

Accountability and Transparency: An Ideal Configuration for Good Governance

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Abstract

Accountability and transparency are as relevant for the one as for the other. Good governance is a system of government based on good leadership, respect for the rule of law and due process, the accountability of the political leadership to the electorate as well as transparency in the operations of government. Accountability as a component of good governance refers to the fact that those who occupy positions of leadership in the government must give account or subject themselves to the will and desire of the society and people they lead. Transparency has to do with the leadership carrying out government business in an open, easy to understand and explicit manner such that the rules made by government, the policies implemented by the government and the results of government activities are easy to verify by the ordinary citizens. Unfortunately, this is lacking in the public domain in Nigeria. **Keywords:** Accountability, transparency, good governance, corruption, sustainable development.

1. Introduction

Accountability commitment to the ideals of democracy, rule of law and culture of accountability, which is rooted in constitutionalism, and defined in terms of good and responsible governance, has become a core value in measuring the performance of governments and ministrations. The prevention of corruption in the public sphere, and effective monitoring of fiscal responsibility of one arm of government to another have become critical values of public accountability. Seen from external control perspectives, public accountability is defined as an external control device by which public office holders and institutions are made to give documentary explanation for their actions and decisions. They are accountable for substantives issues such as those on policy, decision makings, resources allocation, custody, use and deployment. They are also accountable for procedural issues such as those resulting in abuse of office, abuse of power, unfairness, bias and other grievances. It is feasible to define a coherent system of public accountability as consisting of individual accountability and institutional accountability.

Accountability as an external control device on the institution of government and like other control mechanisms must satisfy four necessary conditions which include:

- ❖ There must be timely, honest, accurate, complete, adequate and relevant information on the decisions and actions of the individual and ministries and departments of resources entrusted to the care and use for public good.
 - ❖ There must be some organizations, other than those who take the decisions and actions and those discover and capture the information, who are able, willing to take the actions and authorized to examines it, investigate it, if necessary, digest it and report on it or initiate appropriate actions based on it.
 - ❖ There must be an arrangement which enables recourse on the basis of such information either to correct deficiencies performance or to penalized fraud abuse and illegal acts.
 - ❖ There must be a system which makes all these three interact by passing the information from one to another. This is the role of the legal backing or frame-work for public accountability.
- Transparency connotes that the decisions made and their implementation are in accordance with the laid down rules and regulations. For the people to know that the laid down procedures have been followed, the relevant information has to be available and the target of such decisions must of necessity be able to assess it.

Therefore, transparency is an essential element of the primary approaches that governments have employed to promote openness and reduce corruption by promoting good governance, strengthening reform-oriented initiatives, enhancing relationship between government employees and members of the public. A lack of transparency can (Anderson, 2009).

- ❖ Make corruption less risky and more attractive.
- ❖ Prevent the use of public incentives to make public officials act responsibly and in the public interest.
- ❖ Create informational advantages for privileged groups.
- ❖ Instill and perpetuate control over resources.
- ❖ Incentivize opportunism and undermine cooperation.
- ❖ Limit the ability to select for honesty and efficiency in public sector positions and contract partners; and
- ❖ Hinder social trust, and therefore development.

Transparency can serve to limit or prevent many of these opportunities for corrupt behaviour. Corruption has long been seen as a hindrance to socio-economic development. This is particularly true in developing, resource rich countries, where the political elite often has control of resources and resource rents, as well as control over

patronage and the distribution of resources – a situation known as the “resource curse”.

Good governance typically emphasizes leadership which suggests the way political leaders meaning the apparatus of the state, use or misuse power, to promote social and economic development or to engage in those agendas that largely undermine the realization of the good things of life for the people. Good governance is in tandem with democratic governance which is largely characterized by high valued principles such as rule of law, participation, accountability, transparency, human and civil rights. These governance qualities have the capacity to provide the development process of a country.

On the other hand, bad governance, is being increasingly regarded as one of the root causes of all evil within our societies simply put, “governance” refers to the process of decision-making and the process by which decisions are implemented (or not implemented). Government is the instrument with which the state seeks to achieve its purpose. The policies and actions of government at any point in time is to that extent a reflection of the purpose of the state. It follows, therefore that all is well with government and governance if all is well with the politics of a nation state. In effect, unless there is transparency and accountability in politics, government and governance cannot reflect honesty, fairness and transparency in the political life.

In this paper we explore the themes of accountability and transparency as an ideal configuration for good governance. It also provides explanations on why accountability and transparency has not engendered good governance in Nigeria.

2. Concept of Accountability

The term accountability is linked to the idea of stewardship. The term could also be viewed as a summation of giving account of actions taken and being held answerable. And to give account would, by itself, be inadequate unless there is a means of holding the actor responsible.

Putting our discussion so far, the term accountability could be defined as completed and satisfactory stewardship of (a public) officer in respect of the acquisition and application of the resources entrusted to the officer in the process of executing policies and accomplishing agreed objectives in accordance with extant rules and regulation. Put succinctly, accountable has to do with holding officers answerable or accountable for the resource entrusted to them as well as ensuring that the officers give up-to date account of what they have done and what they have not done with the resources.

The term accountability could be broken into four segments.

- Individual Accountability
- Managerial Accountability
- Fiscal Accountability
- Programme Accountability

Individual Accountability

The term individual accountability could be used to refer to the proposition that he who is taken action or exercises power should be made answerable for the action taken. Individual accountability could include:

- Integrity
- Honesty
- Commitment
- Loyalty

Managerial Accountability

The term managerial accountability refers to efficiency and economy of operations. Thus, managerial accountability could include:

- Sustainability of (favourable) outcomes
- Impact of outcome
- Benefits of outcomes
- Discarding/modification of (unfavourable) outcomes.

Administrative Accountability

Administrative accountability refers to the responsiveness of appointed public officials to the (elected) political executive as well as to the public or the governed. Because of their permanency of tenure and expertise (acquired in order to cope with the explosion in scientific and technological knowledge), appointed officials are in a position of power vis-à-vis the laymen politicians (for the most part) in the executive and legislative branches. The officials are also in a position of power vis-à-vis the citizens they are expected to serve: their activities cover a very large area of the citizen’s life from cradle to the grave. And it is also the case that some of these officials could abuse their office for selfish ends (for example, for personal and family enrichment). To deal with these serious problems,

various measures are used, in varying combinations, to restrain and check the behavior of appointed officials with a view to preventing the abuse of their positions of power. Some accountability or control measures are within the administrative machinery (for example, measures focused on financial management and procurement) and others are external such as legislative oversight, judicial control and the watchdog role of the media and civil society groups. It is widely accepted that officials who are held accountable would tend to be more efficient and productive than those who are not. In general, an unaccountable administration would tend to be corrupt and be a drag on development efforts while an accountable administration would tend to be relatively honest and development-oriented.

Fiscal Accountability

The term fiscal accountability simply refers to complete adherence to financial rules and regulations. Thus, fiscal accountability includes:

- Accuracy and fairness of reports
- Reality and legitimacy of transactions.
- Adherence to applicable financial regulations;
- Consistency with good accounting principles'

Summarily, it could be stated that accountability in public enterprise must take cognizance of the fact that public enterprise are set up primarily for the achievement of prescribed and politically authenticated social and economic objectives. Thus, public enterprise operate within the rigidities of a social or statutory or nature.

3. Concept of transparency

The term transparency is linked to the notion of openness. Transparency is about the reality of faithful discharge of duties as required and accounted for.

Transparency is not so much about substance but appearance. Transparency is more of personal attributes, skill features and qualities. Similarly, transparency is about congruence between words and deeds. In view of the foregoing, we can define transparency as the condition of clarity and absence of doubts in the conduct of and account of activities.

Generally speaking, the term transparency could be broken into four segments:

- Integrity
- Rectitudeness
- Decorum
- Leadership by example

3.1 Integrity

The term integrity is used to explain situations whereby the leader fulfils his/her promises. Equally, it could refer to situation whereby the Chief Executive carries out the functions of his/her office with uttermost objectivity. A man of integrity is respected and above all trusted by colleagues. Integrity could therefore include:

- Actions backed by facts
- Objectivity in actions
- Thoroughness in search
- Reward based on productivity

3.2 Rectitudeness

The term rectitudeness is used to explain honesty or correctness of behaviour. Furthermore, the term rectitudeness could connote sincerity. A sincere leader is always a model worth emulating. Sincerity is to management as air is to body. Rectitudeness could thus include:

- Veracity
- Probity
- Incorruptibility
- Honour

3.3 Decorum

The term decorum is used to explain situation bordering around dignity. Hence, the term decorum could be defined as a dignified way of doing things. A dignified leader is always about board; he gives to Caesar what belongs to Caesar. From this perspective, the term decorum could include:

- Majesty
- Equity
- Self-respect

- Delegation

3.4 *Leadership by examples*

The term leadership by example is used to connote situation whereby the leader acts in accordance with what he/she professes. A chief Executive of a public enterprise, who professes to his/her subordinates the notion of, say, delegation of responsibility, should be seen doing it. In this vein, leadership by example exemplifies National Consciousness which includes: (1) Tact (2) Industry (3) Courtesy

From the above summation, it is worth noting that accountability and transparency are inseparable. They are mutually reinforcing. Accountability is meaningless if it does not spring from a transparent medium. Similarly, transparency is meaningless if it does not match appropriate accountability. Whatever the case may be the roles of the managers in enhancing accountability and transparency in government public enterprise should be guided by the fact that the most appropriate measure of performance for public enterprises is the cost-effectiveness with which such public enterprises entrust their affairs.

4. **Accountability and Transparency: An Ideal Configuration for Good Governance**

Good governance means accountability in all its ramifications. It also means transparency, equity and honesty in public office. Indeed, effective democratic reforms of good governance rely on accountability and transparency.

The role of the leadership is particularly important in the governance project. The primacy of leadership in the governance project (Chikendu, 1987) rests on the ability of the leadership to see beyond the perceptual vista of the people, appreciate their needs and inspire and motivate them to cherish and desire these needs as goals that should be achieved. Indeed, ensuring good governance for achieving peace, security and sustainable development rests with the leadership. This is dependent on the ability and capacity of leadership to allocate scarce resources, determine policy choices and outcomes that affect the direction and nature of development in the society. In other words, the survival of the society is dependent on how its leadership and people are committed to the ideals of good governance where the atmosphere of peace, rule of law, accountability and transparency prevails.

In essence, a responsible and accountable leadership that would characterize good governance in Nigeria is patently absent. Nigerian political elites, almost without exception, have an insatiable capacity to steal from the commonwealth and leave the people more impoverished. Unrestrained by any real accountability to the electorate, many of those elected officials who came to power in fraudulent elections have committed abuses against their constituents and engaged in large-scale looting of public resources (Human Right Whach, 2007).

The legislative arm of government that would have provided adequate checks on abuses of power by the executives and recklessness of the opportunistic politicians is inefficient and ineffective because of unbraided romance with Executive Arm. Effective legislature contributes to good governance. To perform its oversight function effectively, every legislature needs power to shape the budget and means of overseeing or checking the executive power beyond the ultimate power of impeachment. A legislature that is capable of oversight function is more likely to manage the available funds to achieve the objectives of the state with minimal or no wastages, and this engenders transparency, openness, accountability which represent the tripod of good governance. The failure of the legislature to perform this important function in Nigeria has denied the people the gains of democratic governance. Hence, the national assemblies have failed to provide selfless, purposeful and democratic legislative leadership.

Corruption has long been as a hindrance to socio-economic development. The United Nations (2008) has recognized the significance of government accountability and transparency through its convention against corruption. Among its many articles, the convention outlines key areas in which to promote transparency and openness through policy and legislation, the development of anti-corruption bodies, public sector guidelines in a range of areas (e.g. personnel, hiring, elections, funding), codes of conduct for public officials, and procurement. The failure of good governance in Nigeria is political and bureaucratic corruption. Corruption is an aspect of poor governance and is defined as the abuse of public office for private gain in Nigeria, Corruption has assumed eccentric and ludicrous proportions; what Gunnar Myrdal calls "Folklore of corruption" (Amuwo, 2005). Accountability and transparency is illusion in a state where corruption is endemic and persistent. Corruption is rampant at all levels of government, crippling basic health and education services and other social infrastructures. When corruption is prevalent as witnessed in the last decade, instructions of governance are abused by illicit and self-serving behaviours of political leaders (Ogundiya, 2010).

Traditional systems of accountability based on public law values has also struggled to keep pace. The discipline of public law has grown over the past three or four decades to encompass a wide range of accountability mechanisms and remedies, but these are of only limited application to NGOs. The common law provides a robust means of specifying and enforcing service delivery by third parties. But the establishment, monitoring and enforcement of common law obligations is costly and resource intensive, and requires skill and persistence. Inadequate attention to these factors reduces the effectiveness of the common law as a means of ensuring accountability and transparency. The essential elements of the public law framework include both general and

sector-specific regulatory and accountability statutes, and a range of administrative and ethical requirements and guidelines administered by central agencies such as the cabinet office, the treasury, and the State Service Commission.

5. Concluding Remarks

Generally, a profile of the Nigerian political economy, past and present, is a testimony of a state in search of good, efficient and effective governance. Nigeria citizens like their counterpart in many countries of the world are demanding more integrity, transparency and accountability in the conduct of public affairs. Government and processes of governance in Nigeria most concretely respond by designing and strengthening institutional system and structures for safeguarding public sector integrity, increase access to information to foster transparency and accountability, and enhance the work of oversight bodies. Also, evaluating the effectiveness of accountability and transparency initiatives is a critical step to validating the ongoing trends to multiply and strengthen donor efforts to alleviate the resource curse in resource-rich countries. The previous section highlighted that there are few rigorous attempts to show how greater accountability and transparency may lead to improved governance outcomes. Yet it is far more difficult to demonstrate the effectiveness of such impacts because corruption has generated unimaginable level of poverty in Nigeria. This has further destroyed good governance.

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