

**SUPERVISORY MECHANISMS AND ETHICAL ACCOUNTABILITY IN THE
UTILIZATION OF INTERNALLY GENERATED REVENUE (IGR) OF UNIVERSITIES
IN BAYELSA STATE, NIGERIA**

Dr. Christian B.N. Giami

Department of Educational Management,
University of Africa, Toru-Orua, Bayelsa State.

Christian.giami@edu.uat.ng

07030449818.

Dr. Jonathan Efe Emeni

Department of Educational Management,
University of Africa, Toru-Orua, Bayelsa State.

Jonathan@uat.edu.ng

08034322287.

Abstract

This study investigated supervisory mechanisms and ethical accountability in the utilization of Internally Generated Revenue (IGR) of universities in Bayelsa State, Nigeria. Two (2) research questions and 2 hypotheses were used. The descriptive survey research design was used. The population of the study consisted of 127 administrative and academic staff of universities in Bayelsa State. A sample size of 127 administrative and academic staff representing 100% of the population served as respondents. The census sampling technique was employed. A 12-item questionnaire was used for data collection. Mean and standard deviation were used for the research questions and z-test statistics was used to test the hypotheses at 0.05 level of significance. The result among others revealed that, universities do not often practice whistle-blowing/protected reporting channels, independent audit committees within Governing Councils and they do not regularly publish financial reports on IGR use on their websites annually. Some of the notable challenges are cultural norms/tacit acceptance of unethical practices, low ICT adoption/fragmented financial management systems which influences revenue generation and allocation. It was recommended that, the state government need to desist from all sorts of political manipulations and universities should regularly publish financial reports on IGR use on their websites annually.

Keywords: Supervisory Mechanisms, Ethical Accountability, Utilization of IGR, Universities and Challenges.

Introduction

All over Nigeria, the ability of Nigerian universities to purposefully sustain quality teaching, research and effective service delivery rationally depends on Internally Generated Revenue (IGR) coupled with government major financial and other supports. Revenues mobilized from different sources like tuition/fees, consultancies, accommodation rentals, short courses, commercial rentals, consultancy/contract research, short courses and professional programmes, alumni donations and endowments, hospital/clinic revenues (for medical schools), conference/venue hires, and sales of goods/services and other commercial activities under university control are financial means that can aid effective financial functioning of university institution. In the Nigeria context, in most cases, government subventions stagnate or lag behind due to rising costs, which encourages university management to embrace the idea of IGR as a source of critical fiscal lifeline to the functionality of university operations. However, the generation and management of such funds are encircled with varying degrees of oversight (Ofoegbu, 2016).

In many instances, there are empirical evidences from different studies revealing that poor IGR governance undermines institutional performance, service delivery and public trust in Nigerian higher education most especially when supervisory mechanisms are weak or bypassed (Francis & Imiete, 2018). So long as financial resources generated by universities are limited and universities needs are unlimited, there is compulsory need to imbibe proper supervisory mechanisms and ethical accountability to rationally utilize university's IGR to run an effective university system. Inadequate funding and misappropriation of funds to university usually puts the university under stress and strains. Supervisory mechanisms in this context are regarded as the formal and informal arrangements that are made to guide collection, custody, disbursement and reporting of IGR. The core mechanisms in this regard include well-articulated internal control system which houses segregation of duties, reconciliations and receipting, an empowered and independent internal audit function, transparent procurement and payment procedures, governing council oversight (finance/audit committees), external statutory audits and accessible public reporting of financial statements and procurement awards.

Conversely, ethical accountability denotes the normative and procedural expectations that managers act with integrity, fairness, and in the public interest and that, there are enforceable consequences (institutional or statutory) where misconduct occurs (Gberevbie, 2022). State budget documents and recent fiscal reports show that Bayelsa State has actively pursued improved revenue mobilization in recent years, with IGR featuring prominently in state-level revenue narratives. Nonetheless, institutional-level studies indicate gaps in internal control and fund-management practices in tertiary

institutions in Bayelsa State that create opportunities for leakages and unethical fund utilization (Bayelsa Ministry of Finance, 2023–2025).

Regardless of all these, there are basic supervisory mechanisms commonly practiced by university management to ensure ethical accountability in the utilization of Internally Generated Revenue (IGR) in universities. Such supervisory mechanisms like internal controls, audits, governing councils, procurement compliance, external oversight, and transparency practices are central to promoting ethical accountability in the use of IGR. Yet, their effectiveness in universities in Bayelsa State depends on proper implementation and consistent enforcement. Here are the supervisory mechanisms university management practice to ensure ethical accountability in the utilization of IGR of universities.

Internal Control Systems: Universities establish internal control structures such as segregation of duties, proper documentation, and regular reconciliations to prevent misuse of funds. This is to possibly reduce opportunities for misappropriation and ensure transparency in IGR utilization (Francis & Imiete, 2018).

Performance-Based Financial Accountability (Linking Funding to Outcomes): In OECD countries according to World Bank (2019) as cited in Onuigbo (2022), parts of IGR (or government block grants) are tied to measurable performance indicators (research output, graduation rates, service improvements). Meanwhile, one may say that IGR in Nigerian universities is often spent without strong linkage to measurable institutional outcomes, making accountability harder to enforce which may not promote efficiency and ethical financial management (Onuigbo, 2022).

Internal Audit Units: The internal audit department are established to conducts periodic checks on revenue inflows and expenditures, ensuring compliance with financial regulations. However, their independence and capacity often determine their effectiveness. E.g., Ahmadu Bello University's internal audit manual highlights the role of audit in promoting ethical accountability (Nwosu, 2022).

Whistle-blowing and Protected Reporting Channels: A whistle blower just like the internal auditor is an employee, former employee, or member of an organization who reports misconduct to people or entitles that have the power and presumed willingness to take corrective action. Whistle blowing can also form part of the internal control system in an organization. Countries like South Africa and the UK operate anonymous reporting hot lines and whistle-blower protection laws within universities, enabling staff and students to report misuse of funds safely. Although, the ICPC/EFCC have whistle-blowing frameworks, most tertiary institutions lack internal, independent, and well-

protected reporting systems to encourages early detection of unethical practices in IGR utilization without fear of victimization (Transparency International, 2023).

Governing Council and Finance Committees: The work of Ofoegbu (2016) found that effective council oversight strengthens accountability in Nigerian universities of which Governing Councils, through finance and audit committees, provide high-level oversight of IGR budgets, approvals, and expenditure monitoring to ensure that funds are aligned with institutional priorities and spend ethically.

Independent Audit Committees within Governing Councils: Brookings (2024) highlights how institutional audit committees improve procurement and financial accountability in higher education to strengthen checks and balances and ensure management dominance in financial oversight. Like in the UK and Canada, independent audit committees (composed partly of external members) review financial reports and audit findings before approval. In Nigeria, Governing Councils exist but often lack active, independent sub-committees for regular scrutiny of IGR use. Many depend solely on internal audit or external auditors whose reports may be delayed or compromised.

Procurement Procedures under the Public Procurement Act (2007): The Bureau of Public Procurement (2007) sets guidelines that enhance accountability in public institutions of which universities are expected to comply with procurement rules when spending IGR, including competitive bidding, due process, and transparent award of contracts so as to prevent favoritism, inflated contracts, and corruption.

Full Digitalization of Revenue Collection and Tracking: Many universities in Africa like South Africa, Kenya, Ghana and Nigeria have largely adopted centralized e-payment systems and Enterprise Resource Planning (ERP) platforms that automatically reconcile payments, research funds, and service charges to minimizes cash handling, reduces leakages, and provides real-time audit trails. Meanwhile, many institutions still rely on manual receipting, cash collections, or fragmented systems, and creating opportunities for diversion of funds (Ofoegbu, 2016).

Public Disclosure and Open Financial Reporting: Universities in the US and Europe publish detailed audited accounts, procurement awards, including IGR use, on their websites annually. Meanwhile most tertiary institutions do not publicly share audited IGR statements; reports are often treated as internal documents (Transparency International, 2023).

External Audit and Regulatory Oversight: Independent external auditors, alongside agencies such as the Auditor-General, ICPC, and EFCC, review financial statements and investigate irregularities. This provides an additional layer of accountability beyond internal structures.

Effective supervision of IGR requires robust controls, independent audit, procurement discipline, transparency, and institutional resources. In Bayelsa State as in many Nigerian states, university reliance on IGR has grown, but supervisory systems are frequently weakened by a set of inter-related institutional, legal, political and capacity constraints or challenges. The items below unpack those constraints as follows.

Weak Internal Control Systems and Manual Processes: Many tertiary institutions lack robust financial control mechanisms as they still depend on manual receipting, fragmented record-keeping and poor segregation of duties which create easy opportunities for diversion of cash receipts and leakages of IGR as found by Francis and Imiete (2018).

Non-Compliance with Procurement Rules and Opaque Contracting for IGR Funded Projects: Despite the Public Procurement Act (2007), many universities bypass due process in IGR funded projects (e.g., single sourcing, inflated contracts). Such weak enforcement allows unethical practices to persist (Mosaku, 2019).

Political Interference, Patronage and Undue Influence: Local political actors, powerful external stakeholders, or internal patronage networks can influence revenue allocation, contract awards, and staffing decisions, which weakens supervisory bodies and creates impunity for unethical financial behaviour (Onuigbo (2022).

Poor Transparency and Public Disclosure: Many universities do not routinely publish detailed audited accounts, procurement plans or contract award information. Lack of accessible financial reports prevents external scrutiny by students, alumni, civil society and media, which otherwise function as deterrents to unethical practices. Brookings (2024) shows transparency and open reporting are critical but underutilized in Nigerian universities.

Resource Constraints and Funding Gaps: Limited financial resources make institutions overly dependent on IGR, increasing the temptation to bypass rules for quick revenue. Supervisory bodies themselves lack resources (ICT tools, skilled personnel) to monitor use of funds effectively (Omoniyi, 2013).

Inadequate External Oversight: Governing Councils and external auditors often fail to enforce corrective measures due to weak regulatory follow-up. Oversight agencies (Auditor-General, ICPC, EFCC) intervene mainly after scandals, rather than through proactive supervision (Shehu, 2025).

Absence or Ineffective Whistle-blowing and Protection Mechanisms: Few universities operate secure internal whistle-blowing mechanisms. Staff or students who report misuse of funds risk intimidation or victimization. Where staff, students or vendors cannot confidentially report suspected misuse of funds for fear of retaliation, misconduct remains hidden and unchecked.

Low ICT Adoption and Fragmented Financial Management Systems: The absence of integrated financial management systems or ERPs (for student fees, commercial services, payroll, and procurement) means transactions are fragmented across units and hard to reconcile. Low IT adoption increases manual interventions and the risk of manipulation

Cultural Norms and Tacit Acceptance of Unethical Practices: There are instances where those in charge of university affairs tolerate unethical practices (nepotism, favoritism, informal payments) which weakens the moral environment for fund supervision. Where such cultural norms exist, even technically, adequate supervisory arrangements struggle to change behaviour because actors expect impunity or reciprocal favour (Francis & Imiete, 2018).

Statement of the Problem

Universities in Bayelsa State, like other Nigerian tertiary institutions, increasingly rely on Internally Generated Revenue (IGR) to complement inadequate government funding and sustain critical academic and administrative functions. While these funds are meant to improve teaching, research, infrastructure, and staff welfare, concerns persist about their ethical management and accountability. Several reports indicate weaknesses in supervisory mechanisms, including fragile internal controls, limited independence of internal audit units, non-compliance with procurement laws, and delays in publishing audited accounts (Sambo & Benneth, 2018). These gaps create opportunities for fund diversion, contract inflation, favoritism, and political interference in financial decisions. This situation diminishes stakeholder trust, reduces financial sustainability, and compromises institutional integrity.

Universities in Bayelsa State specifically, empirical evidence suggests that supervisory practices are not consistently enforced, with irregular monitoring of IGR utilization and insufficient transparency measures. Despite statutory frameworks like the Public Procurement Act (2007) and the existence of Governing Councils, the effectiveness of supervisory systems in ensuring ethical accountability

remains uncertain. This raises a critical question: to what extent do existing supervisory mechanisms in universities in Bayelsa State promote transparent and ethical utilization of IGR? Addressing this gap is essential for strengthening accountability, safeguarding university resources, and enhancing institutional performance.

Purpose of the Study

The study investigated supervisory mechanisms and ethical accountability in the utilization of Internally Generated Revenue (IGR) of universities in Bayelsa State, Nigeria. The objectives of the study are to:

6. examine the extent university management practice supervisory mechanisms to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State.
7. ascertain the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State.

Research Questions

1. To what extent are supervisory mechanisms practiced by university management to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State?
2. What are the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State?

Hypotheses

H₀₁: There is no significant difference between the mean scores of administrative and academic staff on the extent university management practice supervisory mechanisms to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State.

H₀₂: There is no significant difference between the mean scores of administrative and academic staff on the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State.

Methodology

Descriptive survey approach was used in this research. The population of the study included all three (3) universities (Niger Delta University, University of Africa and Bayelsa State Medical University). The population covers 127 administrative and academic staffs of the 3 universities (17 administrative staff of the 3 universities which includes Vice Chancellors, Deputy Vice Chancellors, Registrars, Librarians, Bursars and Directors of Works and 110 academic staff of the 3 universities which includes Deans of Faculty and HoDs). The sample size of this study was 127 respondents from the total population of 127 administrative and academic staffs of the 3 universities. Census sampling technique was employed which covered every member of the population.

The instrument had 12-item questionnaire titled: Supervisory Mechanisms and Ethical Accountability in the Utilization of Internally Generated Revenue (IGR) of universities in Bayelsa State, Nigeria Questionnaire (SMEAUIGRUQ). Four 4 - points modified likert rating scale of Very High Extent (VHE) = 4 points, High Extent (HE) = 3 points, Low Extent (LE) = 2 points and Very Low Extent (1) = 1 points and (Strongly Agree (SA) = 4 points; Agree (A) = 3 points; Disagree (D) = 2 points; and Strongly Disagree (SD) = 1 point) was used. Cronbach Alpha reliability estimate was used with a sample of 20 administrative and academic staffs who were part of the population. The average reliability coefficient obtained stood at 0.75. 127 copies of the questionnaire were administered to the respondents with the help of three research assistants.

The respondents were given one-week to respond to the instrument after which the researcher retrieved completed copies of the questionnaire. Out of the 127 copies of questionnaire that was administered, 101 which was 80% of the copies of the questionnaire, were retrieved. Mean and standard deviation were used to answer the research questions while the z-test statistics was used to test the hypotheses at 0.05 level of significance.

Results and Discussion

Research Question 1: To what extent are supervisory mechanisms practice by university management to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State?

Table 2: Mean Responses of Administrative and Academic Staff on the extent university management practice supervisory mechanisms to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State.

S/N	Item	Administrative Staff of Universities (12)		Academic Staff of Universities (89)		$\bar{X}_1\bar{X}_2$	Remark
		\bar{X}	SD	\bar{X}	SD		
1	My university practice internal control structures such as segregation of duties, proper documentation, regular reconciliations to prevent misuse of funds	3.46	1.39	3.57	1.55	3.52	Very High Extent
2	My university practice Whistle-blowing/protected reporting channels to encourage early detection of unethical practices in IGR utilization without fear of victimization	1.89	1.27	2.01	1.22	1.95	Very Low Extent
3	My universities practice independent audit within Governing Councils' committee who regularly review financial reports and audit findings of IGR before approval	1.99	1.23	2.02	1.23	2.01	Very Low Extent
4	My universities regularly publish financial reports on IGR use on their websites annually instead of treating it as internal documents	1.60	1.37	2.13	1.19	1.87	Very Low Extent

5	My university practice procurement procedures under the Public Procurement Act for transparent award of contracts so as to prevent favoritism, inflated contracts and corruption	3.65	1.60	3.60	1.57	3.63	Very High Extent
6	My university practice centralized e-payment systems that automatically reconcile payments to reduce leakages associated with manual receipting	3.29	1.37	2.5	1.82	2.90	High Extent
Average mean and standard deviation		2.65	1.37	2.63	1.43		

Table 1 indicated that items number 1, 3 and 6 had mean scores above the criterion mean of 2.50. It simply implies that to a very high extent university practice internal control structures, such as, segregation of duties, proper documentation, regular reconciliations to prevent misuse of funds. To very high extent, they practice procurement procedures under the Public Procurement Act for transparent award of contracts to prevent favoritism, inflated contracts and corruption and to a high extent university practice centralized e-payment systems that automatically reconcile payments to reduce leakages associated with manual receipting. Meanwhile, items 2, 4 and 5 had mean scores below the criterion mean of 2.50. Meaning that to a very low extent, universities practice whistle-blowing/protected reporting channels to encourage early detection of unethical practices in IGR utilization. To a very low extent universities practice independent audit committees within Governing Councils who regularly review financial reports and audit findings of IGR before approval and to a very low extent universities regularly publish financial reports on IGR use on their websites annually instead, they treat it more as internal documents.

Research Question 2: What are the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State?

Table 2: Mean Responses of Administrative and Academic Staff on the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State.

S/N	Item	Administrative Staff of Universities (18)		Academic Staff of Universities (97)		$\bar{X}_1\bar{X}_2$	Remark
		\bar{X}	SD	\bar{X}	SD		
1	Cultural norms/tacit acceptance of unethical practices which makes adequate supervisory arrangements struggle to change unethical behaviour	3.29	1.40	2.5	1.82	2.90	Agreed
2	Ineffective whistle-blowing and protection mechanisms which makes staff who report misuse of funds to risk intimidation or victimization	3.46	1.39	3.57	1.55	3.52	Agreed
3	Low ICT adoption/fragmented financial management systems with regards to student fees, commercial services, payroll, procurement	3.49	1.52	3.57	1.55	3.53	Agreed

	leads to risk of manipulation							
4	Limited financial resources make institutions overly dependent on IGR, increasing the temptation to bypass rules for quick revenue	3.01	1.23	2.80	1.14	2.91	Agreed	
5	Political interference influences revenue generation and allocation which creates impunity for unethical financial behaviour	3.65	1.60	3.60	1.57	3.63	Agreed	
6	Universities bypass due process in IGR funded projects which makes unethical practices to persist	1.89	1.27	2.12	1.18	2.01	Disagreed	
Average mean and standard deviation		2.52	1.40	3.03	1.47			

Table 2 indicated that items number 1,2,3,4 and 5 had mean scores above the criterion mean of 2.50, except item 6. It simply implies that the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State are cultural norms and tacit acceptance of unethical practices. This makes adequate supervisory arrangements struggle to change unethical behavior, ineffective whistle blowing and protection mechanisms, which makes staff who report misuse of funds to risk intimidation or victimization. Low ICT adoption/fragmented financial management systems with regards to student fees, commercial services, payroll, procurement leads to risk of manipulation, limited financial resources make institutions overly dependent on IGR. Thereby, increasing the temptation to bypass rules for quick revenue and political

interference influences revenue generation and allocation that creates impunity for unethical financial behaviour. Meanwhile, item 6 had a mean score of 2.01, which is below the criterion mean of 2.50, meaning that universities do not bypass due process in IGR funded projects which makes unethical practices to persist.

Test of Hypotheses

H₀₁: There is no significant difference between the mean scores of administrative and academic staff on the extent university management practice supervisory mechanisms to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State.

Table 3: z-test Analysis of the Difference between the Opinions of Administrative and Academic Staff on the extent university management practice supervisory mechanisms to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State.

Subject	N	\bar{x}	SD	Df	z-cal.	z-crit.	Level of Sig	Remark
Administrative Staff of Universities	12	2.65	1.37	2				
Academic Staff of Universities	89	2.63	1.43	99	-0.28	± 1.96	0.05	Accepted

The result of table 3 shows that the z-calculated value of -0.28 is less than the z-critical value of 1.96 at degree of freedom of 99 at 0.05 level of significance. Therefore, the null hypothesis is accepted and uphold. That, there is no significant difference between the mean scores of administrative and academic staff on the extent university management practice supervisory mechanisms to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State.

H₀₂: There is no significant difference between the mean scores of administrative and academic staff on the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State.

Table 4: z-test Analysis of the Difference between the Opinions of Administrative and Academic Staff on the supervisory mechanisms university management practice to ensure ethical accountability in the utilization of IGR of universities in Bayelsa State.

Subject	N	\bar{x}	SD	Df	z-cal.	z-crit.	Level of Sig	Remark
Administrative Staff of Universities	12	3.52	1.40	2				
Academic Staff of Universities	89	3.03	1.47	99	-0.18	± 1.96	0.05	Accepted

The result of table 4 shows that the z-calculated value of -0.18 is less than the z-critical value of 1.96 at degree of freedom of 99 at 0.05 level of significance. Therefore, the null hypothesis is accepted and upholds. That, there is no significant difference between the mean scores of administrative and academic staff on the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State.

Summary of Findings

It was found that, to a very high extent university practice internal control structures, they practice procurement procedures under the Public Procurement Act for transparent award of contracts and practice centralized e-payment systems that automatically reconcile payments to reduce leakages associated with manual receipting. Meanwhile, to a very low extent universities practice whistle-blowing/protected reporting channels, to a very low they practice independent audit committees within Governing Councils and universities irregularly publish financial reports on IGR use on their websites annually instead they treat such as internal documents.

It was also found that, the challenges to effective supervisory practices in promoting ethical accountability in the utilization of IGR of universities in Bayelsa State are cultural norms/tacit acceptance of unethical practices, ineffective whistle-blowing and protection mechanisms, low ICT adoption/fragmented financial management systems and political interference which influences revenue generation and allocation.

Discussion of Findings

This first finding does not corroborate with the findings of Mosaku (2019) who found that, despite the Public Procurement Act (2007), many universities bypass due process in IGR funded projects (e.g., single sourcing, inflated contracts). Such weak enforcement is found to allow unethical practices to persist. This finding is not also in consonance with the findings of Francis and Imiete (2018) whose findings revealed that, many tertiary institutions lack robust financial control mechanisms as they still depend on manual receipting, fragmented record-keeping and poor segregation of duties, which create easy opportunities for diversion of cash receipts and leakages of IGR.

The second findings are in consonance with the findings of Onuigbo (2022) who identified political interference as a root cause of weak accountability in Nigerian public administration. On the other hand, the findings of Francis and Imiete (2018) whose work revealed instances where those in charge of university affairs tolerate unethical practices (nepotism, favoritism, informal payments) which weakens the moral environment for fund supervision. this is in same direction with Transparency International (2023) whose documents revealed that, most tertiary institutions do not publicly share audited IGR statements; reports are often treated as internal documents This is proven as shown in line with ICPC press releases and enforcement actions with regards to the case of Bayelsa State, e.g., contracts fraud convictions.

Conclusion

The study clearly established that supervisory mechanisms and ethical accountability is very necessary for universities in Bayelsa State to be able to rationally and effectively utilize their IGR. That is, any effort to strengthen ethical accountability must be multi-pronged and must be done through strengthening of internal controls and audit independence and university need automate revenue systems and integrate full ICT compliant operations. The research has revealed that procurement compliance; establishment of protected whistle-blowing channels and address political and cultural drivers of unethical practice through governance reforms and stakeholder engagement will help in curbing unethical challenges in the generation and utilization of IGR of universities in Bayelsa State, Nigeria.

Recommendations

- Universities in Bayelsa State need to rightly establish whistle-blowing/protected reporting channels to encourage early detection of unethical practices in IGR utilization without fear of victimization.
- There is need for the state government need withdraw all sorts of political manipulations and make universities to regularly publish financial reports on IGR use on their websites annually instead of treating it as internal documents that cannot be accessed by others.

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