness and participatory budgeting across multiple countries. The study found that transparency in budget processes is consistently associated with improvements in budget quality, including lower deficits, more targeted priorities, and increased operational efficiency. The research highlighted the role of Budget Offices in promoting transparency through open data platforms, citizen participation mechanisms, and clear budget documentation.

Odunaiya et al. (2024) examined accountability deficits in Nigerian public sector, focusing on causes and consequences. The study used mixed methods approach combining surveys and interviews with public officials. Key findings revealed that weak financial control institutions, including inadequate coordination between Budget Offices, Accountant-General offices, and Auditor-General offices, contribute to accountability deficits. Unfortunately, the issue of accountability is a basic and fundamental problem in a country like Nigeria (Onyekwelu et al., 2024; Odunaiya et al., 2024).

World Bank (2024) research on public financial management reforms in developing countries found that countries with stronger budget institutions, including well-functioning Budget Offices, achieve better service delivery outcomes. The study examined PFM systems across 120 countries using PEFA assessments. Key findings showed that countries scoring higher on budget preparation, execution, and monitoring indicators had better health and education outcomes.

Eckersley et al. (2025) studied accountability as a function of power relationships in public governance networks. Using case studies from multiple countries, the research found that effective legislative oversight requires strong technical support, including timely

audit reports and budget analysis from specialized offices. The study highlighted the complementary roles of Supreme Audit Institutions, Budget Offices, and Public Accounts Committees.

III. METHODOLOGY

3.1 Research Design

Survey approach was adopted and applied in the process of gathering data. The research is causal in nature because it seeks to determine the effect of (Executive arm, Legislature, Auditor General and Budget Office and Planning) Financial control Institutions and accountability in Bauchi state. Given the above explanations, this thesis is based on the quantitative philosophy as it is a survey research. Survey research designs are procedures in quantitative research in which investigators administer a survey to a sample or to the entire population of people to describe the attitudes, opinions, behaviors, or characteristics of the population (Gamage, 2025).

3.2 Population and Sample

The target population of this study was made up of the senior staff of the State Ministries of Finance and Budget and Planning, Accountant General, the Auditor General for the State, and the State Assembly particularly members of Public Account Committee (PAC), Finance Committee and Appropriation Committee. The population was carefully selected to include key stakeholders in the financial control and accountability process in Bauchi State public sector. These individuals possess the requisite knowledge and experience regarding the operations of financial control institutions and accountability mechanisms in the state.

Of the five hundred and fifty (550) copies of questionnaire that were distributed, four hundred and thirty-five (435) copies of the questionnaire were retrieved from the fund managers who are the managers of funds in Bauchi State.

3.3 Data Collection

Primary mode of data collection was adopted. The study used questionnaire to collect data. The

dimensions of the data are qualitative in nature and were transformed into numerical nature using Likert measurement scale with minimum value of 1 and maximum value of

5. Questionnaires remain one of the most effective and widely used methods to gather group opinions and are relatively easy to administer (Lim, 2025).

The questionnaire for this research is divided into five sets. Section "A" contains questions of general nature while Set "B" of the questionnaire is designed for the Office of the Accountant General and Ministries of Finance, Section "C" is designed for staff of the Auditor-General, Section "D" for State House Committee on Public Account, Finance and Appropriation Committee in the Bauchi State House of Assembly, and Section "E" for Ministry of Budget and Planning.

3.4 Validity and Reliability

Validity concerns whether the instrument measures what it is purported to measure (Heggstad et al., 2023). To ensure validity, the questionnaire was subjected to expert review and pilot testing. Content validity was established through consultation with experts in public sector accounting and financial management.

Reliability concerns the accuracy and consistency with which an instrument serves its purpose (Taber, 2024). The reliability of the research instrument was tested using Cronbach's Alpha coefficient. Cronbach's Alpha is a measure of internal consistency, that is, how closely related a set of items are as a group (Flora, 2020). Analysts frequently use 0.7 as a benchmark value for Cronbach's alpha. At this level and higher, the items are sufficiently consistent to indicate the measure is reliable (Zhang et al., 2023).

3.5 Data Analysis

The analysis procedure includes descriptive statistics, factor analysis, and linear regression analysis. Factor analysis was conducted to assess the factorability of the data and reduce the data for the constructs used as measures for the variables. Factor analysis is a statistical method used to describe variability among

observed, correlated variables in terms of a potentially lower number of unobserved variables called factors (Watkins, 2021).

Four regression models were specified:

$$\text{Model 1: } (y_1)_i = \beta_1 + \beta_2 \text{OAG}_i + u_i$$

$$\text{Model 2: } (y_1)_i = \beta_1 + \beta_2 \text{LGO}_i + u_i$$

$$\text{Model 3: } (y_1)_i = \beta_1 + \beta_2 \text{OAUG}_i + u_i$$

$$\text{Model 4: } (y_1)_i = \beta_1 + \beta_2 \text{BOP}_i + u_i$$

Where: $(y_1)_i$ = Accountability; OAG_i = Office of the Accountant-General; LGO_i = Legislature Office; OAUG_i = Office of the Auditor-General; BOP_i = Budget Office and Planning.

Linear Regression was used to examine the effect of the association between the dependent and independent variables and to provide the direction for accountability (Field, 2024). The decision rule is that if the p-value is less than the level of significance of 0.05, the null hypothesis will be rejected while the alternate hypothesis is accepted.

IV. RESULTS

4.1 Data Quality Tests

The out of range values test examined all 22 variables in the study to ensure data integrity. The results showed that the minimum value across all variables was 1.00 and the maximum value was 5.00, which aligns perfectly with the five-point Likert scale used in the questionnaire. The mean values ranged from 2.6874 to 4.2887, indicating varying levels of agreement among respondents across different constructs. The analysis confirmed that all 435 valid responses fell within the acceptable range, with no out of range values detected.

The missing value analysis revealed zero missing values across all 435 respondents and 22 items, representing exceptional data quality with a 100 percent completion rate. The Little's MCAR test yielded a Chi-Square value of 69.686 with 95 degrees of freedom and a significance level of 0.976, which is greater than 0.05. This non-significant result indicates that the pattern of any potential missing values in the dataset would be Missing Completely at Random.

4.2 Factor Analysis

The Kaiser-Meyer-Olkin measure of sampling adequacy yielded a value of 0.809, which falls within the good to great range for factor analysis. This value indicates that the patterns of correlations among variables are relatively compact and that factor analysis should yield distinct and reliable factors (Shrestha, 2021). The Bartlett's Test of Sphericity produced an approximate Chi-Square value of 2990.285 with 136 degrees of freedom and a significance level of 0.000. This highly significant result indicates that the correlation matrix is significantly different from an identity matrix, meaning that there are significant relationships among the variables that justify the use of factor analysis (Watkins, 2021).

Table 1: KMO and Bartlett's Test

Test	Value
Kaiser-Meyer-Olkin Measure of Sampling Adequacy	.809
Bartlett's Test of Sphericity - Approx. Chi-Square	2990.285
Df	136
Sig.	.000

The principal component analysis extracted seven factors with eigenvalues greater than 1.0, collectively explaining 78.74% of the total variance in the dataset. The first component had an eigenvalue of 5.123 and explained 30.137% of the variance, representing the largest single factor in the analysis.

Reliability analysis using Cronbach's Alpha revealed varying levels of internal consistency across the five constructs. The Legislature construct containing 3 items demonstrated good reliability with a Cronbach Alpha of 0.744, approaching the preferred threshold of 0.75. The Office of the Accountant-General with 3 items showed strong reliability at 0.791, exceeding the recommended standard (Taber, 2024). The Office of the Auditor-General with 4 items achieved excellent reliability with a Cronbach Alpha of 0.888, representing the highest reliability score among all constructs and indicating very strong internal consistency. The Budget Office Functions construct with 6 items demonstrated strong reliability at 0.856.

All five constructs were deemed reliable and suitable for inclusion in subsequent analyses.

4.3 Correlation Analysis

Table 2: Correlation Matrix

	LGO	OAUGOAG	BOP
LGO	1	.158**	.255**
OAUG	.158**	1	.269**
OAG	.255**	.269**	1
BOP	.298**	.312**	.384**

**p < .01

The Pearson correlation analysis examined the relationships among all study variables. All correlations were positive and statistically significant at the 0.01 level, indicating that improvements in any financial control institution tend to be associated with improvements in accountability. The correlations fell within the weak to moderate range, suggesting that while the institutions are related, they capture distinct aspects of the accountability framework without problematic multicollinearity (Schober et al., 2024).

4.4 Hypothesis Testing

Hypothesis 1: Accountant-General and Accountability

H₀: Accountant General's role has no significant effect on accountability in the public sector in Bauchi State

H₁: Accountant General's role has a significant effect on accountability in the public sector in Bauchi State.

Table 3: Regression Result - Office of the Accountant-General and Accountability

Model	B	Std. Error	Betat	Sig.
(Constant)	3.272	.160		20.448
OAG	.233	.043	.2555	.450

The simple linear regression analysis examining the relationship between the Office of the Accountant-General and accountability yielded statistically significant results. The unstandardized

regression coefficient for the Accountant-General variable was 0.233 with a standard error of 0.043, indicating that for each unit increase in the Accountant-General's effectiveness, accountability increases by 0.233 units. The standardized beta coefficient of 0.255 suggests that when measured in standard deviation units, a one standard deviation increase in Accountant-General effectiveness leads to a 0.255 standard deviation increase in accountability. The t-value of 5.450 with a significance level of 0.000 confirms that this relationship is highly statistically significant, well below the 0.05 threshold.

Given that the p-value 0.000 is less than the significance level of 0.05, we reject the null hypothesis which states that Accountant General's role has no significant effect on accountability in the public sector in Bauchi State, while the alternate hypothesis is accepted, indicating that Accountant General's role has a significant effect on accountability in the public sector in Bauchi State.

Hypothesis 2: Legislature and Accountability

H₀: Legislature has no significant effect on accountability in the public sector in Bauchi State.

H₁: Legislature has a significant effect on accountability in the public sector in Bauchi state.

Table 4: Regression Result - Legislature and Accountability

Model	B	Std. Error	Betat	Sig.
(Constant)	2.305	.177		13.014.000
LGO	.333	.047	.322	7.044 .000

The linear regression analysis testing the effect of Legislature on accountability produced highly significant results. The unstandardized coefficient for the Legislature variable was 0.333 with a standard error of 0.047, demonstrating that each unit increase in legislative effectiveness results in a 0.333- unit increase in accountability. The standardized beta coefficient of 0.322 indicates that a one standard deviation increase in legislative functions leads to a 0.322 standard deviation increase in accountability

levels. The t-value of 7.044 with a significance level of 0.000 provides strong evidence of a statistically significant relationship between legislative oversight and public sector accountability. This represents the strongest effect among all the financial control institutions examined in the study.

Given that the p-value 0.000 is less than the significance level of 0.05, we reject the null hypothesis, which states that Legislature has no significant effect on accountability in the public sector in Bauchi State, while the alternate hypothesis is accepted, meaning that Legislature has a significant effect on accountability in the public sector in Bauchi State.

Hypothesis 3: Auditor-General and Accountability

H₀: Auditor-General has no significant effect on accountability in the public sector in Bauchi State.

H₁: Auditor-General has a significant effect on accountability in the public sector in Bauchi State.

Table 5: Regression Result - Office of the Auditor-General and Accountability

Model	B	Std. Error	Betat	Sig.
(Constant)	1.642	.199		8.254.000
OAUG	.307	.053	.269	5.771.000

The regression analysis examining the relationship between the Office of the Auditor-General and accountability revealed statistically significant positive effects. The unstandardized regression coefficient for the Auditor-General variable was 0.307 with a standard error of 0.053, indicating that for every unit increase in the effectiveness of the Auditor-General's office, accountability increases by 0.307 units. The standardized coefficient beta of 0.269 demonstrates that when both variables are standardized, a one standard deviation increase in Auditor- General performance results in a 0.269 standard deviation increase in accountability. The t-statistic of 5.771 with a significance level of 0.000 confirms that this relationship is highly significant

and not due to chance.

Since the p-value 0.000 is less than the significance level of 0.05, we reject the null hypothesis, which states that Auditor- General has no significant effect on accountability in the public sector in Bauchi State, while the alternate hypothesis which states that Auditor-General has a significant effect on accountability in the public sector in Bauchi State is accepted.

Hypothesis 4: Budget Office and Accountability

H₀: Budget Office has no significant effect on accountability in the public sector in Bauchi State.

H₁: Budget Office has a significant effect on accountability in the public sector in Bauchi State.

Table 6: Regression Result - Budget Office and Planning and Accountability

Model	B	Std. Error	Betat	Sig.
(Constant)	1.987	.234	8.487	.000
BOP	.287	.062	.3844.608	.000

The linear regression analysis testing the impact of Budget Office and Planning functions on accountability demonstrated statistically significant positive results. The unstandardized regression coefficient for the Budget Office variable was 0.287 with a standard error of 0.062, meaning that each unit increase in Budget Office effectiveness leads to a 0.287unit increase in accountability. The standardized beta coefficient of 0.384 represents the strongest standardized effect among all financial control institutions examined, indicating that a one standard deviation increase in Budget Office functions results in a 0.384 standard deviation increase in accountability. The t- value of 4.608 with a significance level of 0.000 provides strong statistical evidence of this relationship. The R-squared value of 0.147 indicates that Budget Office functions explain 14.7% of the variance in accountability, which is the highest explanatory power among the individual institutional variables.

Since the p-value (.000) is less than the significance

level of 0.05, we reject the null hypothesis and accept the alternate hypothesis. This means that Budget Office has a significant effect on accountability in the public sector in Bauchi State.

V. DISCUSSION

The study's findings confirm that all four financial control institutions have significant positive effects on accountability in Bauchi State's public sector. The Legislature showed the strongest effect (33.3% improvement in accountability for 1% improvement in legislative effectiveness), reflecting its critical constitutional role in democratic governance through budget authorization, oversight of executive implementation, and scrutiny of audit reports through the Public Accounts Committee. This finding aligns with Eckersley et al. (2025), who emphasized that modern parliaments perform variety of roles including law-making, controlling the raising and spending of money, representing the population, and influencing the composition of government. The authors argued that effective legislative oversight enables legislators to assess whether the executive branch is carrying out the business of governance according to legislative mandates, thereby ensuring that government initiatives meet their stated objectives and respond to community needs.

The strong effect observed can be attributed to the multiple accountability mechanisms through which the legislature operates. Ferry et al. (2024) corroborate this finding by emphasizing that the Public Accounts Committee plays a significant role in accountability of public officers and should be strengthened and become absolutely independent with systems of familiarizing members with audit scope through trainings and powers to take action if recommendations are not implemented. The result also aligns with research by Pérez- Durán (2024), who distinguished between horizontal accountability, which requires government officials to report to agencies within the state such as legislatures, and vertical accountability, which requires officials to report downward to the public.

The Auditor-General demonstrated a substantial effect (30.7% improvement), validating the critical role of independent external audit in the

accountability framework. This finding is strongly supported by Ferry et al. (2025), who studied auditing, the state, and democracy in the UK Supreme Audit Institution and found that effective audit requires independence, adequate resourcing, and strong relationships with legislatures. The authors emphasized that audit practices contribute significantly to accountability in modern democratic systems, particularly when audit recommendations are acted upon by legislatures and executives to close the accountability loop. However, the moderate effect size may reflect some of the challenges identified in the problem statement, particularly the lack of true independence by the Auditor-General for the State due to insufficient financial and administrative autonomy.

The Budget Office showed the highest standardized effect ($\beta=0.384$) and explained 14.7% of variance in accountability, the highest among individual variables. This substantial positive relationship reflects the critical coordinating role that this institution plays in the public financial management and accountability framework. The Budget Office serves as the strategic nexus between policy formulation and resource allocation, ensuring that government priorities are translated into concrete budget allocations and that budget execution is monitored to ensure alignment with intended objectives. This finding is strongly supported by recent research by OpenGov (2025), which emphasized that the Budget Office plays a multifaceted role in public financial management including strategic planning coordination, budget preparation and consolidation, monitoring and evaluation of budget performance, and promoting accountability and transparency through accessible budget information and citizen engagement mechanisms.

Orlandi and Rabie (2021) provide strong empirical support for this finding through their evaluation of budgeting processes and budget performance in Malaysia. Their research found that budget preparation, budget participation, and budget feedback significantly influence budget performance, with the Budget Office playing a central coordinating role in all three dimensions. The study emphasized that well-planned and properly executed budgeting

processes, effectively managed by competent Budget Offices, lead to better utilization of resources, more efficient service delivery, and enhanced accountability.

The World Bank (2024) corroborates these findings through research on public financial management reforms in developing countries, which found that countries with stronger budget institutions, including well-functioning Budget Offices, achieve better service delivery outcomes. The study examined PFM systems across 120 countries using PEFA assessments and found that countries scoring higher on budget preparation, execution, and monitoring indicators demonstrated better health and education outcomes. The research emphasized the importance of multi-year planning, performance-based budgeting, and timely budget reports—all functions that effective Budget Offices facilitate.

The Open Government Partnership (OGP, 2023) provides additional support for this finding through research examining fiscal openness and participatory budgeting across multiple countries. The study found that transparency in budget processes is consistently associated with improvements in budget quality, including lower deficits, more targeted priorities, and increased operational efficiency. The research highlighted the critical role of Budget Offices in promoting transparency through open data platforms, citizen participation mechanisms, and clear budget documentation.

The Accountant-General's role, while showing a significant positive effect (23.3% improvement), demonstrated the lowest impact among the four institutions. The significant positive relationship can be attributed to several critical roles performed by this institution. As the chief accountant and treasurer of the state government, the Accountant-General is responsible for maintaining comprehensive financial records, preparing annual financial statements, and ensuring that all financial transactions are properly documented in accordance with established regulations and standards. This finding aligns with the work of Ferry et al. (2024), who emphasized that internal financial control systems, which are primarily managed by the Accountant-General's office, are essential for ensuring the reliability and

accuracy of financial transactions and guaranteeing proper financial and accounting reports.

Similarly, Bisogno et al. (2024a) demonstrated that accounting systems in the public sector serve as critical information systems that record, analyze, classify, summarize, and communicate financial and economic events, thereby enabling informed decision-making and accountability to stakeholders. The moderate effect size observed may be explained by some of the challenges identified in the problem statement, particularly the difficulty the Accountant-General faces in strengthening internal control systems when the same office is responsible for both implementing and monitoring these controls.

The finding is consistent with recent research by Cuadrado-Ballesteros et al. (2020), who examined 33 OECD countries and found that states which implemented public sector accounting reforms, including adoption of accrual-based accounting systems and IPSAS, demonstrated higher levels of governance quality, with positive influences on accountability, government effectiveness, and controlling corruption. This suggests that strengthening the technical capacity and modernizing the operations of the Accountant-General's office can yield substantial improvements in overall public sector accountability.

The significant positive effects of all four institutions confirm the integrated nature of the accountability framework, with each institution playing a distinct but complementary role. Grossi et al. (2023) found that public sector organizations increasingly orient their performance management systems toward external accountability demands, with the study emphasizing the interconnectedness of different accountability institutions including audit offices, legislatures, and budget offices. The overall effectiveness of the accountability system depends on the capacity and performance of all these institutions working together (Eckersley et al., 2025), while the relatively stronger effects for Legislature and Budget Office suggest that 6:01 PM investments in strengthening these institutions may yield particularly high returns.

CONCLUSION

This study evaluated the effect of Financial Control on achieving public accountability in the public sector in Bauchi state. The methodology adopted in the study included quantitative research design, primary source of data, copies of questionnaire as method of data collection with a Five Point Likert format. Linear Regression Analysis statistical tool was used to analyse the data collected.

The major findings from the study showed that Accountant-General roles have significant effect on Accountability, Legislature has significant effect on the Accountability and Auditor-General roles have significant effect on Accountability. In conclusion, we say, Accountant-General roles, Legislation, Auditor-General activities and Budget Office and Planning have positive effect on Accountability in the administration of activities in Bauchi State.

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