

Effect of Accountability of MDAs on Sustainable Economic Development in Nigeria

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DOI: 10.56201/jafm.v9.no8.2023.pg46.58

ABSTRACT

Accountability in the public sector throughout the world is being given serious attention in view of the fact that the government is the highest spender of public fund. The aim of this study is to show that societies which exhibit the norms of unethical behavior and lack of accountability are more likely to encounter difficulties. Such difficulties would prevent the accomplishment of the sustainable developmental goals and objectives of government, thereby leading to lack of sustainable development. Data for the study was collected from primary sources through the use of questionnaires. The data collection is from the finance departments of ministries, department and agencies of the federal government located in Plateau state. A probability method of simple random sampling technique was employed in selecting the respondents to be administered the questionnaire. For the purpose of data analysis, the multiple linear regression analysis technique was adopted to determine the effect of accountability in public sector on sustainable economic development. From the analysis carried out it was found that accountability in MDAs has a significant effect on sustainable development in Nigeria and it was recommended that accountability should be integrated into all aspects of public sector especially MDAs management in order to preserve sustainable development and the public trust in government and its officials.

Keywords: *Accountability, Monitoring and evaluation, Sustainable development*

1. INTRODUCTION

Background of the Study

Development of any society is meant to enhance the living standard of citizens. However, where there are challenges of accountability especially in the public sector, sustainable development is more likely to be a mirage. Accountability in the public sector throughout the world is being given serious attention in view of the fact that the government is the highest spender of public fund. Those in authorities assume fiduciary status with the attendant responsibilities requiring them to render their stewardship accounts to those for whom the authority is held in trust. The general public is increasingly requiring public officers to be accountable by demonstrating effective use of public assets and funds in the delivery of services and pursuit of government objectives (Obazee, 2006). It is the right of citizens to demand and know the activities of their public officers and the public officers ought to voluntarily give account of their stewardship to the public especially the Ministries, Department and Agencies (MDAs).

Accountability ensures actions and decisions taken by public officials are subject to oversight so as to guarantee that government initiatives meet their stated objectives and respond to the needs of the community they are meant to be benefitting, thereby contributing to better governance and poverty reduction (Stapenhurst & O'Brien, 2014). The public expect that all public sector officials must use available resources judiciously and exclusively for the purpose of achieving economic growth, political stability, provision of basic infrastructure and the winning of respect and confidence for the nation among comity of nations (Sunday & Lawal, 2016).

MDAs are accountable to their constituencies and the general public. Accountability is about trust. Thus, when the public sectors collect information, they need to make it public for others to see and understand where the nation is heading to and also help gain the public trusts. On the other hand Sustainability is related to the quality of life in a community whether the economic, social and environmental systems that make up the community are providing a healthy, productive, meaningful life for all community residents, present and future. The United Nations Conference on Environment & Development (2008) states that sustainability focused on how has the quality of life in the community changed over the last years in relation to economic, social, and environmental factors. Importance of accounting activities in SDGs achievement is recognized by professional international organizations. Among them are International Federation of Accountants (IFAC), the Association of Chartered Certified Accountants (ACCA), the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting Council (ISAR), Fauna & Flora International, the World Business Forum on Sustainable Development, KPMG, PwC and others (Makarenko & Plastun 2017).

Nigeria has a wide spread reputation for corruption. There have been poverty, hunger, unemployment and lack of sustainable development. This ugly and pathetic condition cannot be divorced from the failure of government through MDAs to prudently account for the available resources. The absence of accountability and effective management of resources are basically responsible for this. People in government are not held accountable for their actions and inactions, both financially and administratively.

The Nigerian economic resources have been and are still being badly managed by the leaders and those in authority because of the absence of accountability. The components of accountability

include transparency, answerability or justification, compliance and enforcement or sanction. Transparency involves collecting information and making it available and accessible for public scrutiny, Accountability is about trust, when the MDAs collect information, they need to make it public for others to see how the government is promoting and sustaining economic development and to understand where the nation is heading to and also help gain the public trusts. However the problem is how transparent has these MDAs been in promoting sustainable development in Nigeria. Answerability or justification this requires providing clear reasoning for actions and decisions including those not adopted, so that they may reasonably be questioned. Compliance this is done through the monitoring and evaluation of procedures and outcomes, combined with transparency in reporting findings, the absence of monitoring and evaluation among the MDAs is the bane of sustainable economic development, and Enforcement and sanctions for shortfalls in compliance, justification, and transparency. Accountability is a quality control device and a requirement that those who hold public trust account for the use of that trust but in the absence of sanctions accountability is not taken seriously which accounts for the gap in government effort at sustaining development in Nigeria. The aim of this study is to show that societies which exhibit the norms of unethical behavior and lack of accountability are more likely to encounter difficulties. Such difficulties would prevent the accomplishment of the sustainable developmental goals and objectives of government, thereby leading to lack of sustainable development, and hence experience the pains and deprivation associated with underdeveloped societies.

2. CONCEPTUAL REVIEW AND HYPOTHESIS DEVELOPMENT

Concepts of accountability

Adegite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis -à -vis mandated roles and or/plans. It means doing things transparently in line with due process and the provision of feedback. Johnson (2004) says that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate. Accountability is described as answerability for one's actions or behaviour. It involves the development of objective standards of evaluation to assist the owners of an organization to evaluate the performance of duties by individuals and units within the organization (Olowu, 2002). The Canadian Institute of Governance (1997) noted that the renewal of democratic institutions will not happen without renewal of accountability, and renewal of accountability may require attitudinal as much as institutional change.

Table 1: Below shows the Content of Accountability

General Accountability	Fiscal Accountability	Managerial Accountability
<ol style="list-style-type: none"> 1. Answerability for action. 2. Sanctions where justification is not adequate. 3. Ability to revoke a mandate. 4. Public scrutiny of governmental actions. 5. Citizens participation in the design of programmes. 	<ol style="list-style-type: none"> 1. Approval of policies and actions having financial implications by a representative body. 2. Approval of an annual or a medium term budget. 3. Framework to ensure that in the process of economic management no actions are taken to impair the fiscal capacity of the community. 	<ol style="list-style-type: none"> 1. Appropriate rules are observed and that the authority is not abused. 2. Risks are taken within delegated powers to achieve objectives. 3. Responsibility to service delivery within specified costs, quality and time schedule. 4. Observance of economy and efficiency.

Source: Premchand (1999) as cited by Onuorah and Appah (2012).

Concept of sustainable development

The term ‘development’ has been defined as a comprehensive economic, social, cultural and political process which aims at the constant improvement of the well-being of the entire population and of the individuals on the basis of their active, free and meaningful participation in development process and in the fair distribution of benefits resulting there-from. (Erhun, 2015). Mohammed (2013) sees sustainable development as “the ability to preserve the existing resources of the state for collective use of citizens while conscious efforts are made to conserve the resources for the future generations”. Sustainable development is, therefore, likely to manifest in a country where the leadership is innovative in approach and action. In attaining sustainable economic growth government through the MDAs must be willing to adopt accountability, effective and transparent public management of the economy. Government must be prepared to provide a safe, stable and attractive business and industry environment that will strengthen its ability to fulfill its responsibility for the welfare of the people.

Public sector accountability and sustainable development

In the context of this study public sector accountability comprise of accountability, transparency, monitoring and evaluation and enforcement and sanctions as a control device and the roles which they play in promoting sustainable development in Nigeria. These four key principles are crucial for sustainable economic development of any nation. State institutions like the MDAs that are accountable to their people will use their resources constructively rather than misspend or steal them. Greater governmental transparency will allow citizens to determine where their political leaders are going astray and exert well-targeted pressure to put them back on track. Accountability and transparency in MDAs emerged as crucial concepts in the effort to reduce opportunities for corruption and strengthen internal and external monitoring mechanisms. The emergence in those

years of transnational advocacy movements that were focused on government transparency and accountability further pushed the public community to begin tackling these issues in their work. Transparency International and other groups helped push anticorruption onto the agenda. Hence the hypothesis

Ho1: Accountability in MDAs has no significant effect on sustainable development in Nigeria
Monitoring and evaluation activities and sustainable development

The Organisation for Economic Cooperation and Development (OECD, 2002) definition of M&E are useful to also consider, given their widespread use. Monitoring is seen as a continuous function that uses systematic collection of data on specified indicators to provide management and main stakeholders of an on-going development intervention with indications of the extent of progress and achievement of objectives using the allocated funds and Evaluation is the systematic and objective assessment of an on-going or completed project, programme or policy, the aim is to determine relevance and fulfilment of objectives, development efficiency, effectiveness, impact and sustainability, it should involve incorporation of lessons learned into decision-making process, it also relates to the worth or significance of an activity, policy or programme. Development of monitoring and evaluation capacities to improve sustainable economic development suggest that M&E is helping to bring greater rationality to public finances and development and providing evidence based foundation for policy, budgeting and operations which are tenets of good governance. Monitoring and evaluation (M&E) which promotes accountability is an extremely complex, multidisciplinary and skill intensive endeavor. Government-wide M&E is even more so because it requires detailed knowledge both across and within sectors, as well as interactions among planning, budgeting, and implementation functions in the public sector. The purpose of monitoring and evaluation ranges from promoting accountability, to transparency, to organisational learning, and depending on the particular purpose, the approach would vary. There would also be different permutations to the above which in turn would depend on the context and subject matter. Hence the hypothesis.

Ho2: Monitoring and evaluation activities does not significantly promote sustainable development
Theoretical review

The new public management theory places emphasis on good governance as a result of the recent globalization of the economy, technological innovation and democratization. As a conceptualization of the effective service, new public management theory is a relentless movement in the direction of greater transparency in resource allocation, decentralization of management authority and performance management through service quality (Pollit, 1996).

New public management theory came up with different concepts for performance and principles to achieve it (Hood, 1991). Basically, Hood identified the principles as accountability and efficiency; reduction of public sector expenditure; improvement in resource use through labour discipline; flexibility in decision making; competition in the public sector through decentralization and emphasis on result and not procedure. The study is anchored on the new public management theory as it addresses the variables for this study.

Empirical Review

Sunday and Lawal (2016) in their study on fiscal accountability, resource management and sustainable development in Nigeria said that economic stability forms one of the criteria for measuring sustainable development in any part of the world. Most countries, both developed and developing are conscious of their resources both human and material and ensure their effective

management and protection. This is important because every serious government aspires to meet the basic needs of the people through the provision of basic infrastructures and good governance. Nigeria is richly blessed with abundant resources, but more than fifty percent of her population still wallow in poverty. This is not unconnected with lack of fiscal accountability and effective resource management. They examined fiscal accountability and resource management and their implication on sustainable development. They employed the use of secondary data to source their information and observed that lack of fiscal accountability and resource management were basically responsible for poor governance in Nigeria.

Anyaehe and Areji (2015) wrote on economic diversification for sustainable development in Nigeria they suggest that Nigeria operates mono commodity (petroleum) based economy. She just extracts the oil for export. The generated revenue is not effectively invested on diversification of the economy to develop a robust and stable economy. This is due to some socio-political challenges that border on individual interests and poor socioeconomic orientations that militate against industrialisation of the economy. The situation exposes the nation to both economic and socio-political instability as the economy fails to accommodate wide spectrum of people and sustain the basic needs of the populace. They suggest that Nigeria should pragmatically address the challenges of poor industrialisation to diversify her economy.

Ejere, (2012) in his study promoting accountability in public sector management in today's democratic Nigeria wrote that lack of accountability in the management of the public sector in Nigeria has remained a critical issue especially since 1999 when democratic rule was reestablished in the country after a long period of military rule. Due to poor culture of accountability, corruption has become endemic in the country. Adopting the descriptive - contextual analysis method, this paper examined the perennial problem of poor culture of public accountability in Nigeria. The paper addresses the challenge of how best to ensure that public officials are held accountable for their actions and even inactions. To this end, specific suggestions for further promoting public accountability in Nigeria were advanced.

Goranka, Jasmina, and Predrag (2014) wrote on the role of accounting in the sustainable development: The case of Serbia, The study analyzes the necessity for establishing the accounting information system that addresses the needs of stakeholders in order to assess the sustainability of the resources and results of the specific company. Governments of EU Member States has to fulfil "environmental" obligations and they have to motivate companies to report on their environmental issues in relevant and fair manner. In that sense, Serbia as a candidate and the country in the process of EU integrations needs to put an emphasis on these issues in correlation with the accounting. In this study the concept of sustainable development with its relations with accounting was analyzed, specifically the concept of capital maintenance, eco efficiency indicators and how they can be derived from the accounting system as well as the practice of reporting on environmental issues by Serbian companies.

3. METHODOLOGY

In this study, the research design that was adopted is the descriptive design. Data for the study was collected from primary sources through the use of questionnaires. The data collection is from the finance departments of ministries, department and agencies of the federal government located in Plateau state. The period of coverage is 2023, it was chosen in other to cover the current issues

which are responsible for the lack of public sector accountability on sustainable economic development in Nigeria. The population for the survey consist of 87 staff of the finance section of National Veterinary Research Institute and College of Animal Health and Production Technology Vom, Office of the Accountant General of the federation and the Office of the Auditor General of the Federation all located in Plateau state. This population is also adopted as the sample. A probability method of simple random sampling technique was employed in selecting the respondents to be administered the questionnaire. For the purpose of data analysis, the multiple linear regression analysis technique was adopted to determine the effect of accountability in public sector on sustainable economic development.

The model specified thus:

$$SD_i = f(ASD_i, ME_i) \quad \dots (1)$$

The above function is expressed as an equation as:

$$SD_i = \beta_0 + \beta_1 ASD_i + \beta_2 ME_i + \mu_i \quad \dots (2)$$

Where:

SD_i =Sustainable Development

ASD_i =Accountability

ME_i =Monitoring and Evaluation activities

i = the number of respondents (1...85)

β_0 = the intercept term

β_1 , and β_2 = slopes of the independent variables

μ_i = the error term

4. DATA PRESENTATION AND ANALYSIS

The data collected through the administration of questionnaire was coded in SPSS 25.0 and was used for the estimation of the results in this study.

Normality Test

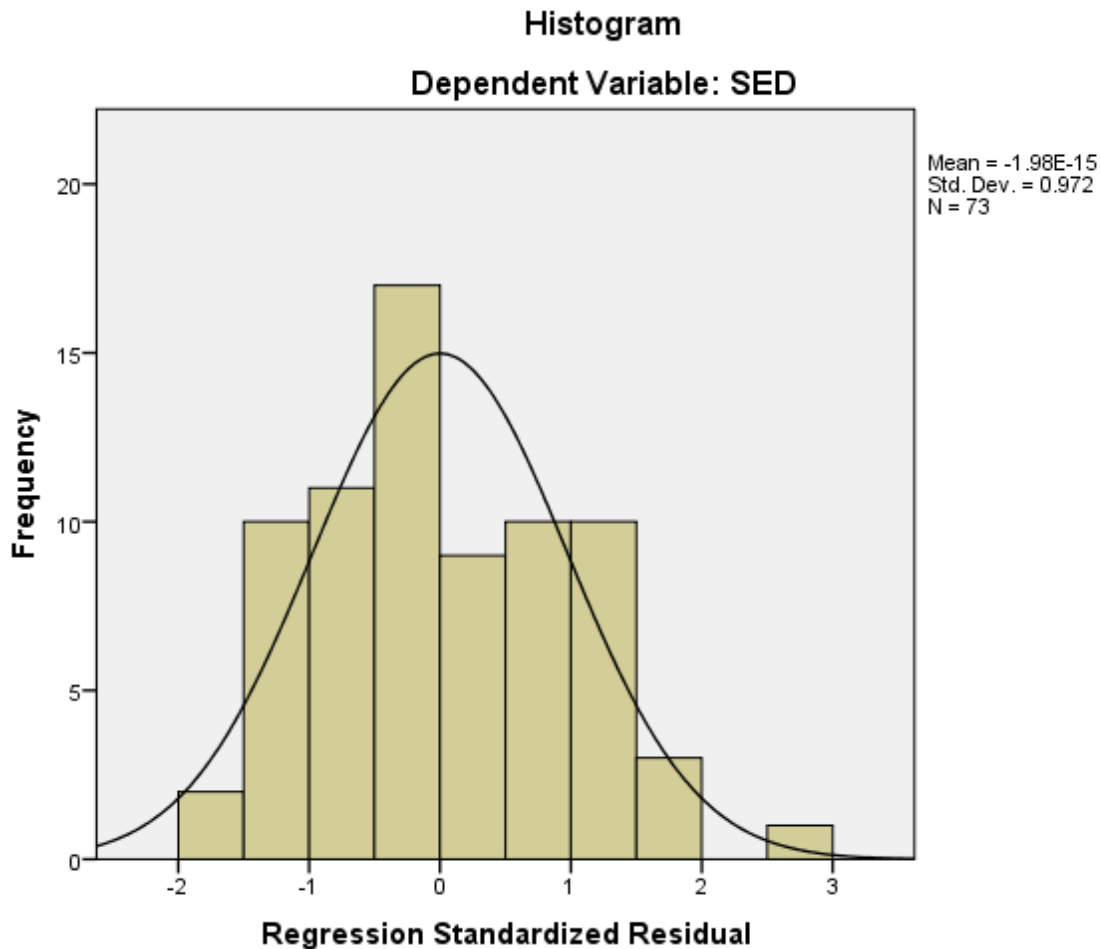


Figure 1: Normality Test

Figure 1 shows a histogram that was used to test for the normality of the data. The diagram shows that the bell-shaped are evenly skewed to the right and to the left. Therefore, it is normally distributed.

Descriptive Statistics

Table 2: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ME	83	1.00	3.80	2.0843	.51145
SD	84	1.00	2.40	1.4976	.35736
ASD	81	1.00	3.80	2.2815	.62512
Valid N (listwise)	73				

Source: SPSS 22.0

The descriptive statistics table 2 reveal that the mean values of, Monitoring and evaluation, sustainable development and accountability ranges between are 2.40 and 3.80 respectively. This shows that the average values are within the 5-point likert scale. It also indicated that sustainable development on the average is influenced by accountability and monitoring and evaluation with mean scores of 3.80 respectively. With low standard deviations, the values of the means are validated.

Table 3: Regression Result

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	.929	.240		3.867	.000		
1	ASD	.600	.071	.102	.842	.043	.870	1.149
	ME	.287	.120	.300	2.394	.019	.812	1.232

a. Dependent Variable: SD

Source: SPSS 22.0

From Table 3, the variance inflation factor for the predictors is used to test if there is a strong linear association among them. The result of the multicollinearity shows that there is no multicollinearity among the independent variables, since the values of the VIF are all less than 10 which is the benchmark.

The accountability (ASD) has a positive and insignificant impact on sustainable development (SD). This means that the more there is accountability, the more there will be sustainable development. This is because the relationship is positive, i.e a 1% increase in the level of accountability will bring about a 60% increase in sustainable development.

Monitoring and evaluation has a positive influence on sustainable development. This means increase in M and E, will lead to increases in the level of sustainable development. This effect of M and E on sustainable development is 28.7%.

The influence of enforcement and sanctions (ES) on sustainable development is also, positive but insignificant. This implies that increase in enforcement and sanctions will increase the level of sustainable development. However, enforcement and sanctions (ES) impacts on sustainable development by 13.1%.

Test of Hypothesis One

The hypothesis one is restated as follows:

H₀: Accountability in MDAs has no significant effect on sustainable development in Nigeria

The result of the regression in table 8, shows that the p-value of accountability is 0.043, 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. But if the p-value is greater than the level of 0.05, accept the null hypothesis and reject the alternate. Since the p-value (0.043) is greater than the significant level of 0.05. The null hypothesis is therefore rejected concluding that accountability has a significant effect on sustainable development in Nigeria

Test of Hypothesis two

The hypothesis two is restated as follows:

Hypothesis Two

Ho: Monitoring and evaluation activities in MDAs has no significant effect in promoting sustainable development.

From the result of the regression in table 3, the coefficient and p-value of transparency among government officials are 0.287 and 0.019 respectively. 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. But if the p-value is greater than the level of 0.05, accept the null hypothesis and reject the alternate. Given that the p-value (0.019) is less than the significant level of 0.05. The null hypothesis is therefore rejected concluding that Monitoring and evaluation activities in MDAs has a significant effect in promoting sustainable development.

Discussion of findings

From the result of the two hypothesis tested using regression analysis and p-value for, hypothesis one found that accountability in MDAs has a significant effect on sustainable development in Nigeria this is in line with the research carried out by Onuorah and Ebimobowei (2012) which study found that Accountability is a central concept for governance. Accountability requires that those who hold positions of public trust should account for their performance to the public or their duly elected representatives for the promotion of sustainable development. Hypothesis two findings shows that Monitoring and evaluation activities in MDAs has a significant effect in promoting sustainable development this is also in line with the findings of OECD (2012) which says that public sector monitoring and development activities results from policies, institutions and practices that channel information in ways that improve understanding of public policy, enhance the effectiveness of political processes and reduce policy uncertainty which in effect improves sustainable development.

5. CONCLUSION AND RECOMMENDATION

Public accountability in MDAs under pinned by openness and transparency help to reduce, if not completely eliminate, the opportunities for corruption. Public accountability also promotes sustainable development and ensures that the society gets value for its money and that public resources are not diverted for other use. If adhered to accountability promotes good governance by making the government and its officials more responsive to the needs and aspirations of the people. From the analysis carried out it was established that there is a significant of MDAs accountability and sustainable development and monitoring and evaluation has a significant effect in promoting sustainable development.

RECOMMENDATIONS

1. This study recommends that accountability should be integrated into all aspects of public sector especially MDAs management in order to preserve sustainable development and the public trust in government and its officials.
2. Since monitoring and evaluation has a significant effect in promoting sustainable development, transparency in the public sector should be enhanced to overcome political

obstacles and improving the institutions needed to support monitoring and evaluation; and obtaining access to technology and human resources.

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