

## PUBLIC ACCOUNTABILITY IN NIGERIA: ISSUES AND CHALLENGES

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### Abstract

The emergence of Western Liberal Democracy in the Third World Countries such as Nigeria made it crystal clear, the imperatives of self-consciousness and determination for contestation prudence and probity in the conduct of public affairs of our nation. This paper is an analysis of Public Accountability in Nigeria: Issues and Challenges; covering 2010-2017. The study submits with relevant examples that Nigeria's practice of public accountability is in the breach than in its licit observance. This deviation from set standard is attributed to the virulence of corruption contracted by unpatriotism. The methodology of this paper is both content and historical perspective, analyzing qualitative data derived from secondary sources. The social contract theory is adopted as a theoretical framework. The study reveals that Nigeria port-folio holders are culpable in crippling good governance as appropriate public accountability is unfathomable. This is because the attributes of accessibility, comprehensiveness, relevance, reliability and timely disclosure of financial data about government expenditure are not always available to citizens for evaluation of the performance of public officers. The position of the paper is that for accountability to serve as an effective tool for proper management of public funds in Nigeria, re-orientation of our value system is needed to re-inculcate patriotism that will curb corruption and other nefarious acts. The paper therefore recommends, strengthening the capacity of the law enforcement agencies, assuring the independence of the judiciary, renewal of obsolete public financial regulatory laws and complete ostracizing of indicted officials from holding public office.

**KEYWORDS:** Accountability, Indiscipline, Corruption, and Unpatriotism.

### 1. INTRODUCTION

Public Accountability is the bedrock of modern democratic governance hence accountability in the public sector throughout the world is today, given greater attention considering that government is the prime spender of public fund. Those authorized by law assume fiduciary status with the concomitant responsibilities necessitating them to render their stewardship accounts to those for whom the authority is held in trust. Accordingly, Okoh and Ohwoyibo (2009) emphasize that accountability reflects the need for government and its agencies to serve the public effectively in accordance with the laws of the land. Appah (2013) noted that with the rising trends of modern society, the number and monetary value of public sector activities has increased substantially. This increase in activities has brought with it an increased demand for accountability of public officers who hold and manage these activities in trust.

Consequently, Citizens mandatorily have the right to know what actions have been taken on their behalf, and they should have the means to force corrective actions when those in authorities act differently, or in unjust manner. Thus the elected public officers ought to know that it is incumbent on them to give account of their stewardship to the public. It was based on this arising that the Declaration of Rights for Man and of Citizens incorporated in the preamble of French Constitution as cited in Turc (1997:1), emphasized that “Society has right to require of every public agent, an account of his administration... all citizens have a right to decide either personally or through their representatives, as to the necessity of the public contribution... and to know what uses it is put”.

### **1.1. Statement of the Problem**

Nigerian democracy has an established system supposedly designed to exert the principle of public accountability which according to Omeje (2011) holds that government officials, whether elected or appointed, are responsible to the citizenry and the community for their decisions and actions. Unfortunately, the system is inhibited by certain dysfunctional elements such that the state of public accountability in Nigeria from independence till date is rambunctiously disheartening. Hence Thovoethin (2003:45) avows that “in fact, it is a form of rhetoric as the more emphasis is placed on it, the more worrisome it becomes.” The ostentatiousness of public accountability in the Nigerian society, seems ridiculed in its virulent dysfunctional system which is filled with stories of wrong practices such as atrocities of ghost workers on the pay roll of Government Ministries, Departments and Agencies (MDAs). Frauds, embezzlements and misappropriation of funds, budget padding, reckless burning of official and sensitive documents, bribery, nepotism, siphoning of public money by greedy-guts party stalwarts and other minor forms of indiscipline culminated in systemic corruption, are now replete within our public domain.

In 2010, Transparency International global Corruption Perception Index drawn on a scale from 10 (highly clean) to 0 (highly corrupt), showed that Nigeria scored 2.4, and was ranked 134 least corrupt amongst the 178 countries surveyed. Presently Nigeria ranks 136 with 28% on a scale of 0-100%. According to Bello (2011), huge amount of Naira is lost through one financial malpractice or the other in Nigeria, which to say the least, drains the nation’s meagre resources through fraudulent means with far-reaching and attendant consequences on socio-economic and political programmes of the nation. Since independence, the known loses represents only the amount that is ferreted out and made public and as succinctly put by Achebe (1983), “No one can offer satisfactory proof for the simple reason that nobody issues a receipt for a bribe or for money stolen from the public till.” Indeed much more substantial or huge sums are lost in undetected frauds or those that are for one reason or the other hushed up. Thus it is reckoned that the sum of all the fraud committed against the people of Nigeria in the public service would come to a figure so staggering as to completely boggle imagination. Appah and Appiah (2010) corroborate that cases of fraud is prevalent in the Nigerian public sector that every segment of the public service, seem to be involved in one way or the other in some of these corrupt acts.

Consequently these nefarious acts have rendered useless the efforts of the system in upholding the tenets of public accountability. Unarguably, both the subjective and objective mind in contemporary society relates the ungarnished and uncensored reality of poor public accountability in Nigeria to corruption as the influence. Nonetheless, it is pertinent to look inwards, examine and weigh up other root causalities such as ‘unpatriotism’. Closely related to corruption and fraud, is Unpatriotism and in this context, it is the selfish malignant ‘my government’ syndrome that has pervaded the mindset of government officials such that they regard public resources as personal properties for the aggrandizement of their selfish interest. The Unpatriotic character of the portfolio holders in Nigeria is evident in their display of contempt to their nation which proliferates chaotic individualism in their management of public funds without regard to due process. Even though the laws and the law enforcement agencies are there to punish offenders, unpatriotism inhibits most of our public officials and public institutions performing.

## **2. CONCEPTUAL FRAMEWORK**

### **2.1. Public Accountability**

Public accountability implies the liability of those in public office to render periodic statements of all their transactions and/or activities with public funds and to be held responsible for their acts. This according to Bovens (2005) is all about being answerable to those who have invested their trust, faith, and resources in you. The most concise description of accountability therefore would be the obligation to explain and justify conduct. Accordingly, the International Organization

of Supreme Audit Institutions (INTOSAI) as cited in Boncondin (2007) defines public accountability as the obligation of persons or entities entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them and to report to those that have conferred these responsibilities. Implied in these definitions, is the notion that those entrusted with public funds have a legal duty to account and report the way in which the resources were allocated, applied and the results achieved. Adegite (2010) corroborates that public accountability is the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and/or plans. The above definition implies that public accountability means doing things transparently in line with due process and the provision of feedback. In other words, public accountability requires that government and its employees are accountable and their activities are open to the public they serve. In essence, records of government activities should be entirely open to the people unless it involves security of the country (Bovens, 2007).

From the foregoing definitions of public accountability, it is clear that the main objectives of all public accountability initiatives are to ensure that public money is spent most economically and efficiently; that there is minimum of wastage or theft and that the general public actually benefit from public finance. In this vein, public accountability rests both on giving an account and on being held to account. Therefore, a public officer may not only be required to present his 'doctored' account but may face the challenges of a certain compelling expectable stewardship from the authorities whose office he manages, or enjoys. Accentuating the purpose of public accountability, Ejere (2012) submitted that Public accountability ensures that the society gets value for its money and that public resources are not diverted to private use. In contemporary political and scholarly discourse the concept has come to stand as a general term for any mechanism that makes powerful institutions and its actors concerned and care for its empowering masses.

### **2.2. Indiscipline**

The term "indiscipline" is a household word in Nigeria's public affairs today. In fact, it is commonly associated with government officials in the discharge of their duties particularly in respect to the use of public funds. Indiscipline according to Timothy (2008) is the direct opposite of discipline i.e. lack of discipline. He further defined it as unruly acts and behaviours, acts of lawlessness and disobedience that do not conform to societal value and norms. In the same vein, the Cambridge Advanced Learner's Dictionary and Thesaurus (2017) presents indiscipline as lack of discipline, a situation in which people do not control their behavior or obey rules. Accordingly, Achebe (1983) defined Indiscipline as a failure or refusal to submit one's desires and actions to the restraints of orderly social conduct in recognition of the rights and desires of others. Indiscipline is thus likened to 'rampaging selfishness' as its predetermining purpose/drive is self-aggrandizement which is sought at the detriment of general interest and at the abandonment of self-restraint.

### **2.3 Corruption**

An attempt at defining corruption like other social-behavioral science concepts is a continuum tedious task. Various Scholars see it from different perspectives depending on their orientation. Onwuka, Okoh and Eme (2009) see corruption as deviant behaviour and progressed to define it as deviation from the formal duties of a public role for self-interest. Pecuniary exercises of certain types of private regarding influence includes such behaviour as bribery (use of reward to pervert the judgment of a person in position of trust); nepotism (appointment by reason of a restrictive relationship rather than merit); and misappropriation (illegal appropriation of public resources for private gains). Akinyemi, (2004) cited in Duru, (2011:83) gave a simple but encompassing definition of corruption as "The acquisition of that which one is not entitled". Deducing corruption from this perspective implies derailing from what society stipulates as the right standard and procedures in exchange of goods, services or money on behalf of the polity. To the foregoing, Frederick 1966 cited in Okpata (2011:65) says that:

The pattern of corruption can be said to exist whenever a power holder who is charged with doing certain things i.e. who is a responsible functionary or office holder is by monetary or other rewards not legally provided for, induced to take actions which favour whoever provides the rewards and thereby does damages to the public and its interest. It is therefore pertinent to note the comprehensive nature of the foregoing explication and the negative correlation between corruption and accountability. This manifest in circumventing public policy programmes and projects solely for personal gains, public office that should be built on trust is abused and converted to selfish advantage through outright theft of staggering figures of public funds as well as accepting gratification to conceal theft offences. Hence Corruption is herein summed up as the

putrefaction of integrity, virtue, purity, value and moral principle to the state of insouciance, travesty, depraver, wickedness, and inhumanity.

In this vein, Ogbuke and Enojo (2007) perceive corruption as a dishonest illegal behaviour, especially of people in authority or the act of making somebody change from moral to immoral standards of behaviour.” This view adds an ethical /behavioral dimension to this discourse, and it suggests that unless sound moral principles anchored on enduring cultural values and practices are imbibed, the anti-graft campaign could amount to chasing shadows, especially in a country like Nigeria. These authors asserted unequivocally that top level corruption is often controlled by hidden networks and represents the sum of various levels and types of irregular behaviour including abuse of power, conflict of interest, extortion, tribalism, nepotism or fraud.

### **2.3.1 Unpatriotism**

Unpatriotism according to Oxford dictionary, is the quality of being unpatriotic; disloyalty to, lack of love and disrespect for one’s country. In corroboration, Macmillandictionary.com defined unpatriotism as “not proud of your country, or involved in something that will harm your country”. An unpatriotic person more or less become perfidious, recreant, cheat, two faced, traitorous, untrue, treacherous, subversive, apostate, betraying and treasonous. Explicating unpatriotism as absence of patriotism, Achebe (1983:15) worded that:

Patriotism is an emotion of love directed by a critical intelligence such that a true patriot will always demand the highest standards of his country and accept nothing but the best for and from his people; outspoken in condemnation of their shortcomings without giving way to superiority, despair or cynicism.... a patriot is a person who loves his country; he is not a person who says he loves his country; he is not even a person who shouts or swears or recites or sings his love of his country. Rather he is one who cares deeply about the happiness and well-being of his country and its entire people.

From the foregoing explication, unpatriotism is therefore associated with the virulent decadence of the Nigerian system of public accountability, the system operates at a default because our leaders are predominantly unpatriotic towards our nation hence they place more emphasis on ‘diversity’ than on ‘unity’ and ‘selfishness’ rather than ‘selflessness’ malevolent on posterity. True patriotism equals unambiguous refusal to be corrupt or tolerate corruption at the fountain of authority which radiates powerful sensations of well-being and pride through every nerve and artery of national life.

### **2.4 Theoretical and Legal Framework**

The social contract theory is a widely acceptable, reasonable and influential ground for explaining a constituted authority and individual citizen relationship (Adewole, 2014). According to Friend (2016) The social contract theory is nearly as old as social and political philosophy itself but has been rightly associated with modern moral and political theory, with Thomas Hobbes (1588-1679); John Locke (1632-1704) and Jean-Jacques Rousseau (1712-1478) as best known proponents. Within the context of this study, emphasis is on Jean-Jacques Rousseau (1712-1478) contributions of the social contract theory. Rousseau concurs that the true basis of any political society is subsumed in a “pact of a social contract”. Thus social contract is a pact in which all citizens in a political society enter into a social union under equal condition. The social pact or agreement demands that “everybody relinquishes all old natural liberties; each man gives up his freedom in order to empower the collective” (Rosseau, 1987). Nevertheless, an individual does not submit or relinquish his liberties to the general will for nothing but to ensure that his security, needs and comfort will be adequately promoted. The general will is therefore under obligation to work assiduously to promote the welfare of individuals that constitute the general will, while at the same time enjoying support of individuals. This reciprocal interface forms the contractual basis of individual and constituted authority relationship with various responsibilities and obligations as far as each party to the contract is concerned (Adewole, 2014).

Public accountability is therefore a binding social contract (agreement) between the citizens and their constituted authority with the responsibilities and obligations of the authorities to render periodic statements of all their transactions/activities with public funds. Hence the basis for public accountability in Nigeria is entrenched in a number of institutional and legal frameworks. According to Izedonmi and Ibadin (2013), the legal and institutional framework such as the Constitution of the Federal Republic of Nigeria, 1999; the Audit Ordinance No. 28, 1956; the Finance (Control & Management) Act, 1958, the Fiscal Responsibility Act, 2007; the Financial Reporting Council Act, 2011; and the

International Public Sector Statement of Accounting Standards formed the background for developing financial regulations, treasury and financial circulars used in measuring the level of public accountability in Nigeria.

The Constitution contains provisions for managing government funds, external controls for operating the accounting system, and procedures for annual appropriations (Owolabi, Ocansey and Dada, 2013). Likewise, the Finance (Control & Management) Act 1958 regulates the accounting system adopted for preparation of government financial reports; The Audit Ordinance Act, 1956 as amended by Audit Act 1988 provided for the audit and accountability for the public funds by the government in Nigeria. The Act sets out the duties of the Auditor-General for the federation and timing for audit and presentation of audited financial statements to the public (Izedonmi & Ibadin, 2013).

Abah (2011) further emphasized that the problem of public accountability in Nigeria gave rise to the formation of the code of conduct bureau. Likewise, the Public Complaints Commission Act 1975 established the Public Complaints Commission (The Ombudsman) with wide powers to inquire into the complaints by members of the public concerning the administrative actions of any public authority and companies or their officials. Similarly, the Independent Corrupt Practices Commission; and other related offences (ICPC) was created September 2000 to receive and investigate reports of corruption and in appropriate cases prosecute offenders. In the same vein, the Economic and Financial Crimes Commission (EFCC) was also set up in 2003 as a law enforcement agency to investigate financial crimes of fraud, money laundering etc. Also in search of solutions to challenges of public accountability in Nigeria, SERVICOM (Service Compact) was introduced as mechanism to change the system of service delivery in Nigeria (Abah 2011).

### 3. METHODOLOGY

The content of this paper is solely on review of relevant literature on Public Accountability in Nigeria: its Issues and Challenges. Thus, the methodology adopted is content analysis of qualitative data obtained from secondary sources such as published academic journals, conference papers, articles, textbooks, and the World Wide Web (the internet). The scope of the study covers issues and challenges of public accountability in Nigeria from 2010-2017.

#### 3.1. Public accountability in Nigeria (2010-2017): Issues and Challenges

The intriguing circumstances of public accountability in Nigeria appear to have honored its ethics in breach than in observance. Theories abound for the different possible causes of the flagrant graft that exists in Nigeria which mostly hinges on corruption as the causal factor of all immoral and unethical conducts of public officers. Consequently the rot in the system is evident in virtually every facet of the Nigerian economy either at the level of the political, economic, social and even international dimensions (Ezugwu, 1999). As there are general and specific comments from national regulatory bodies such as Public Accounts Committee (PAC) and international bodies like United Kingdom's Department for International Development, World Bank and Transparency International, suggesting that there are major weaknesses in the systems for accounting and the efficiency of public sector expenditure in Nigeria. Aruwa (2002) posits that some of the major issues identified by these international bodies include: the obsolescence and inefficiency of the finance (control and management) ordinance, 1956; a perceived gap in the content of government financial report and information need of users; lack of external accountability; poor linkages between government budgeting and financial reports; and the need to reform budgeting processes in view of the recurring large amount budget variances reported. Okpala (2013), in his study on effectiveness of the Public Accounts Committee (PAC) in conducting their oversight functions on government accounts found out that PAC over the years has not effectively exercised its statutory oversight function due to late submission of audited reports by the Auditor General of the Federation, availability of weak regulatory framework for reporting and poor committee members' qualifications and experience in conducting their functions.

The increased demand for accountability from both within and outside Nigeria has put government under constant criticisms and pressure. Attesting to this fact Adegoye (2008) states that various persons who have written on the subject of public accountability in Nigeria have described the system adopted as antiquated, fragmented, incomplete, unreliable and lacking timeliness of reporting. He stated that: "The objective of accountability should go beyond the naming and shaming of officials or the pursuit of sleaze, to a search for durable improvements in economics management to reduce the incidence of institutional recidivism".

### 3.2 Goodluck Jonathan's Administration

Though it is acclaimed that President Goodluck Ebele Jonathan did not particularly focus on fighting corruption like his successor, still there were good developments driven policies pursued by President Goodluck Ebele Jonathan. After he took oath of office on 29 May, 2011, the President introduced a policy package tagged the Transformation Agenda. Which was a 5-year development plan (2011-2015); in pursuance of collective national goals and aspirations towards driving Nigerian into the comity of the 20 largest economies by 2020. This agenda driven by a world class team of 28 technocrats, under the Chairmanship of the President himself and the coordination of a renowned Economist in the person of Dr. Ngozi Okonjo-Iweala then Minister of Finance, more or less stimulated economic growth and development in Nigeria (Gyong, 2012).

Alas, it is a disconsolation that a government which came to power on the back of popular support and one that enjoyed a lot of public goodwill seemed to have operated on a dysfunctional system in terms of public accountability allegedly indicted on several counts of public funds mayhem. In its early years, incidences of these acts were mere whispers that became more evident and affirmable towards the mid and tail end of the administration. As at December 2012, Nigeria was estimated to have lost over \$400 Billion to corrupt practices. Likewise in 2014 Nigeria's then Central Bank Governor Sanusi Lamido Sanusi informed President Jonathan that the Nigerian National Petroleum company (NNPC) had failed to remit US\$20 billion in oil revenues owed to the State. Jonathan however dismissed the claim and replaced Sanusi for his mismanagement of the central bank's budget. A Senate committee also found Sanusi's account to be lacking in substance. After the conclusion of the NNPC's account audit, it was announced in January 2015 that NNPC's non-remitted revenue is actually US\$1.48 billion, which it needs to refund to the government. Upon release of both the PwC and Deloitte report by the government at the eve of its exit, it was however determined that truly close to \$20 billion was indeed missing or misappropriated or spent without appropriation (Obinna, 2014).

In subsequent development, the government of Goodluck Jonathan was perceived to have had several running scandals including the BMW purchase by his Aviation Minister, \$250 million plus security contracts to militants in the Niger Delta, massive corruption and kickbacks in the Ministry of Petroleum, Nigeria's former petroleum minister Diezani Alison-Madueke was alleged to have looted over \$20 billion, which was part of the proceeds from Nigeria's crude oil. Allegedly, new allegations of complete decadence of public accountability continue to emerge since the departure of President Jonathan on May 29, 2015. Worth mentioning is the massive scam in weapons and defense procurement under the guise of fighting Boko Haram. For instance, Sambo Dasuki the former National Security Adviser (NSA) was said to have diverted and supervised the disbursement of over \$2.1billion to various individuals such as former PDP spokesman Olisah Metu, Ex-minister for Defence, Musilu Obanikoro, chairman of AIT Raymond Dokpoesi and also sponsor Goodluck Jonathan's second term bid. Alhaji Abdullahi Dikko the former Nigeria Custom Service boss reportedly embezzled N40 billion from the coffers of the Nigeria Customs Service (NCS). News of his arrest by the Economic and Financial Crimes Commission (EFCC) was an open secret and the former NCS boss however, returned N1b to the Federal Government and is on bail. Femi Fani-Kayode the former minister of aviation was arraigned in court by the Economic and Financial Crimes Commission (EFCC) alongside a former minister of state for finance, Senator Nenadi Usman over an alleged N1.5 billion fraud. The anti-graft agency later filed a fresh charge against FFK bordering on another fraud amounting to N4.7billion (Wikipedia, 2017).

### 3.2. Buhari's Administration So Far

Numerous economic, social and anti-corruption programs were unrolled by President Muhammadu Buhari's administration in the last three years to implement change in public accountability. President Buhari on assumption of office declared an Anti-graft war against all forms of corruption and to this effect on June 29, 2015 inaugurated a Presidential Advisory Committee Against Corruption headed by Prof. Itse Sagay to advice the incumbent administration on prosecution of the war against corruption and the implementation of required reforms in the nations criminal justice system (Daily Trust: 10 June, 2017). In August 2015, Buhari also implemented the Treasury Single Account (TSA) which was first introduced but not implemented by his predecessor in 2012. It is a unified structure of bank accounts enabling consolidation and optimal utilization of government's cash resources. The administration believes that the TSA has helped block revenue leakages and saved N5.244 trillion as at February 10, 2017. He also sent to the Senate the Money Laundering (Prevention and Prohibition) Bill 2016 and the Mutual Legal Assistance in Criminal Matters Bill 2016, in order to lend credence to his anti-graft

crusade. The administration has laid claims to recovery of funds and assets stolen by past government officials (Wakili, 2017).

Nevertheless, President Buhari has been criticized by William Kumuyi, the Founder and General Overseer of Deeper Christain Life Ministry of leading a selective war against corruption (c.f. Wikipedia 2017). He is also accused of appointing certain corrupt officials as members of his cabinet to which a leading Newspaper in the United Kingdom, 'The Mail Daily' on Sunday, May 15, 2016 published a report revealing how the former Governor of Rivers State and current Transportation Minister, Rotimi Amaechi, looted Nigeria's treasury that: "Amaechi remains in his post despite being accused of misappropriating £338 million by a commission investigating the sale of state assets and is also accused of diverting £140 million of state funds into Buhari's Presidential campaign, with reports that he paid for media, consultants and private jets" the UK Mail observed as it questioned Buhari's sincerity in fighting corruption (Nneji, 2016). His Anti-graft war Agencies are also accused of lack of transparency as the recovered looted funds are not properly accounted for. Though to correct the aforementioned anomaly, in 2016, Buhari set up the inter-agency Presidential Committee on Asset Recovery (PCAR) headed by Vice President Yemi Osinbajo, to bring together all law enforcement agencies involved in the recovery of assets, as part of efforts towards strengthening the fight against corruption. The committee has the mandate to coordinate the collation and categorization of recovered asset from 2016/2017; verify the records and status of physical assets such as buildings recovered under previous administration; set up the framework for management of recovered stolen assets to avoid re-looting and mismanagement of asset as was the experience in the past; create asset register for recovered asset to avoid a situation where former or serving public officers carry away government assets (Wakili, 2017).

Yet, incidences of gross misappropriation, fraud and other corrupt practices are beginning to materialize in his administration indicating lack of public accountability. President Buhari has the vision and determination to see the Anti-graft mission to fruition, but it is being inhibited by the corrupt acts of some members of his administration. For instance, according to (THIS-DAY 16 Oct.2016) the House of Representatives committee investigating alleged diversion of funds and materials meant for the internally displaced persons (IDPs) uncovered the alleged use of N270 million, just to clear grass (while 2.5 million internally displaced victims of terror go hungry and have no shelter and medical care), by the office of the Secretary to Government of the Federation (SGF), Mr Babachir Lawal who currently has been discharged of his post. Also the obscene amount of money discovered in Ikoyi apartment which Chief Mike Ozekhome (SAN) has alleged that the discovery of the \$43.4 million, £27, 800 and N23.2m in Ikoyi apartment belonged to a serving minister under President Buhari. Also that other money discovered by EFCC recently are ways to distract Nigerians from hunger, squalor, fear, and disease ravaging the country. He added that attempt by the National Intelligence Agency (NIA) to claim ownership of money found in an apartment in Ikoyi is a lie and cover-up for corruption in Buhari's administration. Ozekhome, who made this statement on Friday, April 14, 2017 said: "The emergent facts do not show NIA's ownership of the money, but grand cover-up of a serving minister's ownership of the money." (Opeyemi, 2017).

## 4. CONCLUSION AND RECOMMENDATIONS

### 4.1 Conclusion

Public accountability as a major tenet of modern democracy, is a built in check meant to ensure that the public officials who enjoy the authority of withdrawing from the treasury of public exchequer, lawfully use such funds with due regard to economy and efficiency. Over 57 years of independence, Nigerian public service still has not empirically institutionalized the rudiments of public accountability in the polity as it remains a mirage as public accountability in Nigeria appears to be deeply rooted in corruption with fratricidal blood of unpatriotism. The institutionalized robbery of the common people of Nigeria by government officials, their arbitrary display of perquisites and the white washing of the stinking dirt of financial recklessness all sum up the lack of love for our nation. The orientation of the polity today has dilapidated to the notion of acquiring political power/authority just to get a share of the national cake without a molecule of remorse. The end product is a nation that has in all ramifications, remained politically, socially and economically underdeveloped. Nigeria at this critical state requires true democracy, efficient and effective leadership capable of transforming the nation to a one-way express route to bliss and haven. Any act of an individual or group of individuals to undermine this singular collective fight may only frustrate the intents and aspirations of the good people of Nigeria, thereby leading the entire nation to a state of quagmire.

### 4.2 Recommendations

The re-orientation of our value system as a proactive measure towards curbing the inhibitors of public accountability is needed; we have to go back to the basics to re-inculcate the spirit of patriotism in our nation. Rather than the emphatic lecturing on ethnicity, sectionalism, quota system etc., Patriotism should be taught (if possible) as a distinct course/subject in classrooms in both secondary and tertiary institutions. Comprehending and indoctrinating the true meaning of love for one's nation will raise the level of our consciousness to protect the things we value. This will enhance honesty, integrity, transparency, responsiveness, responsibility and accountability in Nigerian public service. Also, Efforts must also be intensified to apply stronger preventive measures to ensure that Nigerians understand what public accountability entails and are informed of the dangers of its inhibitors (particularly corruption). Enlightenment that will help us shed the skin of corrupt practices is needed. By ensuring that the polity views grand corruption with a 'human face,' the public may be more likely to build a united front and demand change from our leaders.

Promoting respect for the rule of law, assuring the independence of the judiciary, strengthening the capacity of the law enforcement agencies, renewing obsolete and inefficient public financial regulatory laws such as the Finance Ordinance of 1956; will enhance public accountability in Nigeria as well as instilling a new law that completely ostracizes proven corrupt officials from holding any other public position. Adopting a revolutionary stop-gap approach or measure, that entails drawing from the expertise, experience, and international best practices of the International Criminal Court (ICC) to complement the mandates and powers of our anti-corruption agencies and judiciary to successfully and satisfactorily investigate, prosecute and hear high-profile corruption cases in Nigeria without fear or favor. also of importance is to make more efforts towards Liaising with international bodies such as: the UNO, IMF, World Bank, Paris and London Club, etc. to ensure that looted funds lodged in foreign accounts are traced, found, and transferred back to Nigeria purse.

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