

## ACCOUNTABILITY AND TRANSPARENCY: PREREQUISITE FOR NATION BUILDING

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### Abstract

*The tenet upon which people cohabit across contexts is predicated on the principle of social contract. It is about handing over some salient sovereignty of the general people to few individuals who in turn are expected to fulfil certain obligations as dictated by their office for the mutual benefit of all and sundry. This study hereby examines the contribution of accountability and transparency in fostering economic growth and development with a view to ensure nation building. Some of the consequences of unaccountability include poor image, lack of development of the country, unemployment, low foreign direct investment, poor leadership, poor maintenance culture of infrastructure, unethical behaviour of public officials and weak government institutions.*

*The study concludes that for a nation to be economically viable, it must guarantee political stability which in turn depends on its ability to imbibe the twin principles of accountability and transparency via adherence to the rule of law that leads to good governance. Thus, gaining and keeping public trust should be approached holistically by leaders desirous of promoting development in their domains as the thread of accountability, transparency knit together guarantee their integrity through which the led are continually willing to lend support to complement their efforts at nation building.*

**Key Words:** Nation building, Accountability, Transparency, Social contract, Good governance.

### **1.0 Introduction**

Nation building, as a normative concept, refers to the process through which dysfunctional or unstable economic state is programmed for assistance in the development of governmental infrastructure, civil society, dispute resolution mechanisms, and even, economic assistance, with a view to ensure its stability. It is about constructing or structuring a national identity, intentionally using the power of the state. This process aims at the unification of the people within the state so that it remains politically stable and economically viable in the long run. Nation building, to many scholars is evolutionary in that it is a social process that takes a very long time to materialise, rather than revolutionary that which can be jump-started either from within or without. As observed by Stephenson (2005), the city states of Germany that transform from Zollverein customs union, Italian city-states, France – from multi-lingua and multi-cultural groups to modern nations were concrete examples of evolving nations that emerged through long-term painstaking social processes. The development of China from the warring kingdoms, took a very long time and were the result, not only of political leadership, but of changes in technology and tortuous agricultural, industrial, as well as economic processes (Stephenson, 2005).

The development of behaviours, values, languages, institutions and physical structures that elucidate history and culture, concretise and protect the present and ensure the future identity and independence of a nation can be termed nation building. Thus, good governance, the rule of law, as well as transparency, and accountability entail partnerships between state and society, on the realisation that such is mutually beneficial to foster peace, security and better life, and among citizens— partnerships sustained not by good intentions alone but by lasting, converging incentives and strong

institutions. Accountability and Transparency are, however, outcomes of democratisation processes driven by committed leadership, popular participation and contention among social interest groups, involving processes that are most effective when sustained and restrained by legitimately effective state institutions. This democratisation, on the other hand, is a function of the ability of leadership to mobilise people and resources, to make and implement difficult but appropriately laudable policy choices that can transform locally available resources into effective sustainable development that involve general citizens via initiatives that could positively shape their future.

As posited by Rustow (1970), the factors that sustain democracy— literacy, affluence, multi-party politics, a middle class, and so forth—are not necessarily the ones that created it. Democracy, he argued, emerges out of “prolonged and inconclusive political struggles...The protagonists must represent well-entrenched forces...and the issues must have profound meaning to them”. It should however be noted that democracy was not the original or primary aim of the struggle; it was sought to some other end or it came as a fortuitous by-product of the struggle”. Similarly, checks and balances, public accounting procedures, open but orderly markets, competitive politics, and administrative transparency are institutions and values essential to good governance, but citizens and officials both must have a stake in making them work. Hence, nation building cannot be separated from accountability, transparency as well as good governance.

### **2.0 Accountability in Governance**

Accountability, as a concept, is defined by Webster English Dictionary as the quality or state of being accountable. It is also the obligation or willingness to accept responsibility, or to account for one's action. While this definition derives

mostly from Anglo-Saxon tradition, the fundamental elements embedded are of universal concerns. It is about the established rules, regulations and procedures guiding the conducts of society leadership and those that seek to influence them, which define legitimacy of processes and outcomes. It is the obligation on the part of public officials to report on the usage of public resources and be answerable, to the citizenry, for failing to meet stated performance objectives. This is the basis upon which modern society is built. It is known as social contract between the leaders and the led, such that leadership position is that of trust in which, by popular consensus, some individuals emerge as representatives of the people who are entrusted state resources and are expected to utilise them to the benefit of all. The general public provide support and are willing to contribute to societal development if and only if they are convinced their leaders are discharging their responsibilities as expected/responsibly. It is this kind of reciprocity that fosters economic growth and development of any nation. In the absence of such reciprocity, mutual suspicion, instability becomes the order of the day, hence, no development. Modern society is built on trust as fundamental elements upon which most powers are delegated by the majority to a few minority (public authorities). In the United Kingdom, for example, accountability is a standard of public life, public office holders must submit to whatever scrutiny on their actions, inactions as well as decisions as the public deem it fit. Thus, for peace and tranquility, the delegators require some level of assurance, that the transfer of their power to public officials would be guarded for the efficient functioning of their economy to foster general social well-being of all. As posited by Johnston (2016), accountability is partly a matter of institutional design: formal checks and balances can and should be built into any

constitutional architecture. He further stressed that accountability requires political energy too: people, interest groups, civil society, the courts, the press, and opposition parties must insist that those who govern them follow legitimate mandates and explain their actions. Similar view expressed by Schedler, Diamond, and Plattner, (1999) emphasised that accountability depends upon the ability of one part of government to find out—and, where necessary, to stop or correct—what other sectors are doing. Those demanding accountability must be confident that they can do so safely, that officials will respond honestly, and that social needs and demands are taken seriously.

### 3.0 Challenges of Accountability for Development in Nigeria

Challenges of accountability for development in Nigeria have become a thing of serious concern to academics and the citizens of every nation alike. This is particularly so, considering the enormous resources in both material and human at the disposal of government since political independence in 1960. The federal government of Nigeria for example, has realized huge sum of money from sales of crude oil and natural gas. Without equivalent development and improvement on the living condition of the people (Kwanashie, 2007).

Generally, the consequences of unaccountability and bad governance on Nigeria are multidimensional and multifaceted. The implications are overwhelming and this has far reaching negative implications for every sphere of Nigeria's socio-political and socio-economic existence. Scholars have attributed different reasons for the nation's inability to experience sustainable development to include the following:

1. *Poor image*: unaccountability has lowered the image of the country and makes it unattractive in the eyes of the international community. The international



community deals with corrupt nations with deep-seated suspicion. Nigerians are no longer respected globally and many suffer humiliation and isolation because they are regarded as potential traffickers and fraudsters (Gberevbie, Joshua, Excellence-Oluye, & Oyeyemi, 2017).

2. *Underdevelopment of the country:* unaccountability and corruption are responsible for the ills of Nigeria. The vices responsible for poor standard and lack of public utilities include roads, unstable electricity supply, low standard of education, poor health facilities, etc.

3. *Unemployment:* large-scale corruption and unaccountability discourage investors especially the private sector. Consequently the teeming youths who graduate from educational institutions remain unemployed and idle in the major cities. These youth engage in anti-social vices such as armed robbery, drug abuse, prostitution, vandalism, cultism, among others; are all victims of unaccountability and corruption (Gberevbie, Joshua, Excellence-Oluye, & Oyeyemi, 2017).

4. *Low Foreign Direct Investment:* foreign investors become discouraged in investing in nations that will reduce the investor's competitive advantage due to unaccountability and corrupt practices. Nigeria, since the intensification of corruption, unaccountability and bad governance, has been losing the benefits of the current globalization phenomenon.

5. *Low quality and standard of education:* education should be used as an instrument of modernization and human civilization however corruption in educational institutions brings about low caliber and number of teachers that are employed and admission of unqualified students in schools. Schools are ill equipped and the quality of school products can hardly fit into the society, they therefore become a burden to parents and nuisance to the.

6. *Poor Leadership:* Poor leadership at the various levels of government has been identified in Nigeria as a major hindrance to sustainable development. Studies have shown that successive political leadership in Nigeria, military or civilians, lacked the capacity to perform, which manifest in low moral character, poor judgment, and knowledge of the society, lack of expertise in the management of resources available, and their inability to innovate (Obadan & Edo, 2007). Furthermore, these leaders flagrantly disregard the tenets of good government—public accountability, transparency, the predictability of government behaviour, and observance of the rule of law— which are the major factors that propel sustainable development in any society. It has been argued that poor countries like Nigeria are poor because of poor decisions made by their leaders in the past. According to Obadan and Edo (2007), “corruption, lack of accountability and bad governance provided opportunities for misappropriation of public resources at the expense of the poor masses”. Where poor leadership prevails, innovative ideas for development are likely to be absent, and the outcome is underdevelopment, resulting in the lack of adequate housing, clean water, good roads, hospitals, food, and power supply for meaningful living in such a society.

7. *Poor maintenance culture:* studies have shown that poor maintenance culture of infrastructure has contributed to lack of sustainable development in Nigeria. It is a fact that is surrounded by evidences as it is reflected in almost all the sectors of the economy of Nigeria and it is directly and indirectly affecting the economy and quality service delivery in public organization across all sectors. Poor infrastructural facilities have systematically led to the present day underdevelopment with the associated high unemployment level and poverty which

has led to frustration and desperation. It also led to different kinds of criminalities and migration from Nigeria to other countries especially Southern Africa, Europe and America. Infrastructure is an essential ingredient for the smooth function of any economy and development of any nation. The progress or otherwise of a society depends largely on the functional structures of that society. Therefore, the term infrastructure refers to the technical structures that enhance living condition in any society which includes health facilities, agricultural facilities, good road network and telecommunications as well as energy and water supply. Unfortunately however, as vital as infrastructures is to the socio-economic well-being of a nation, successive civil and military administrations in Nigeria have paid little or no attention to their development. The result has been a comatose economy, poor quality service delivery, crippled educational system, ineffective transport, dilapidated public facilities all over the country and fractured health delivery.

**8. Challenge of Accountability of Public Workers:** The federal government of Nigeria derives the bulk of its export earnings from the production and sale of crude oil and natural gas. Despite the fact that the Nigerian economy hinges on the revenue derived from crude oil and natural gas, the government has failed to put in place proper mechanisms to make those that work in the sector to be accountable in terms of revenue derived. The implication of poor accountability by public officers on the nation's quest for development is that public funds meant for development are diverted to private pockets and bank accounts, thereby hindering sustainable development and promoting poverty in Nigeria (Anyebe, 2015).

**9. Unethical Behaviour of Public Officials:** The challenge among government officials in Nigeria bothers on behaviour that is

unethical, which is a common occurrence. This manifests in lack of adherence to simple rules and regulations for the promotion ethics and efficiency in the public sector. Studies have shown that one of the major challenges to sustainable development in Nigeria is the issue of unethical behaviour among public officials in the form of open abuse to rules and standards in the award of contracts for projects and their execution, over invoicing, inflation of contract costs, and diversion of public funds to private bank accounts through the manipulation of contracts award.

#### **4.0 Transparency in Nation Building**

Transparency, on the other hand, refers to unfettered access by the public to timely, accurate and reliable information on decisions and performance in the public sector. It is a process by which government business is conducted as openly as possible to the extent substantive and critical information in the most understandable form is made available to the generality of the people. However, transparency would only contribute to nation building where not only the public officials are ready to make information available, but those that would make use of such must be objective and responsible citizens. The presence of responsible, active and non-partition civil society groups, unbiased and independent judiciary, as well as free, competitive and equally responsible press, would encourage the timely and accurate rendition of information. This makes it easy for the general people to be abreast of government policies with a view to lend the required support that guarantees sustainable development.

Transparency in governance entails making things clear on what is being done, how and why actions take place, who is involved, and by what standards decisions are made. It should however be noted that the process of transparency, as described, must be subjected to reasonable limits to



protect privacy and ensure security. For good governance, as opined by Johnston (2016), legitimate issues of privacy rights of citizens must remain sacrosanct, while security of life and properties must be accorded the much-needed respect as boundaries to make transparency meaningful.

#### 5.0 Nation Building/Development Trajectory

Transparency and accountability are critical for the efficient functioning of a modern economy and for fostering social well-being. Transparency, as observed by Carstens (2005) serves to achieve accountability, which means that authorities can be held responsible for their actions. It ensures that information is freely available and can be used to gauge the authorities' performance and to guard against any possible abuse of powers. This brings about thrusts between the government and the governed, as well as promoting social stability needed for an environment conducive for economic growth and development. This appear to be the situation of many advanced economies of the world today, unfortunately, same cannot be said of other developing countries.

In Nigeria, the story of oil wealth management has been that of fairy tales. While it was generally expected that the availability of crude oil should create major opportunities for the generality of Nigerians, the responsibility conferred on every arm of government has made it an albatross. From the perspective of the law makers who should determine how the crude be exploited, who, when and in what quantity the crude be exploited? How sales would be managed? How would the proceeds be invested to foster the much-needed economic development? have proved to be serious challenges since they appear not well-equipped to handle such.

The failure on the part of law makers consequently affects the executives, who exploited the lacuna to engage in all sorts

of malpractices thereby plundering the nation's resources. The result is a general mistrust between the people – whose expectation is positive impacts on their livelihood – these result in social instability that further compound economic situation in the country. In the face of these social injustice, the judiciary, taking a cue from both the legislature and the executive, latched on the presented opportunity for outright corruption. Justice, in most cases, delayed or denied, and where given, is to the highest bidder. In all these, there is conspicuous absence of political will to do things in the right manner. The situation is jungle-like, where the **might** rather than the **right** prevail.

Perhaps, it is on the realisation of the enormity of these situations that strident calls are being made for both public and private officials to embrace the virtue of accountability and transparency to foster peace and economic development across contexts. Recognising the fact that resource revenue management presented a unique set of problems for all countries which derive significant revenue from natural resources, the IMF introduced a framework on best practices in fiscal transparency known as **Guide on Resource Revenue Transparency**. This initiative, as observed by Carstens (2005), was designed to encourage policy makers appreciate the need to allow democratic debate on how best resource wealth of a nation should be managed for the benefit of all and sundry. The framework was also designed to address the complex problem nature bestowed on developing nations by the twin issues of mere size and high volatility of accruable revenue therefrom.

Another international initiative is the **Extractive Industries Transparency Initiative**, commonly referred to by its acronym "**EITI**." Launched in 2002 designed to encourage policy makers and other interested parties to work together to develop a framework to promote transparency in payments and revenues arising from extractive natural resources.

The tenet of this initiative is such that governments makes available to the general public all financial transactions between them and corporate bodies engaged in the extractive industry. And at the same time, corporations also make available details of payments made and receipts from governments in the name of transparency. Thus, both are made accountable to the public, to the extent any discrepancy is a pointer to corrupt practices to be investigated, this validate the assertion that transparency serves to achieve accountability.

While it is gladdening to note that Nigeria happens to be among the first set of nations to key into "EITI" principles, with commendable advancements in transparency in the oil sector, by periodically publishing financial results of the licensing rounds as stipulated by the initiative, much still needed to be done. And as suggested by "EITI" there is:

- Need to engage the services of reputable auditor of international standard for regular and periodic audit of financial transactions from the oil and non- oil sectors;
- Need to review and possibly reform the internal control mechanisms and the fiscal agency functions of all operators within specific sectors of the economy;
- Need to effect prompt and periodic publication of critical information on government appropriate websites to include the oil revenue certification reports, certified audit reports on NNPC, its internal control mechanisms, oil licensing activities, monthly oil production, its monthly revenue and its management information system.

#### **6.0 Strategies for Achieving Accountability in Public Sector in Nigeria**

- Re-orientation: When public sector workers are reoriented, they will help to implement effective

accountability so as to achieve high organizational performance. One fundamental problem in Nigeria is the failure of the value system. This failure has resulted to the high level of corruption and lack of accountability by public officers.

- Management accountability framework: Accountability law is only a part of the accountability process. A proper accountability framework would require that the government should put in place guidelines that will deter public sector workers from engaging in any form of irregularities, thereby promoting accountability.
- Creating an environment of accountability: An effective framework of accountability rests besides formal structures on a proper environment. It requires such things as existence of a proper code of conduct, training in ethics, appearance of equal treatment by senior managers toward all employees, and unforgiving accountability of senior officers (Adejuwon, 2015). It also means that the oversight bodies should adopt a reasonable attitude toward public managers.
- Adoption of International Public Sector Accounting Standards: According to Adejuwon, (2015), the success of accountability in the public sector in Nigeria lies on the proper implementation of the International Public Sector Accounting Standards. Public sector organizations in Nigeria use the cash basis of accounting. Here, Adegite (2010) says that to attract foreign direct investments to Nigeria, the efficiency of public sector expenditure processes must be aligned with international standards.
- Public performance reporting: Public managers are in a business



that affects virtually every aspect of a person's life. People, therefore, have a right to know, how the public managers are doing their business. Public reporting on performance of departments or programs should be made mandatory. □ The establishment of the benchmark of efficiency: A very important problem facing public sector managers in Nigeria is the clear absence of performance benchmark. Public performance reporting requires that benchmarks of efficiency be devised for all ministries, departments and agencies.

### 7.0 Conclusion

Economic theories of growth distinguish economic growth from economic development (Moumouras et.al., 2018; Todaro and Smith, 2015). While economic growth is a one-dimensional phenomenon in which increased factor-inputs results in increased volume of outputs, economic development, on the other hand is multi-dimensional as it takes into consideration how the increased output is shared among the citizenry. Economic development can only take place when proceeds from the increased output is utilised to transform the entire production process, improved educational system delivery, modernise the economy through advancement in technology, and general improvement in citizen welfare.

To utilise nations economic resources for the advancement of all citizenry requires a leadership with the political will to ensure accountability and transparency. Thus, good governance is about leadership sense of worth, pride in services to the people and need for achievement within the ambit of what is legal and legitimate. Where economic resources of a nation are prudently managed for the good of all, citizenship education would be qualitative and affordable, lives and properties would be secured and guaranteed, good healthy

living would be promoted, socio-economic infrastructural facilities would be provided and life would be abundant and wonderful for all. In such a situation, citizen's sense of belonging would propel them to contribute their quota to the development of the nation, think positive on ways forward and bring further development.

On the whole, nation development is usually predicated on the assumption that the leadership are as responsible as can be trusted by the followership, on the basis of which they obey the rules and regulations designed by the state to guide their conducts. Both must contribute to foster growth and development for the nation.

### Policy Formulation/Recommendation

The following recommendations are therefore submitted:

- 1) Lack of accountability and transparency by public officials lead to corruption and hinders development. Institutions that are set up to tackle the menace of corruption should be strengthened and given independence to do their work, without undue interference from government officials. Nobody should be protected or shielded from facing corruption charges on the basis of ethnicity, religion or political affiliation.
- 2) There should be stiffer penalties/sanctions for corrupt practices as we have in other countries like China.
- 3) There should be a bill passed into law mandating all public office holders to be transparent and account for every fund and government property in their care

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