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## **The impact of Transparency on Public Expenditure Management in Nigeria: A Conceptual Review**

This paper reviews the impact of transparency on public expenditure management in Nigeria. The study explores the relationships between transparency and linked it with the public expenditure management in Nigerian. Conceptually, it is clear that transparency emerged from high level of corruption. Government expenditure involves all the expenses which the public sector operators incur for making the sector effective and efficient, for moving the economy forward. Public expenditure in Nigeria is usually categorized into recurrent and capital expenditure. It is recommended that there's need to restructure the public sector transparency system and it is urgently necessary to have a comprehensive revision of entire audit laws of the country with a view to aligning them with current realities and demands of globalization. Therefore future studies would extend the study beyond the conceptual linkage through quantitative analysis.

### **Keywords**

Accountability, Transparency, Public, expenditure, Management and Nigeria

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