

# Transparency and Accountability in Government: The Nigerian Experience

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**Abstract:** Accountability and transparency have occupied central stage in modern day government as strategies for promoting good governance. As prevailing democratic ingredients in public administration, the concepts have been subjected to diverse interpretations, application and dimensions by scholars, bureaucrats and policy analysts. The study methodically examined the hypothetical underpinnings of the concepts vis-à-vis the pragmatic forms and mechanism drawing from Nigeria political standpoint. Pertinent data generated from documents and interview were subjected to contextual-descriptive analysis to demonstrate that accountability and transparency, both in practice and theory, have political, administrative, legal, financial, economic and social angles and can be enthroned through multifarious inbuilt-bureaucratic cum policy measures such as election, referendum, recall, voice, exit, executive-based mechanism, whistle blowing, ombudsman, freedom of information, assembly process and judicial review. To enhance accountability and transparency in Nigeria there is imperative need for grass roots public enlightenment, strengthening of whistle blowing policy and the judicial institution, capacity building and effective use of freedom of information Act.

**Keywords:** accountability, transparency, government, theories, mechanism,

## I. INTRODUCTION

In modern-day democratic social order, the pervasiveness of transparency and accountability has been on the increase as novel challenges faced by administrations crop up. Democracy remains hypothetical if those in public authorities cannot be translucent and held liable to account for their act of omissions, commissions, policies and outlay in the conduct of their authorized responsibilities. Since 1960, when Nigeria got its political self-rule, consecutive governments, both military and civilian have been blamed by public analysts and anti-corruption campaign organizations for the wretched state of transparency and accountability in public administration. The organization of public assets during the prolonged military regimes was oblique in cover up owing to restricted citizens partaking in governance practice and lack of right to use information about government activities. Thus, the control of public wealth and apparatus were entrusted in the hands of military oligarchy cum cabal characterized by domination system as well as sturdy abhorrence to free will of information and accountability

Unfortunately, the return of the country to elected regime on May 29<sup>th</sup>, 1999 and the commencement of the fourth republic have not outstandingly reduced the rapidity of

financial transgression and other forms of fraudulent practices. Nevertheless, the opening of the political space increased the input of the citizens in public management and their unrelenting demand for unobstructed right to use information about the activities of those in management. The civil society organizations, individuals and other stake holders in promoting democratic system and good governance in Nigeria, have since 1999, been asking the government to be more transparent and answerable so as to reduce the tempo of financial negligence which has damaged the development of the country. Besides, global and continental institutes such as IMF, World Bank, Transparency International, African Union, United Nations Organization, European Union and many others have continued to put pressure on various governments to promote transparency and accountability. Article 9 of the African Union Convention on Preventing and Combating Corruption requires all state parties to it to adopt such legislative and other measures to give effect to the right of access to any information that is required to assist in the fight against corruption and related offences. Moreover, Article 13 of the United Nations Convention against Corruption requires government to ensure citizens' input in anti-corruption fight through: Enhancing the transparency and promoting the contributions of the public to decision-making process; and ensuring that the public has effective right to use information. The study examined the theoretical cum pragmatic foundations of transparency and accountability, its forms and dimensions as well as the application in public management in Nigeria with stress on the fourth republic experiences.

## II. RESEARCH PROBLEM

Since the return of Nigeria to democracy in 1999, successive governments have emphasized the need for transparency, accountability and probity in public management. Reforms and strategies of different forms have been instituted to promote accountability and transparency among public officials yet there are still cases of corruption arising from non transparent and unaccountable conducts in the public sector. It is against this background and committed efforts of President Muhammad Buhari's government towards fight against corruption that this study examined the theoretical cum pragmatic foundations of transparency and accountability, its forms and dimensions as well as the application in public management in Nigeria. This is with a view to highlighting the potency of mechanisms for transparency and

accountability in Nigeria as well as some practical measures on how to enhance accountability and transparency in government.

### III. SIGNIFICANCE OF STUDY

The study theoretically enriches and builds on the existing hypothetical foundation on transparency and accountability by critically evaluating the diverse theoretical and conceptual framework on transparency and accountability and filling the gap in extant literature. It expanded the frontier of understanding and knowledge in accountability and transparency via exhaustive discourse on the concepts. Moreover, students and scholars in Public Administration will find in the study useful information and references for further researches in the field of accountability, transparency and fight against corruption. Empirically, the study provides policy makers with some practical measures for enhancing accountability and transparency in government.

### IV. METHODOLOGY

The methodology of the research is qualitative and descriptive in approach. Through documents and structured oral interview, relevant data on transparency and accountability were generated and subjected to contextual-descriptive analysis. To ensure the validity and reliability of the secondary data, the researcher relied on data generated from government documents, anti-corruption organizations and NGOs documents, conference papers, periodicals, internet material, journals and book written by renowned scholars and experts on good governance. Those interviewed were thirty critical stake holders in governance purposively drawn from government policy making and implementing officials (10); anti-corruption agencies (10); and NGOs workers (10) involved in promoting good governance via accountability and transparency.

### V. TRANSPARENCY AND ACCOUNTABILITY: A THEORETICAL UNDERPINNINGS

#### 5.1 Transparency

Bauhr and Grimes (2012) lamented that albeit the political imperative of transparency, there has not been universally agreed definition on the concept of transparency. Transparency as a many-sided concept is often conflicted with accountability or even corrupt practices, impartiality and rule of law. Though analyses on the concept of transparency have flourished in very diverse fields, such as management, development, ethics, economy, law, political science and public administration, practitioners and scholars still hold incompatible views on the definitions of transparency. Some scholars have chosen to focus on the impact and effect of transparency, which is supposed to generate more confidence, trust, more participation, less corrupt practices and more efficient and effective management (Pasquir, 2014).

Ball (2009) examined transparency from a post modernist approach and finds that the definition of transparency shows

three metaphors: transparency as a public value embraced by society to counter corruption, transparency synonymous with open decision making by governments and non profits, and transparency as a complex tool of good governance in programmes, politics, organizations and nations. In the first metaphor transparency is entwined with accountability while in the second, as transparency encourages openness, it increases concerns for secrecy and privacy. In the third standpoint, policy makers build transparency in conjunction with accountability, efficiency and effectiveness.

According to Baume (2013) transparency has first evolved historically as an instrument against secrecy which was predominant in the 17<sup>th</sup> and 18<sup>th</sup> centuries and transformed itself into political, legal and moral project at the time of French revolution. With transition from a “mask culture” to a “culture of visibility” where secrecy is criticized, transparency is utilized as a counteract power to unrestrained monarchy, a system based wholly on subterfuges and unpredictability. Notions of public opinion, therefore, are advocated by the adherent of transparency. Hood (2007) traced the history of the concept of transparency and identifies the broadest doctrine of openness which states that the overall conduct of government should be conventional rules rather than arbitrarily. The scholars’ analysis demonstrates the proclivity for transparency to bleed conceptually into other evenly persuasive normative standard such as rule of law, accountability, public participation and liberal democracy. The World Trade Organization has stated that promoting transparency in international commercial agreements normally embraces three core elements: (a) to make information on relevant laws, regulations and other politics publicly available (b) to notify interested parties of relevant laws and regulations and changes to them and (c) to ensure that laws and regulations are administered in a consistent, impartial and reasonable manner (Bellver and Kaufman, 2005). Embedded in this conceptualization is not only making information available and accessible to stakeholder but also that the laws and regulation executed in an unbiased and conventional manner. Ball (2009) opines that the evolution of the use and meaning of the word “transparency” has much to do with supranational organizations and nongovernmental organization. According to the scholar, the presence of the word transparency in organizational documents begins in the 1990s surrounding the creation of the European Union, the General Agreement on Tariffs and Trade, and the activities of other European institutions and NGOs. The story about transparency commenced in the early 1990s; when Peter Eigen, manager at the World Bank became more and more uncomfortable by the incapability of the bank to address the issue of corrupt practices in its loan giving to nations. The bank’s self-styled political neutral position led to little economic progress; high costs for the citizens of developing countries because of the appropriation of money and mass protest. Eigen, a German, collaborated with Micheal Hershman, an American, Kamal Hossein; a Bangladeshi, and Laurence Cockeroft, a Briton, in a series of informal

discussion on how to tame government and business corruption. As the conversation progressed, Eigen realized that he could not address corruption from his position within the World Bank and the group decided to form a new organization, Transparency International (TI) with Eigen at its head (Eigen 2003; Holzner and Holzner, 2006). The organization advocates against corruption and for transparency.

Bauhr and Grime (2012) argue that the key components of government transparency are government openness, whistleblower protection and chances of exposure or publicity. Government openness according to the scholars is defined as the information that the government releases, that is the level to which government publish information by electronic means or make it available as well as the degree to which citizens can demand and receive information not published proactively. On the other hand, whistle blower protection allows individuals to give away information not withstanding their individual link to and susceptibility to reprisal from those in authority. Whistle blowing is concerned with the leak by organization members of unlawful, immoral or illegitimate acts under the control of their employers to person or organizations that may be able to effect action. The third component of transparent government which is publicity refers to the degree to which detected improprieties actually stand a reasonable chance to reach the public and relevant stakeholder. The fixation and attention given to government abuse, consolidation of democracy and evolvement of new equipment have transformed the concept of transparency into a key element which almost win general support. Beyond simple right to use information and disclosure of administrative information, Mabilard and Zumofen (2015) considered transparency as a multidimensional concept and divided it into two main dimensions: intentional release of information by government; passive transparency which refers to the requests submitted by citizens in order to obtain information. Bentham, (2001) observed that famous philosophers of ancient time such as Rousseau, Kant and Bentham have expressed their support for transparency, the latter arguing that secrecy is a tool of conspiracy and should not be the practice of a regular government. Heald (2012) identifies five attributes of transparency to include: discipline of the released information; the information needs to be all-inclusive; there must be a connect between capacity issues and structuring political incentives; there must be an independent security capacity and finally, public audit plays a crucial role in the case of public expenditure. In international relation, transparency along with power has become an element of tactical negotiations. Transparency or the scope of openness in passing on information is perceived as an indicator of trustworthiness of the actors in negotiations (Clark and Reed 2005; Finel and Lord, 1999). Enhancing the rate of transparency in governmental decision making enhances the possibility of democracy and citizens' involvement. Works in international relation in the 1990s conceive transparency as a norm of behaviour or public value for nations and

nongovernmental organizations. They present the concept as meaning openness with the public, a lack of secrecy between actors, the sharing of information to make decisions and a means to hold nations and nongovernmental organizations accountable (Cooper 2004; Lewis and Gilman 2005). Transparency as a process embraces not just information availability but active involvement in gathering, sharing and creating knowledge. GrimmeLikhuijsen and Welch (2012) conceive transparency as the availability of data about organization or actor allowing external actors to monitor the internal workings or performance. Therefore, transparency involves both the state and the public perspective on release and access to information, the participation of the authorities.

According to Finel and Lord (1999), transparency comprises the legal, political and institutional structure that makes information about internal characteristics of government and society available to actors both inside and outside the domestic political system. Transparency according to them is increased by any apparatus that leads to the public leak of information, whether a free press, open government, hearings, or the existence of nongovernmental organizations with an incentive to release objective information about the government. Transparency constitutes the demand for information, the ability of citizens to obtain information, and the supply and actual release of information by government and nongovernmental organization. The implication of this thought is that active participation of the citizens is necessary for transparency to occur; it is not adequate for government or nongovernmental organizations to simply release information. Transparency references in the nonprofit organizations scholarly research are considerably synonymous with accountability particularly financial accountability. Here transparency means to create accountability and credibility and a defensive measure to maintain non profit tax status (Ferman, 2007; Mueller 2007). Nonprofit organizations create accountability by releasing IRS 990 forms and other information to the public such as the cost of fund raising (Thornton, 2006) and the pricing of health care (Altman, Shactman and Eilat, 2006). Transparency is therefore a series of actions creating credible governance system, visible performance measurement systems, and readily available decision-taking information about pricing of services and the amount of charity care (Summers and Nowicki 2006). The authors of transparency in public policy consider transparency as a given element of public policy and they believe that transparent policies are better than obscure policies (Finkelstein, 2000). Good transparent method embodies accountability. Transparent policies also provide information to the public and improve the citizens' capacity to make choice about the services they received. A transparent policy is considered effective if the citizens act on the information the policy made available.

From the above concise appraisal of the definitions and hypothetical underpinning of transparency, the study concludes that transparency represent more than making

information accessible to the public by an organization. It embraces instituting laws and the enabling milieu that will bestow the citizens' trouble-free access to such information when the need arises. Transparency insist that the citizens should not only be acquainted with what the administration is doing but also participating in doing it and being in a condition to exploit the available information to weigh up the activities of government for the intention of promoting good governance.

### 5.2 Accountability

Historically, the concept of accountability is sturdily linked to accounting and has come factually from book keeping. The first idea of accountability is traced to Hammurabi, king of Babylon in 2000 B.C. When Hammurabi, chose to establish a legal code, he had previously thought about controlling the person selected to represent the state and to manage its assets (Bird, 1973). The root of present idea of accountability can be traced to the reign of William I, in the decades after the 1066 Norman Conquest (Dubnick, 2002). In 1085, William directed all the property holders in his administrative command to calculate the property in their possession. These belongings were assessed and listed by royal agents in the Domesday Books. The counting was not carried out for only taxing purposes, it laid the starting point of the royal governance. The Domesday Books chiefly used to collect tax, was the first to take stock of property in England and formed the lawful and administrative templates of royal governance. The Domesday Books enclosed what was in the king's dominion and the king made all the land owners swear oaths of loyalty. In the early 12<sup>th</sup> century, this developed into a deeply centralized administrative kinship that was ruled all the way through centralized auditing and semi-annual account-giving. The Domesday Book contained, for the first time, the word and the idea of what we view today as "accountability". Today, accountability comes in many dimensions and has gone further than issue of book keeping and financial administration. It has become an index of good governance in private and public organizations across the globe. The responsibility or answerability approach to accountability can be traced back to ancient Greece when public officers were asked by the state to render account of their public actions. Here comes the notion of public accountability in public administration.

Accountability has been analyzed from different viewpoints: empirical standpoint: sociological standpoint, evaluative standpoint and prescriptive angle (Bovens, 2005). In present-day political analysis, accountability holds the promise of equity, fairness and justice, of learning and improvement, of transparency and democratic oversight and of integrity and ethical suitability. The concept of integrity, transparency and accountability have been identified by the United Nation General Assembly and other global as well as continental nongovernmental organizations, collectively and independently, as part of founding principles of public management and good governance . According to Armstrong

(2005) accountability refers to the obligation on part of public officers to account on the handling of public resource and answerability for failing to meet stated performance objectives. Accountability is a standard of public manner that requires holder of public positions to account for their decisions and actions to the public and must put forward themselves to whatever inspection is appropriate to their office. For Hood (2007) accountability broadly denotes the duty of an individual or organization to answer in some way about how they have conducted their affair. The term accountability refers to the liability for the performance of community officials and institutions. It is a process under which public officers and institutions are held responsible by specific authority to answer for their actions (Jones, 1992). Finn (1993) states that accountability is allied to the process that make the public officers and institution explicate, justify and correct their acts and verdicts taken in the capacity of the public trustee and make the office admit the consequence of their actions. Adegite (2010) conceive accountability as the responsibility executed in line with established rules and standard and the official reports fairly and accurately on performance in relation to mandated roles and plans.

Coker (2010) has identified two approaches to accountability: process based accountability and performance based accountability. The process based accountability approach measures conformity of public managers with pre-established standard and formally defined outcome while performance based approach evaluates performance against wide objectives. Accountability based on Premchand (1999) viewpoint generally entails answerability for action; sanctions where justification is not sufficient; ability to withdraw a mandate; public inspection of governmental actions; citizens' participation in the plan of programme . Fiscally, accountability embraces endorsement of policies and actions having monetary implications by a representative body; endorsement of an annual or a medium term budget; framework to assurance that in the course of economic management no actions are taken to weaken the fiscal aptitude of the community. Managerially, accountability involves suitable rules observation and that the authority is not abused; risk are taken within delegated powers to accomplish objectives; responsibility to service delivery within particular costs, quality and time schedule; observance of economy and efficiency

In a good number of western states, the leading public accountability relationships traditionally have been vertical in dimension, principally in countries with parliamentary system that is characterized by collective responsibility of ministers. In countries such as Netherlands, U K, Australia and New Zealand, formal public accountability is dominantly practised via ministerial responsibility to the legislative body. Public managers are not politically accountable, for them, organizational accountability prevails; they are answerable only to their immediate superior in the ladder of command. It is only the apex of the organizational chain of command, the

minister, which account for the organization in parliament or in the media (Bovens, 2005). Nonetheless, this Weberian, monolithic arrangement of hierarchical organization and political accountability relation has given way to much more diversified and pluralistic set of accountability association. The rise of administrative accountability via the establishment of public complaint commission (ombudsman), auditor and independent inspector, does not fit within the top down, principal-agent relationships that characterized the Weberian vertical approach. Although these administrative institutions report directly or indirectly to the legislator or the minister, they more often than not do not operate in a hierarchical dimension or relation to the public manager. Most administrative accountability relations are a form of diagonal accountability and are meant to encourage legislative control but are not part of the hierarchy of principal-agent relation. The emergence of semi-independent agencies has eroded the legitimacy of the Weberian system of political control through the minister. Despite that ministers still remain answerable to the legislature for the performance of these agencies, they have far fewer powers of oversight and control, and this partly explicates the emergence of administrative accountability relations and causes pressure for shortcuts to parliament. In this case, head of autonomous agencies are sometimes made directly accountable to parliament (Pollit, Bathgate, Caulfield, Smullen, and Talbot, 2001). Bovens, (1998) observed that accountability forums have increasingly adopted an individual model because they are not contented with the calling of the agency or its minister to give account but also individual officers. According to him, the excuse of superior orders lost much of its legitimacy, first in the military aspect, but gradually also in the civil service. There has been increasing demand for more direct accountability between agencies on one hand and citizens and civil society, including the press on the other hand. The citizens and the civil society in this case become fora for public accountability while the agencies and individual public officials are compelled to account for their performance to the public at large or to civil society, nongovernmental organizations and non profits organizations. This is a horizontal form of accountability in real sense because the hierarchy chains are averted and accountability was direct to the citizenry. Some have advocated 360 degree accountability in which not only every individual public officer is accountable to everyone with whom the officer works, but also vice versa: “each individual who is part of a public agency’s accountability environment would be answerable to all others” (Behn, 2001).

The increasing utilization of private organizations to provide service to the citizen and the privatization of public organization has raised poser for public accountability of private official (Leazes, 1997; Gilmore and Jenson, 1998; Mulgan, 2000). Private or privatized agencies are not subject to direct political accountability or control. There is no straight ministerial responsibility to parliament for the performance of private organizations and they have less rigorous duties to account to the general public about their

conducts. According to Mulgan (2000), the level of inspection and disclosure required of private managers and organization is far less than that of political office holders and administrators. Freedom of information Act do not apply and private managers are not simply accessible to the media for questions in the same way as politicians. In fact, private form of accountability is distinctive from public in the sense that private accountability is limited to shareholders and there is no general right for the public to make inquiries into the conducts of private companies, even if it affects their lives. Private office holders are typically not subjected to the same lawful and administrative accountability relations and standard as public office holders. They are not subjected to the stern tenets of administrative law, ombudsman and audit offices have no power over them, and there are fewer or less accessible mechanism for external complaints and redress. (Bovens, 2005) has highlighted the functions and dysfunctions of public accountability. According to him public accountability is democratic control; enhances integrity of public governance; improves performance; maintain or enhance legitimacy of public governance. Nevertheless, he noted that public accountability if in excess becomes dysfunctional. Too rigorous control mechanism squeezes the entrepreneurship out of public managers and turns agencies into rule-obsessed bureaucracies. Anechiarico and Jacobs (1996) noted that too much stress on integrity and corruption control leads to procedurals that severely hinder the efficiency and effectiveness of public agencies while Adelberg and Batson (1978) have stated that too much stress on accountability and transparency can lead to suboptimal and inefficient decision rather than enhance performance.

From the above, it is observable that accountability deals with holding public or private officials answerable for their acts of omission or commission in the performance of assigned tasks. It is concerned with the authority of the citizens, in case of public sector, to demand explanations from their representative on how they employed the resources and power hand over on them. For accountability to accomplish its intent there ought to be transparency because it is only when the citizens have information about the available resources and activities of their representative that they can effectively appraise their account of stewardship.

## VI. CATALOGING OF ACCOUNTABILITY BASED ON NIGERIA PERSPECTIVE

Accountability has been classified into different categories, although the boundaries among these classifications are blurred. In other words, the various categorizations of accountability are closely related in some aspects.

*6.1 Political Accountability:* Political accountability in Nigeria involves holding elected and appointed political office holders such president, governors, ministers, ambassadors, legislators etc liable for their actions in respect to their public obligation. Political cum public accountability takes two facets: vertical and horizontal. Vertically, political

accountability is a liaison that connects those in the highpoint of political administrative ladder; that is those officials who are appointed and removed freely, owing to political reasons. It embraces the president, prime minister, ministers, governors, commissioners, local government chairman, and other top position of public management. In horizontal aspect, political accountability is a liaison that connects the government with the legislature. In this case, political office holders and top administrative officers in Nigeria report and give account directly to the legislature for their individual performance or for that of their respective administrative units (Bovens, 2005; Cendon, 1999). In presidential political system like Nigeria, a horizontal accountability affiliation does not have a permanent and express attribute. The vertical bond of accountability is among them, thus, the only permanent and straight relationship of political accountability and in any case, the most intense one. In parliamentary system, the legislature is involved in the formation of the government and control of its performance in a permanent and direct way (via mechanism such as questions, interpellations, vote of no confidence, motion of censure, parliamentary committee). In presidential political administrative system, the legislative body can only sanction or reject certain appointment for elevated political or administrative positions and only in exceptional occasions, causes their resignation through impeachment procedures. Within the frame of political accountability, the legislature and the electorate are the main and critical reference for the control and evaluation of public officers (Romzek and Dubnik cited in Martin, 1997; Cendon, 1999).

**6.2 Administrative Accountability:** This form of accountability entails a sound system of internal control measure, which complements and warranty sufficient checks and balance offered by constitutional government and engaged citizens (Onuora and Appah, 2012). Administrative accountability in Nigeria operates in dual dimension which is vertical and horizontal. Administrative accountability in its vertical context is a relationship that connects lower administrative status with higher status one. The organogram in every establishment in Nigeria shows the flow of authority and vertical answerability. Horizontally, administrative accountability in Nigeria links the individual administrator and the public administration as a whole; (i) with the citizen as a concrete subject or user of the service, but also (ii) with other external agencies of regulation and control set up for this rationale such as ombudsman, public complaint commission; public account committee, audit, comptrollers etc. The criteria taken into consideration for the actualization of administrative accountability are judicial because they are fixed by law in specific terms. The vertical and horizontal aspects of administrative accountability are founded on stern and objective conditions of a lawful and functional character that take the nature of obligations to do or not to do which bind public office holders. Administrative accountability by law requires public officials in Nigeria to accomplish all obligations attached to their position of authority; be

compliance and loyal to superior authority; be neutral and impartial in the conduct of official duties; demonstrate integrity and discretion; utilize public resources efficiently; demonstrate respect in discharge of duty; abide by the constitution and the rest of the legal order. Vertically, these duties and obligations are guaranteed via a range of internal measures of control and regulation. This mechanism of control and regulation is aimed at ensuring the strictest conformity of administrative actions with the instituted rules and procedures and the judicious use of public resource. Any public officer that violates any of the legal duties may face penal measure which may result in termination of employment. Horizontally, administrative accountability, apart from being subjected to aforesaid legal principles, is also based on other formal criteria legally set up, which states the order of interaction between (i) public administration and the citizens, and (ii) public administration and the external agents of control and regulation. This relationship is established on the occasion of a particular administrative law. The citizen, thus, is here the actual and identified person, that is the user of the service or in managerial concept, the client (Bovens, 1998; Cendon, 1999). In this association between management and citizen, the law stipulates the rights and probable expectation of the citizen as well as the duties and obligation of the administrator.

**6.3 Professional Accountability:** Many public managers in Nigeria besides being generalists are professional in a strict technical term. They have been trained as doctors, engineers, police officers, customs officers, architects; estate managers; accountants, immigration officer, lawyers etc. This may suggest accountability liaison with professional bodies and penal tribunals. For instance, in Nigeria we have professional bodies such as African Institute of Applied Economics, Association of General and Private Medical Practitioners of Nigeria, Association of National Accountant of Nigeria, Association for Consulting Engineer in Nigeria, Centre for Law and Development etc that regulate the activities of their members. The professional associations set up rule of conducts for members which is monitored and enforced by the specialized bodies (Bovens, 2005). Professional accountability is characterized by the existence of a set of norms and practices of a procedural or expert character that lead the conduct and performance of members of a given career. These culture and practices as long as their respective line of work is incorporated in the organic structure of public management, form also part of the established rules, regulations and tenets that lead the conduct of public administration in those fields where the profession is exercised. Specialized public administrators apart from being guided by their practised system of conduct in the execution of public programmes are also expected to observe the general administrative tenets that govern public administrators. Consequently, the challenge has been on how to match the classic criteria that guide the operation and accountability of the incorporated profession (Cendon, 1999). Nevertheless, the solution to this problem lies on granting of full independence

to professionalized sector of public management in pursuit of relevant specialized or professional duties and at the same time maintaining the element vital for the existence of administrative tie or connection such as the subjugation to general management of the public administration, the administrative position of workers etc. In fact, professional activity in public administration needs an exceptional model of accountability that must be incorporated within the general framework of administrative accountability. In the operation of professional administrative departments or units, two different dimension of accountability evaluation can be identified: one that consists of technical professional element and the other that consists of organic or procedural administrative element. The technical-professional element, that is the professional activities and policy-decisions, are supervised and controlled by organs of the same professional attribute, formed by members of the profession with deep technical knowledge on the subject matter in question, who carry out the assessment based solely on professional criteria. In the second dimension, which is the administrative procedure or formal aspect, the supervision and control is carried out by ordinary public administration control agencies.

**6.4 Democratic Accountability:** In Nigeria, democratic accountability is a form of accountability that is expressed directly as regards citizens or the society as a whole. It involves the existence of direct contact between public administration and the society. In other words, it suggests an association in which the society plays active role in administration and the request of accountability from public officers. Democratic accountability establishes a relationship in which the society is not a mere passive object of the administrative activities but rather it adopts an active role, as much in relation to adoption of administrative act, as in relation to the request of accountability by the public administration. In fact, citizen's active participation and control of public administration activities is a fundamental element for democratic legitimization of administrative activities and as well a mechanism for accountability (Osborne and Gaebler, 1992; Rowe, 1999). In contemporary time, there is an increasing demand for citizens' participation in every stage of public management: policy making, policy implementation, policy evaluation. This participation process has become a relation of accountability where citizens and social groups transform into agencies for control and supervision of administrative performance and consequently oblige public administrators to render account and give explanation for their actions before the citizens. Today, citizens want to have express control over all those issues that have direct influence on their lives: security, education, health, environment, urban planning and housing. Democratic accountability empowers the citizens and social groups that are directly affected by activities of public administration to hold the administrators liable through mechanism used for civic participation in the administrative decision-making process such as citizens committee, citizens' voice, public hearings, public opinion, consumers' organizations etc

(Rosen, 1982). Apart from these control measure of democratic accountability, the media are also key accountability strategy. The media act as watch dogs over the activities of public administrators in a democratic system where freedom of press is cherished. The media surveillance exercise is very incisive in its scrutiny of public administration performance. These monitoring functions oblige the involved administrative department or agency to render account of their actions to the public, explaining and justifying the acts. The inquiry on the activities of public administration by the citizens which has been enhanced by information and communication technology has not only made public administration more open and transparent but has also changed the expectation of the citizens. The citizens are now more aware and better informed and as such more demanding of information, explanations and justifications than ever before. Consequently, public administration does not only need to demonstrate efficiency but convince the citizens that it is efficient (Gualtieri, 1998).

#### *6.5 Legal accountability, Organizational Accountability and other aspects*

Bovens( 2005), in his analysis of public accountability relation also identified legal accountability in which public managers are summoned by court to account for their acts, or on behalf of the agency as a whole. For instance some past governors in Nigeria have been tried and convicted for financial misappropriations. These former governors who were prosecuted by Economic and Financial Crime Commission and were convicted by the court include Jolly Nyame of Taraba State, Diepreye Alamiyesie of Bayelsa State, James Ibori of Delta State, James Bala Ngilari of Adamawa State, and Joshua Dariye of Plateau State . Apart from former governors some other political and permanent executives have been convicted by court on ground of financial misappropriation and abuse of accountability tenets while others are still on trial. Mr. Abudlrasheed Maina, who was the chairman of Pension Reform Task Team, was on July 2015 charged together with Oronsaye, Osarenkkhoe Afe and Fredrick Hamilton Global Service Limited before a Federal high court on 24 count charge bordering on procurement fraud and obtaining by false pretense. Miana who in a bid to avoid prosecution absconded and left the country but after four years he was arrested and is being prosecuted (Akintunde, 2019). On February 2020, Olisa Metuh, the former Publicity Secretary of People's Democratic Party was sentenced to seven years in prison on ground of misappropriation of public resources. However a superior court later quashed conviction (Ikhilae, 2020). Legal accountability is the most explicit type of accountability as the legal scrutiny will be founded on detailed lawful standards, prescribed by civil, penal or administrative statutes or precedent.

## VII. ACCOUNTABILITY AND TRANSPARENCY ENFORCEMENT STRATEGIES IN NIGERIA: A PRAGMATIC PERSPECTIVE

There are a number of inbuilt-bureaucratic cum policy measures and mechanism that have been employed in enforcing accountability and transparency in Nigeria. Such identified of strategies are succinctly dissected beneath.

*7.1 Election, recall and referendum:* Election and other special form of citizen's partaking in policy procedure such as public opinion, recall, initiatives and referendum or plebiscite represent some of the measure for ensuring transparency and accountability (Olowu, 2002). Elections in Nigeria provide occasion for the electorate to interface with political office holders and insist that serving political office holder seeking re-election elucidate and give good reason for their policy actions or that of their parties. In other words, political leaders and elected representatives of the people during election periods endeavor to draw the supports of the people by explaining some of their achievements, policies and action. During electioneering, broad policies and issues are discussed in a rally, town hall meeting, press briefing, convention etc. The people employ their voting powers to recompense or punish political parties and their candidates depending on their accomplishment. For instance, the Peoples Democratic Party in Nigeria in 2015 presidential election was defeated by the opposition party, All Progressive Congress because the people were not impressed by the level of corruption that characterized the PDP-led government which had ruled the country for 16 years. They voted for APC with the hope that President Muhamadu Buhari, who is acknowledged by many Nigerians as a man of integrity, would run a transparent and accountable government driven by committed fight against corruption. Similarly, in 2019 general election, the re-election of President Muhamadu Buhari was supported by many Nigeria who believed in his fight against corruption and efforts to ensure accountable and open government. The bedrock of APC re-election campaign was anchored on explicating to the people the success recorded by Buhari government in war against corruption and promotion of transparency and accountability and the need for continuity to sustain and consolidate the efforts. The PDP candidate Abubakar Atiku, who was the vice president under President Olusegun Obasanjo regime, was largely perceived as a corrupt leader who was in the main stream of PDP administration that ignored accountable and translucent governance. Therefore, a political party in government or an elected representative that has the plan of seeking re-election will strive, to an extent to be transparent and accountable knowing that political sovereignty lies with the people. Experiences in Nigeria have shown that political leaders and elected representatives tend to be more responsible to their constituencies in a build up to elections. During this period, they frequently visit their constituencies, under take projects and even empower some people through distribution of material resources. They organize town hall meeting to take questions from members of

their constituencies and as well explain their activities in office. For instance, in the build up to 2019 general election, the member representing Nsukka/ Igboeze -South Federal Constituency in the House of Representative, Patrick Asadu and Senator representing Enugu-North Senatorial District in the Senate, Chuka Utazi, were busy visiting every nook and corner of their constituencies and organizing town hall meeting as well as programmes to get the support of the people who had accused them of poor representation. During the period, the people had the opportunities to tell them their shortcomings and demanded explanations, which in some cases they pleaded with the people and assured them of better representation and management of constituent projects funds.

Moreover, an elected representative in order to avoid being recalled by his constituency tends to be open and accountable to his people. In 2019, there was an attempt by some electorate in Kogi-West senatorial district of Kogi state to recall Senator Dino Maleya but it failed. However, the said Senator who was re-elected in 2019 general election had his election nullified and was unable to win the re-run election. Referendum also provides opportunity for the citizens to demand transparency and accountability because through referendum the people can reject government policy or a government that is not for their best interest. The setback with election-based accountability is that it is only effective during election period. Immediately after election, the elected leaders may detach themselves from the people until the next election when they need the votes of the people. Moreover, some of the information given to the public by politicians during election is far from being truth. The election message and policy explanations may be propaganda design to deceive the electorate into supporting the candidate or party. Besides, accountability process based on electoral mechanism is meant only for those seeking elected offices not civil servants.

*7.2 Parliamentary/Assembly Process:* The legislature is a body of people's representatives saddled with the primary responsibility of enacting law. Besides law making, the National Assembly in Nigeria performs accountability functions. According to Rehman and Batool (2013) legislative accountability measure entails making the department or agencies of government to make public their account and performance reports. These reports are designed to provide data on the general and particular issue and are laid before the relevant legislative committee for study. In a parliamentary system of government as practiced in the First Republic of Nigeria, the ministers are jointly accountable. The parliament can call for the appearance of any minister before any of it relevant committee for questions on the activities of the ministry under his control. The ministers are at times mandated to substantiate the policy action already taken or elucidate how the ministry has utilized the resources allocated to it in the national budget. Apart from ministers, heads of commissions, boards, parastatal, public enterprise or corporation can be invited by the legislative chamber either at plenary or committee level for interrogation and justification



of certain official conducts. The legislature in its oversight functions can query any political executive including the president. The legislative body can set up a probe panel to look into alleged cases of corrupt practices or mismanagement of resources by the executive. The power of the legislature in Nigeria's fourth republic to approve national budget prepared by the executive and the power to impeach executive officers such as governor, local government chairman and president on ground of misconduct serves as a means of enhancing transparency and accountability in governance. In some cases, the assembly directs the executive to make available official information and records for particular transactions for inspection. The outcome of such investigation may lead to recommendation for removal of indicted officials, suspension of a given policy or total reversal. For instance, a former Secretary to Federal Government of Nigeria Babachir Lawal was relieved of his duty owing to the outcome of Senate investigation against him on alleged contract scandal. Some government policies such as increase in fuel price, increase in tariff for certain products and privatization policies have been suspended or reversed owing to opposition by the legislature. The law making organ can also investigate its own member accused of corrupt acts and punished the person if found guilty. In 2000, Senator Chuba Okadigbo was impeached as Senate President on account of alleged financial scandal based on anticipatory contract approval while Adolphus Wabara was forced to resign as Senate President on allegation of corrupt practices of demanding and accepting bribe from the Minister of Education Fabian osuji in order to increase and facilitate the passage of budget allocated to education sector in 2005. Sanusi Buhari a former Speaker of House of Representative was forced to resign in 1999 after the court found him guilty of certificate forgery while Patricia Ette, in 2007, was forced to resign as speaker on ground of corrupt practice in contract awarding (Asadu, 2014).

At some points, legislative bodies in Nigeria had threatened to impeach the chief executive on account of financial misconduct. The passage of the Freedom of Information Bill in 2011 by the National Assembly was a measure to institute transparency and accountability by given the citizens the authority to have access to official documents of government. The Fiscal Responsibility Act enacted in 2007 provided for prudent management of nations' resources, ensure long term micro-economic stability of the national economy and secure greater accountability and transparency in financial operation while Financial Regulation Act provided for regulation or supervision of financial institutions to maintain integrity of the financial system. Legislative accountability mechanism is stronger in presidential system than parliamentary system where there is fusion of executive and legislative organs. In parliamentary system, most of the ministers are at the same time members of the executive. In this situation, it is the same people that make law that implement the law and this weakens oversight functions expected from the legislature. It is like a case of an individual being a judge in his own case

*7.3 Judicial Review:* The judiciary plays vital role in promotion of transparency and accountability in governance. The judiciary has the power to review any action of the executive or legislature with a view to determining their constitutionality. Any of such acts that contravene the constitution or established law can be declared null and void. Judicial review entails the examination of executive and legislative actions and policies via judicial institutions such as tribunal, court, commission of inquiry and administrative panel to ascertain their conformity with legal provisions. For instance, the judiciary in Nigeria has nullified some action of the executive and legislature. The judiciary has declared illegal the power of Chief Executive of State to unilaterally dissolve and removed elected local government chairman. It has also nullified the power of Federal Executive Government to withhold local government statutory allocation as was the case of Lagos state during President Olusegun Obasanjo's regime. Some government workers who have been relieved of their duties without due administrative process and accountability have regained their position through judicial review that set aside the action. Several election activities have been reviewed and some of the elections nullified by the court owing to electoral fraud, lack of transparent election process and irregularities. Mulgan (2003) stressed that the judicial review process makes the executive organs explain and defend their actions and policies. Judicial accountability and transparent mechanism is very effective in a democratic system where the independence of the judiciary is respected. Unlike other mechanism for accountability, the court is empowered to overturn the decision of the executive or laws made by the legislature and enforce the remedy and sanctions. The courts do not only examine the adherence of the executive to the procedure but also scrutinize the applicability of the legislation in its true spirit.

The citizens can approach the court to seek redress in personal or cooperative matters. For instance, there have been cases where individuals or civil society organizations have approached court in Nigeria asking the court to compel the executive government to make accessible information on given national issues. In July 2017, the Federal High Court sitting in Lagos granted Socio-Economic Right and Accountability Project (SERAP) the leave to apply for judicial relief and to seek an order of mandamus directing and compelling the government to publish detail of 388.304 billion naira London Paris loan refunds allegedly diverted and mismanaged by 35 states. Moreover, in 2019 Federal High Court in Lagos granted SERAP permission to go ahead with the order for a leave to apply for mandamus compelling Minister of Power, Works and Housing to reveal names of contractors who were paid money for power project but never execute the project.(SERAP, 2019) . In a related way, a Federal High Court in Abuja in 2019 granted leave to SERAP in a suit against President Muhammadu Buhari and others over their failure to make known detail allotment, disbursements and spending of 241.2 billion naira yearly as security votes between 1999 and 2019 (Onyekwere and

Akubo, 2019). Article 7(1) of the Freedom of Information Act (2011), law of the Federation of Nigeria states that where the government or public institution fails to give access to information or record applied for under this Act or part thereof, the institution shall state in the notice given to the applicant the grounds for the refusal, the specific provision of this Act that it relates to and that the applicant has a right to challenge the decision refusing access and has it reviewed by a court. Aronson and Dyer (2000) have noted that judicial activism has motivated the citizens to seek the judicial remedy to executive policy matters and has emphasized the relevance of courts and tribunal as avenues of public services openness and accountability. The judiciary serves as the last hope of the common man and offers the citizens' opportunity to seek redress against individual, groups or states. The judiciary through order of mandamus can compel any public official to carry out duties imposed on him by law including disclosure of certain official information and records to the public. Notwithstanding, difference in hierarchy of the courts in varied states, levels of decision taking are well defined, due process is stressed and any executive official can be summoned to account in accordance with legal procedure. One of the challenges of judicial mechanism is that the process of engaging the service of a legal practitioner in seeking redress in court is expensive and demanding. As Lewis and Birkinshaw (1993) stated, judicial accountability owing to cost of legal representation in many public law cases is not accessible to some citizens. Moreover, judicial process in Nigeria is too procedural and legalistic and these cause delay and may harm the quick response to public complaint and quicker redress actions. Furthermore, unpatriotic lawyers may use technicalities to delay cases involving influential chief executives. Some judges are corrupt and as such receive bribes to pervert justice particularly corrupt cases involving high profile political officers.

*7.4 Executive-Based Mechanism:* The executive organ of government also play important role in strengthening and enforcing transparency and accountability in Nigeria. The executive based compliance system include ministerial control by which all civil servants are required to be accountable to the minister, the executive head of the ministry (Olowu, 2002). The minister in turn is accountable to the cabinet, parliament and the electorate. Civil servants are anonymous and politically unbiased and free from blame or praise for their official action or omission. The essence of this is to make the civil servants offer objective and exceedingly professional advice to their political heads. With chain of command, each division and staff members are subordinated to another for regulation and scrutinize and estimation of work performance. Moreover, there are code of conducts and administrative rules and regulation that govern the activities of civil servants. A civil servant or executive officers that failed the transparency or accountability test may be suspended, cautioned or terminated. The executive can also instituted committee or commission to inspect any act of its member with a view to finding out its conformity with the

government policy. The Economic and Financial Crime Commission in Nigeria, Public Complaint Commission (ombudsman), Code of Conduct Bureau, Presidential Advisory Committee on Anti-corruption and the Independent Corrupt Practices and other Related Offence Commission are executive agencies in Nigeria that fight corrupt practices and promote transparency as well as accountability among public officers. The Economic and Financial Crime Commission among other duties arrest and prosecute any individual, groups and institution that indulge in any act of fraud that fell within the jurisdiction of the agency. The agency has the power to confiscate through court order any assets suspected to have been procured with public or private stolen money. The agency has recovered huge amount of public stolen wealth and assets and have successfully prosecuted and convicted some individuals including former state governors who embezzled public funds. Ibrahim Magu, the chairman of the Economic and Financial Crime Commission has as well been removed to enable the government investigate alleged cases of office abuse and misappropriations of recovered funds and assets from corrupt public officers. Although outcome of investigation is yet to be made public the decision of the government to probe the chairman of anti corruption agency could be perceived as demonstration by the government that it is committed to accountability and transparency in public service. Nevertheless, Magu has attributed the alleged corrupt practice against him as politically motivated attempt by the Attorney General of the Federation Abubakar Malami to discredit his reputation owing to internal struggle for domination between him and the Attorney General who is a member of the Economic and Financial Crime Commission. Magu is being investigated based on allegation of corrupt practices and office abuse raised against him by the Attorney General of the Federation in his petition to the President of the Federal Republic of Nigeria. No doubt, the outcome of the investigation by a panel headed by a former justice of Nigeria Ayo Salami will go a long way in disclosing the extent of public accountability and transparency in Nigeria. In the same way, the Code of Conduct Bureau has prosecuted some public official that engaged in misconduct such as non declaration or under declaration of assets. In 2019, the Chief Justice of Nigeria Walter Onnoghen was prosecuted by Code of Conduct Bureau and found guilty of non declaration of some of his assets being money he stashed in foreign account. Consequently, he was relieved of his duty and compulsorily retired. Bukola Saraki, the Senate President was tried on alleged false declaration of assets and corrupt practice in Code of Code of Conduct tribunal. Nevertheless, he was acquitted by the apex court. The establishment of Single Treasury Account (TSA) by the Federal Government of Nigeria as well as Integrated Payroll and Personal Information System are aimed at blocking the loopholes in public finance so as to eliminate fraud and promote financial accountability by public officers. According to the Minister of Communication and Digital Economy, the implementation of Integrated Payroll and Personal Information System in Nigeria has revealed

about 60,000 ghost workers in Federal Government payroll while 24 billion naira has been save since government began the execution of Treasury Single Account (Minna, 2020).

### 7.5 Exit, Voice and Whistle Blowing

Oluwu (2002) classified the mechanisms or strategies for enforcing accountability and transparency into exit mechanism, voice mechanism, loyal/internal mechanisms, and compliance/external mechanism. Voice mechanism provides the citizens with the opportunity to voice their concerns about ill-treatment or misuse of power or public resources by government officials. Through public opinion, Nigerian government has responded to the demand of the citizens and given explanation on some of its policies and action. For instance, the increasing criticism of Muhamadu Buhari's government in the area of insecurity has made the government to always explain to the citizens some of its efforts and measures to stem the tide of insecurity in the country. It was through public opinion and pressure that the National Assembly was made to make open the allowances and salaries of its members which have been described as being extremely high and consequently the agitation for its downward review. In May 2018, a coalition of nongovernmental organizations protested against government tax policy and asked the National Assembly to intervene by reversing the planned increase in exercise duties on alcoholic beverages and tobacco product by the federal government. They argued that the implementation of the policy will negatively affect the business. Their protest letter was handed over to the Senate President (Elebeke, 2018). Similarly the heighten protest and criticism of Buhari's government increase in electricity tariff and price of fuel amidst economic hardship imposed on citizens by corona virus pandemic has forced the government to explain the rational for such policy action, attempting to convince the citizens that the actions were not punitive but rather a way to strengthen the economy for improved supply of electricity and petroleum products. The exit mechanism is utilized in cases where goods and services can be produced by a wide range of service providers. Under exit mechanism the consumers have capacity exit from the consumption of products and utilization of services that do not meet their expectations. Service providers are compelled by fear of decline patronage to enhance standard in their products, keep contact with their customers, seek their responses to issue concerning their products and services and respond to their demands in terms of quality and value for money expended on the products and services. The external mechanisms are those which are established and adopted by agencies outside of the formal organization of the civil service while internal mechanisms are those that are used by agencies to ensure that those who work within the organizations abide by organizational rules and objectives. As external mechanism, the Buhari regime has introduced the whistle blowing policy as a measure for encouraging whistle blowers to reveal vital information for recovery of stolen public wealth. Owing to this policy, huge amount has been recovered from corrupt

officials. Some official for fear of being caught in the act of misappropriation by whistle blowers have abandoned and disclaimed ill-gotten wealth linked to them.

### VIII. RECOMMENDATIONS

Considering the contributions of accountability and transparency in enhancing good governance and citizens' trust on leaders, the study suggests that the government should strengthen its enforcement measures to ensure that any official that violates accountability and transparency conduct is properly treated in conformity to the law. Thus the study suggests as follows:

*8.1. Strengthening the judicial system:* The judicial system should be improved to ensure speedy but unbiased settlement of matters that involves abuse of office. A special court made up of judges of integrity could be set up to handle cases relating to violation of transparency and accountability requirements. This court should have its special procedure for operation that is different from normal court process to avoid unnecessary delay based on technicalities that could be caused by lawyers who hold brief for high ranking politicians. Experience has shown that some high ranking and wealthy politicians use their looted treasure to procure the service of renowned legal practitioners that have the capacity to manipulate the litigation process.

*8.2. Effective political education/ Public Enlightenment:* Political enlightenment of the citizens on continuous basis is essential to enable the masses understand their power to hold the leaders accountable and responsible. The masses should be made to comprehend that sovereignty belongs to them and that they have the legal authority to ask their leaders questions and get satisfactory responses on issues pertaining the management of public resources. They should be educated on the steps to be taken in seeking official information and what to do if any official refuses to disclose any information that is not restricted by freedom of information act. Both local and modern means of communication should be adopted in educating the people because people understand and act better if you explain issues to them using their familiar language. The people should be encouraged expose, recall and vote against any leader that engage in official misconducts and should not be swayed by their material gifts and feign accountability posture which they usually display during election period. Experience in Nigeria has shown that most politicians seeking re-election visits and interacts with members of his constituency more frequently during election time and abandon them as soon as election is over.

*8.3. Capacity building:* There is need for capacity and institutional building for the executive, the legislature and the judiciary. The various officials should be provided with needed information and skills on their expected roles in enhancing accountability and transparency in the discharge of their work. Besides, adequate facilities should as well be provided to facilitate the performance of their duties. In order to empower them with requisite skill and knowledge, resource

persons with in-depth experience on transparency and accountability enforcement should be hired periodically to organize conferences, seminar and workshops for the leaders.

**8.4. Effective use of whistle blowing:** Whistle blowing is an effective and acceptable measure to promote transparency and accountability. The Federal Government should make sure that the identity of whistleblowers remains covert. The whistle blower protective act should be stringently adhered to so as to guarantee that whistleblowers are not in any way subjected to unjust treatment for blowing whistle. The Federal Government should ensure that it fulfils its requirement of paying reward to successful whistle blower. There should be law that should give the right to a successful whistle blower to seek lawful remedy against government in the event of government refusal to pay the compensation. Bottom-top approach should be adopted in enlightenment of the public on the necessity to blow the whistle. The approach employed so far appears elitist and as such most people in the local area predominantly the uneducated ones are unaware of the policy and the procedure for blowing the whistle. The state and local government should replicate whistle blowing policy at their various levels to accompaniment the attempt of the Federal Government in the fight against corruption. The whistle blower policy should periodically be reviewed to ensure its compliance with global principles for whistle blower legislation and best practices

**8.5. Effective use of Freedom of Information Act:** Freedom of information is key to promoting accountability and transparency in governance. Thus, the government and other stakeholders should strengthen campaign to inform the public on the Act and the necessity to make judicious use of it. This is obligatory in view of the fact that many Nigerians, particularly the uneducated ones are unaware of the Act. Besides, some of the knowledgeable ones display unconcern attitude to employing the provisions of the Act in making government transparent and accountable. The adoption of grassroots communication technique which entails the use of local and traditional system should used in enlightening the public. Moreover, the Freedom of Information Act ought to be reviewed to make certain that any sections of the Act which restrict access to certain information do not weaken the key motive of the Act. In other words, the sections of the Act that dwell on non-disclosure of information must be re-examined to make sure that they do not work against the principal objectives of the Act.

## IX. CONCLUSION

Accountability and transparency have occupied central stage in modern day administration as strategies for promoting good governance. As significant ingredients of good governance, the concepts have been subjected to diverse interpretations, application and dimensions by scholars. The study reveals that accountability and transparency have political, administrative, legal, financial, economic and social perceptions and have been enthroned in Nigeria through measures such as election,

referendum, recall, voice, exit, executive-based mechanism, whistle blowing, ombudsman, freedom of information, assembly process and judicial review. Thus, in order to improve the enforcement strategies, there is need to strengthen the judicial system, educate and empower the masses, encourage whistle blowing and as well execute capacity building for government officials.

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