

# Dwindling Public Accountability in the Nigerian Public Sector: X-Raying the Impairments and Assessing Imperative Measures

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**Abstract:** *In the last two decades, issues of accountability and performance have been key in discussions of public sector management. The pivotal nature of Accountability is in line with the general drive for effective performance in the public sector, as every official needs to educate the public on their performance level as regards their responsibilities in the best ways possible and using the resources available to them in effective and efficient manner. It is based on the above backdrops that this article carried out a fundamental review of extant literature in conformity with conceptual basis, as regards the subject, with the view to establish what has been reported. The review was based on the supposition that unless good governance is in place with careful observation of public accountability, effective and efficient public sector performance would not be achieved. After the review, the study observed a dropping accountability level in the Nigerian public service and concluded that there is need to encourage some factors like whistleblowing and social audit, in order to return public accountability to an increasing form.*

**Keywords:** *Public Service, Accountability, Public Management, Performance, Efficiency, Effectiveness*

## Introduction

There have been recent discussions on the issue of performances of public sector organisations and their roles in the nation's accountability assessment. While researches on the ways to grow the nation's economy have dominated discuss, the specific prominence has concentrated on the accountability of the public sector mostly in the last two decades (Hookana, 2011). In the drive for better performance of public sector especially those in the developing countries, the need to adopt efficiency and effectiveness as fundamental terms in the assessment and measurement of organisation's performance are on the clear sight (Mouzaz, 2006). Therefore, the rising demand for quality public services from the Nigerian public sector is towards meeting the needs and expectations citizenry; public sector that is more accountable for all its decisions and actions, a public sector that is able to manage resources with all sense of prudence. Therefore, accountability and performance of public officials and institutions are the fundamental issues in modern governance. Thovoethin, (2003), since the nation's independence in 1960, accountability in the public space has been highly absurd. He stressed that more emphasis placed on the subject, has rather provoked a more worrisome situations. This indicates that more awareness about the issue has been created which however needed strong will to instill better accountability in the public sector. Also, it shows that public accountability which is based on performance and responsibility evaluation has not been very good since the nation's independence. This level of accountability among public officials in the management of public affairs in Nigeria has consistently dropped especially under the present democratic dispensation. Given the above backdrops, it is natural that some germane questions are often raised; what is/are the cause(s) of the lack of accountability among public officials in Nigeria? What are the roles of Accountants in the Public sector? Do Accountants in the Public sector adhere to their professional code of ethics? What can be done to enhance accountability and performance among public officials? This research seeks to answer the above questions.

Just like stewardship, Accountability involves two major parties which are; steward (public servant) that is the party to whom the stewardship or accountability is given and who is obliged to present an account of its execution and the principal (government/citizens) that is the party entrusting the responsibility to the steward and to whom the account is presented. There is also the third party in this relationship, that is, the codes on the basis of which the stewardship is struck and by which it is maintained and adjudicated. Codes may be explicit or more often implicit. There interface can further be appreciated examining the how the stewardship relationship is struck and maintain.

Having established the relationship between the principal and steward, the steward executes his responsibility or responsibilities whether these may be the guardianship of the assets, the use of such assets for mutual gain or the performance of the specified duties. At the end of a stipulated period, the steward is obliged to render an account of conduct in effecting the responsibilities. The account is being presented and examined in accordance with the codes by which the stewardship was struck. These follows the adjudication, that is the judgment by the principal of the extent to which the steward has properly discharged his responsibility and on the basis of which the relationship is confirmed, modified or terminated. The cycle of stages will follow for each stewardship relation struck in turn by a steward with sub-steward.

Accountability and transparency are essential tools for the efficiency of public sector organizations. Some of the measures that could be used to achieve enforcing bureaucratic accountability can be internal or external strategies.

Internally, it connotes those measures that the government uses to ensure that work within public sector organization confirms to organizational goals. These include code of conduct, public or civil service rules and regulations, remuneration and organizational reviews as well as system performance appraisal (Dibie, 2014). Externally, it includes independent and periodic auditing and investigation, ministerial control, as well as powers of the legislature.

### **Review of Literature**

The concept of accountability is so crucial to development even at the group level and in the life of any nation to the extent that without it, society would perpetually remain underdeveloped. According to the public administration dictionary, accountability is a condition in which individuals who exercise power are constrained by external means and by internal norms (Chandler and Plano, 1988). The constraints engendered by these external means and internal norms could be seen as a watchdog and protective device, which helps to guide and modify the behaviour of those saddled with the responsibilities to manage governmental agencies for the good of the people in a society. Many believed that it is the right of citizens to demand and know the activities of their elected public officers and the elected public officers ought to voluntarily give account of their stewardship to the public (Akinbuli, S., A., 2013)

On his part, Odugbemi (2008) sees accountability as the ability of citizens, civil society and the private sector to scrutinize public institutions and governments to hold them accountable. The above implies that where the opportunity to scrutinize the activities of public institutions – agencies and government is not available to the people, transparency or openness is more likely to be affected negatively and the citizens are bound to suffer from the inactions of such agencies of government. Therefore accountability and transparency on the part of public officials could be seen as catalyst for the realization of enhanced performance of governmental agencies for development in a society. Yang (2005), in order to improve citizens' trust in government, one has to improve government's trust in citizens. He argues further that trust is not a piece of knowledge that can be imparted, but it has something to do with habit, mind set and rooted beliefs.

The foregoing implies that government agencies are more likely to achieve their goals of enhanced performance for the improvement in the living standard of the people where accountability and transparency on the part of public officials, and trust about government agencies and their policies on the part of the people are the norms. Also, where the perception of citizens is favourably disposed towards a positive mind set and rooted beliefs about government and its actions; development is more likely to be the outcome. Therefore, it could be concluded that there is a relationship between accountability, transparency, trust and enhanced performance of governmental agencies for development in a society or nation.

On his part, Ireogbu (1996) sees development as a progressive realization of the fullest possible and balanced flourishing of both human and natural resources, the latter in view of the former. Oghator and Okoobo (2000) argue that development does not just involve increase in per-capita income or economic growth, but also includes sustainable improvements in the living standard of the people, which is ensured through the provision of gainful employment, coupled with the availability of social and economic infrastructures.

According to Ahmed (2007), development is a concept, which explains the general upliftment in the material, social and psychological conditions of a given human society. The above means that for development or improvement in the living standard of the people in a society to materialize, there is the need for good governance particularly in the area of proper management of resources for the benefit of all.

Cooper (2009) described Accountability as a key aspect in analyzing economic growth and development especially under democratic governance. It indicates the behaviour of policy making actors, whether in form of responsibility of those charged with policy making and the behaviour of the citizens amongst whom there are those seeking to influence policies from the larger society. Meanwhile, Longman Dictionary (1997) simply equated accountability with liability, it describes that accountability is the requirement or expectation for an individual to give explanation for his actions or even inactions in some cases. Accountability is required both in private and public sectors, though; this work is only reviewing public aspect of it which may be referred to as bureaucratic accountability.

Public accountability is the understanding that all public officers do not only hold their positions but also everything associated with those positions base on trusts of the citizens, who are their ultimate masters. On the other hand, Lewis & Gilman (2005) sees public accountability as the way of ensuring that public administrators make decisions that are in the best interest of the entire public. Those who are expected to render service must account to the people for their successes and failures: and those who are entrusted with the custody and disbursement of public funds must render good account to the people for their use (Akpan, 1995). Therefore, accountability is fundamentally linked to stewardship.

Following the above suppositions, public administrators who are entrusted with public resources must be able to account for their stewardship at all time. Absence of this would only become a drag on the effectiveness of the public service delivery and by extension

a drag on the economic growth. It is based on this theory that the Freedom of Information Act was signed into law under the administration of President Goodluck Jonathan in year 2011. This legislation implies provision of an avenue for the public to gain access to information previously withheld (Dibie, 2014).

On the other hand, the term 'management' connotes the need for everyone in an organization to handle his or her affairs in the best way possible so as to achieve the desired result (Igbokwe-Ibeto & Aremo, 2013). Oguoun (1995) explained the term in two forms; as a noun and as a process. As a noun, Management can be seen as a process, management refers to the key personnel within a system who occupy leadership positions. As a process, management refers to the art of coordinating people to work in a way that aligns with attainment of organisational objectives According to Ejiofor (1991), management is the art of working particularly through people, for the achievement of the broad goals of an organisation

The above definition suggests that a manager must find the people and materials in order to achieve the objectives of an organization (be it public or private). The manager must design the strategies; allocate different people to different jobs in accordance with their capacities. He will also provide the needed co-ordination and motivation. Based on this, Igbokwe, Agbodike and Anazodo, (2015) maintained that the activities of any organisation are instigated and shaped by the persons in that organisation. The assets and equipment of an organization are unproductive on their own, except for human effort and directions are brought in. Human beings make or order equipment; they decide where and how to use the computers; they either modernize or choose not to modernize the technology that are in use; they secure the required capital needed and also choose the accounting techniques to adopt. All aspects of an organisation's activities are functions of the competence, motivations, and the overall effectiveness of the human organization present. Out of all the tasks of management, managing the human component forms the central and most important task, because all else are functions of how well it is done. However, these should be done through supervision by form of helping, guiding, advising and inspecting, so as to ensure that designed standards are maintained, and that jobs are carried out as planned. Therefore, by the managerial tool of planning, organising, directing and controlling, management uses human, material and financial resources to attain organisational objectives.

Oguonu (1995) therefore defined that management is Accountable if it has a system of management in which results of expenditure, and by extension, of policy making decisions, are clearly stated, evaluated, explained and justified. Following this definition, for public sector to attain management accountability, public administrators must be willing to apply themselves in their different working situations; hence, Ejiofor (1991) described a corrupt public servant as the "worst enemy of the public". He went further to theorize in his "theory 80" that the average Nigerian is corrupt, dishonest, nepotic, tribalistic and lazy, and is all time seeking for opportunities to cheat his employer. The Nigerian society does not reward hard work, diligence, objectivity, selflessness, patience and incentives. The emphasis is in short-cuts, hot cash, me first, now-now-now and quick-quick. As a result, the environment in Nigeria is not conducive for effective and efficient running of organisations which is a precondition for genuine national development.

Also, Akhakpe, (2014) gave a brilliant graphic picture of Nigerian public servants' disregard to bureaucratic accountability as thus: *"They (public servants) do not believe they are serving anybody else but themselves and exploit their position for personal gain. They generally arrive work later and leave early. They take extra lunch recesses. They steal public property. They accept bribe for performance of duties that are contractually part of their responsibilities. When the work, they work slowly, they stymie the public by losing their files through excessive review of the issue at hand, or by simply pretending that they have not heard of the matter before. For all of these, they acknowledge no wrong doing for they do not believe that what they are doing is wrong"*

An analysis of the above submission suggested absence of accountability in the public sector management, confirming the view of Ejiofor (1991) who held that the major issue of effectiveness and efficiency of government sector management is inability the individuals to exert themselves in its various work situations because of many reasons which include the problem of integrity of many public sector administrators. Ejiofor (1991) further expressed that integrity is the aspect of one's character rooted in his conviction stops him from taking undue advantage of his position or strength to gain at the expense of his organisation, his customers, and even subordinates. He concludes that the success of an organisation therefore depends on the integrity of its key managers. It is based on this logic that one can reason that questionable integrity of some public sector administrators affects performance of an organisation's management. Again, Oloko (1991) studied the relationship between staff motivation and attitude to work, using a population of 405 factory workers. He found that Nigerian workers do not think that their career advancement have anything to do with how hard they work. 49% out of the 405 respondents believe that people are promoted based on their closeness to their bosses, 23% of the respondents believe that promotion is based exclusively on skill and effort while 22% held that it is mostly skill and effort. On the side of the managers, 77% believe that fate alone determines success, while 23% attribute success to effort. The result of this study reveals the demoralizing situation of motivation and attitude to work of Nigerian workers as workers; perceive favouritism; rather than effort and hard work as the path to promotion. These ugly situations remain so as the administrators are not accountable to the citizens.

In consideration of the above issue, Skinner (2009) advised that offering rewards in exchange for hard work is very vital to the perceptions of employees. By rewards, employees are able to also shape their perceptions on their approach to service delivery. This is in line with the conclusion of Skinner (2009) that actions that are rewarded have a high tendency to be repeated. Such actions are also capable of being reinforced and employees tend to exhibit such desirable behaviours more often.

For accountability, public sector management in Nigeria needs to also use reward techniques to achieve service delivery achieve maximum potential. The situation is currently reversed

### **Challenges facing Accountability in the Nigerian Public Sector**

The challenges hindering accountability in the Nigerian public sector are quite many and complex. This is viewed in the form of variables affecting the achievements or drawbacks of accountability in the public sector. These variables include discriminating treatment by supervisors, Poor conditions of service, absence of promotion, inadequate incentives and Poor supervision

Also, lack of integrity is another central success factor of any organization which is the major problem hindering public accountability in the Nigerian public sector.

Another issue that hampers accountability in the public sector is the nature of the civil service which is designed in such a way that it is a methodical set and a sequence of jobs. According to Armstrong (2010), stressed that civil service job has no particular implication in itself, but that it gets significance from its place in an organisation. This implies that accomplishing an objective is beyond the reach of an individual worker because no goal can be attained without having to go through the sequence of stages designed for it. Thus, an individual cannot easily be held accountable for achieving the collective goals of various departments within the public service.

Therefore, it should be noted that the structure makes it difficult to know whether public servants or contractors as the case may be, would be held accountable for issues of non-performance.

Again, poor accountability in the public service is caused by the public servant himself. Some of them see the service as a part-time venture. They therefore concentrate more solidly on their private individual ventures. The general notion is that government's problems are no body's problems. Ocho (1994) noted that: The typical Nigerian teacher, Doctor, Engineer, Postal Clerk and others can be relied upon to be 'lousy', nonchalant and lackadaisical in his organisational duties. On the other hand, when self-employed, he can be responsible, industrious, highly motivated and untiring.

Ocho (1994) also observed that it is the need for economic security that compels the Nigerian worker to be more responsible and diligent when self-employed. This is opposed to organisational rewards which may always come to him whether he works hard or not. Ocho further described the Nigerian attitude to work as influenced by cultural values and perspectives regarding work and the impact of the external environment on the organisational maintenance, inputs of motivation and morale.

Also, in the public service setting, standards are not clearly defined or stated at various levels. To determine how accountable a worker is, the set standard must be measured against actual performance.

Quintessentially, records of government activities must be opened to the people unless it is something that has to do with the security of the state (Bovens, 2007). Following the definition of public accountability, it is obvious that the public entities that utilize public resources have an obligation to account for the way these resources are allocated, used and the results these spending have achieved. In other words, 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 public actually benefit from public finance. 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. Public accountability, offers figure of trustworthy, dutifulness, justice, clarity, attempt for improving and ethical qualification of public officials. Public accountability ensures that the society gets value for its money and that public resources are not diverted to private use (Ejere, 2012).

Promotion is not necessarily based on job output, but rather on the number of years' in service and on favouritism. There is no room for initiation or innovations. More attention is usually given to lay down rules and procedures.

It can therefore be seen that the Nigerian public servants can hardly perform. They therefore cannot account for their jobs. The system itself makes it difficult to hold any individual responsible for poor performance. This has resulted in public servants taking it for granted that accountability is not highly desirable in their jobs. This poor accountability attitude, breeds a lot of social ills, which in one way or the other results in waste of public resources -a dangerous trend that should be effectively checked.

### **Improving Public Accountability in Nigeria**

The Nigerian public sector is experiencing inefficiencies in performing its roles for a number of reasons. Firstly, the administrative measures which would have been effective for enhancing public accountability are instead ridden with corrupt practices which prevent exposure of misconducts and bringing culprits to account (Ijeoma, 2013). Post independent Nigeria has been grappling with the problem of unaccountable and non-transparent leadership as a result of corruption. The incursion of the military into Nigerian public administration causes lack of accountability in governance. The military took over the control of government in 1966 citing the corruption of public officials as the main reason, yet the political system became worse afterwards. Each military regime proved to be more corrupt than the previous ones thus leading to the proliferation of corruption. Each military government was known for its abuse of power, lack of transparency and accountability. Since the governments were being controlled by the military, there was no system of checks and balances. This system as noted by Owolabi (2007) created a culture of corruption in government where public officials did not need to be accountable for their actions and the citizens could not demand accountability.



The absence of accountability culture and strong government agencies to enforce laws and rules has significant influence on public sector performance (Omotoye, 2011). This creates an opportunity for public officials to embezzle funds without fear of repercussion or punishment. Nigeria is degenerating into a society without a discernible legalistic framework for law enforcement agencies or judicial system. In Nigeria, anyone that is favoured in political patronage can basically get away with most crimes, and some of these crimes involve money laundering, uncontrollable theft of government money and other illegal crimes. For instance, the Nigerian Police Force was ranked the nation's most corrupt public institution. In 2006, the Inspector General of the Police was convicted on eight charges of theft involving more than \$100 million of public money while in office. When he was convicted, he spent only six months in prison (Okekeocha, 2013; Omotoye, 2011). This example creates a lack of public trust in the government and its enforcement agencies. When the people set up to persecute criminals are criminals themselves, could there be any possible hope for the country? In Nigeria, the civil service employees view public service as an opportunity for self enrichment hence incompetence and inefficiency among the public servants have been given as one of the causes of corruption. Pervasive and chronic poverty, extremely high levels of material deprivation; severe deprivation and severe inequalities in the distribution of resources have been advanced as major determinants of corruption in Nigeria (Osoba, 2000; Arowolo, 2004). There seems to be inefficiency in public spending in Nigeria either in the form of misallocation, mismanagement, or embezzlement. From year to year, trillions of Naira is budgeted for expenditures by Nigerian governments. In the face of these huge budgets and expenditures, there are still problems of unemployment, infrastructural decay, collapse of social infrastructure and poor services delivery by sectors/institutions like education and health, among others. The result of this is low output of the economy and poor quality service delivery (Ademu, 2012). It shows therefore that corruption is the major bane of public accountability and performance in Nigeria. Although corruption is an issue under impediments to public accountability and performance, it deserves a separate treatment in the case of Nigeria. As a result of this, the next section of the article dealt with corruption in Nigeria and its effect on public accountability and performance.

Kleptocratic rule characterized by corrupt practices of different shades in Nigeria, Some of Babangida corrupt practices include: Misappropriation of \$2 billion Gulf war windfall in 1991 30% of oil revenue diverted to frivolous uses throughout the time. Huge extra-budgetary spending: 1989 ₦ 15.3b, 1990 ₦ 23.4b, 1991 ₦ 35b, 1992 ₦ 44.2b, 1993 (by August) ₦ 59billion. \$200 million siphoned from the Aluminium Smelter project. ₦400million wasted on Better life project, Colossal Corruption at the NNPC, e.g. \$101 million for the purchase of strategic Storage facilitation (Lawal and Ariyo, 2006). Although the Abacha regime claimed to have instituted machinery for prudence in governance, particularly with the setting up of the Petroleum Special Tax Fund (PTF) headed by Rtd. General Muhammadu Buhari which had recorded some successes in the area of infrastructure development, the regime was not immune from the syndrome of corruption. Abacha's administration was notorious for tampering with and looting the public treasury. He and members of his family became some of the richest people in the world. He served himself and allowed his lieutenants to serve themselves as well. The death of General Abacha in 1998, revealed how deep the man and his associates have gone into the ocean of corrupt activities. The Abacha's loot became top on the list of grand corruption in the history of Nigeria. After his death, Chief Anthony Emeka Ani, his finance Minister refunded the sum of \$45 million allegedly given to him by his master. Under the Abacha administration several public utilities collapsed. The four refineries stopped production of petroleum products, thereby creating a severe domestic shortage which led to Nigerian importing fuel on a massive scale (Ali, 2013). Although it was glaring that Abacha's regime was corrupt, the extent of it became manifest only after Abacha's demise.

Sooner, these expectations and hopes of Nigerians were turned into oblivion because of the seemingly unsatisfactory performances of civilian rulers' right from the time of Chief Olusegun Obasanjo up to the present administration of President Muhammadu Buhari, corruption has greatly destroyed the society, so much that no aspect can be exonerated from the ugly effects. It is present in all sectors of our society, mostly in the government institutions, the Executive Arm, the Legislative Arm (both the Senate and the House of Representative), Local Governments, the Judiciary and uniformed establishments etc. All the three arms of government and other state institutions are involved in the corruption. For instance, in the National Assembly, corruption makes serious setback in the Fourth Republic. Chief Evans Enwerem, Chuba Okadigbo and Adolphos Nwabara were all impeached on grounds of corruption (Ogundiya, 2012). Senator Chimaroke Nnamani also faced 124 count charges of fraud, conspiracy, concealment and money laundering amounting to about 5.4 billion naira as reported by vanguard Newspaper on Saturday 24th, 2008. In addition, Madam Patricia Olubunmi Etteh, the first female speaker of the House of Representatives was forced to resign following an allegation of misappropriation of public funds in multiple contracts of 628 million Naira (US\$5 million) for the renovation of her official residence and purchase of 12 official cars. Senator Iyabo Obasanjo Bello, was involved in a contract scandal amounting to N3.5 billion involving her and an Australian firm. She was also involved in another financial scandal of mismanagement of funds in the Ministry of Health. It was this scandal that led to the resignation of Mrs. Adenike Grainge and her Deputy, Architect Gabriel Aduku (Mohammed, 2013). Similarly, the former Vice President, Alhaji Atiku Abubakar was guilty of corrupt enrichment, having said to have diverted the sum of US \$145 million Petroleum Technology Development Fund (Mohammed, 2013; Ogundiya, 2012). Due to the level of corruption, Nigeria was ranked the most corrupt country in the world by Transparency International in 1999, the very year President Obasanjo was elected to office.

Measures for effective Public Accountability and Performance in Nigeria as a way to effectively and efficiently cope with the changing citizens' desires and needs, governments around the world are increasingly searching for the best mechanisms to improve the extent to which public office holders can be held accountable and responsible (Ijeoma & Sambumbu, 2013). In the absence of

comprehensive public accountability frameworks, achieving effective public accountability still remains increasingly a challenge. In an attempt to improve the accountability of government and its executive institutions, governments are looking towards mechanisms to secure the accountability of government and public officials (Heerden & Steyn, 2012). Measures to secure accountability serve to embed and secure whatever it is that people are accountable for: “they are instruments for calling people to account, for judging the adequacy of the accounts rendered, and for bringing sanctions to bear for failures to produce an adequate account” (Goodin, 2003). Agara & Olanmoye (2009) note that accountability and control measures were engineered in the public service when it was observed that workers popularly called public servants require some levels of restraints in the execution of their official duties and delivery of services to the public. Accountability is thus a means to an end. No wonder, Premchand (1999) noted that: the capacity to achieve full accountability has been and continues to be inadequate, partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectations attached to accountability. He further argues that if accountability is to be achieved in full, including its constructive aspects, then it must be designed with care. 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 economic management to reduce the incidence of institutional recidivism. The future of accountability consists in covering the macro aspects of economic and financial sustainability, as well as the micro aspects of service delivery. It should envisage a three-tier structure of accountability: that of official (both political and regular civil employees),

The emphasis in this article has been on measures for enforcing the accountability and performance through increases transparency, openness and citizen participation. As a result of the qualitative nature of this study, similar analysis of public accountability and performance in Nigerian public service from empirical perspective need to be carried out. Further research on the influence of leadership/leadership styles on accountability and performance is equally of great importance.

### Accountability as Information Availability

In the management of public finance, Accountability is a sensitive aspect of the activities of government at different levels. In Nigeria for instance, lack of accountability and transparency in public finance has inhibited the growth and development in all sectors of the nation’s economy. The country is not by any way close to where it ought to be as a nation, since the citizens continually experience social ills like poverty, income inequality, unemployment and underemployment and deplorable infrastructure. It is a fundamental thinking in Nigeria that accountability and transparency are treated as aberration especially by those occupying positions of responsibility in the government sector.

This idea is inventive, timely and a positive contribution to accountability and transparency in Nigeria. The initiative is particularly instructive especially with the fact that the country just came out of a recession. An assessment of availability of information to indicate accountability was carried out by the Institute of Chartered Accountants of Nigeria Accountability Index Steering Committee together with the Consultant appointed by the International Federation of Accountants. The Federal and State Governments were ranked according to their level of performance on the basis of available information covering budget reliability; transparency of public finances; management of assets and liabilities; policy-based fiscal strategy and budgeting; predictability and control in budget execution; accounting and reporting; external audit and scrutiny.

### Public Financial Performance Assessment Country Entity Ranking and Information Availability

S/N	Government/State	Index (%) Score	Information not Accepted
1	Federal Government of Nigeria	52.6	35
2	Jigawa	60.4	24
3	Kaduna	67.5	26
4	Kebbi	39.0	48
5	Abia	38.3	50
6	Ekiti	35.1	55
7	Bauchi	29.2	60
8	Enugu	29.2	60
9	Lagos	29.2	71
10	Benue	28.6	73
11	Taraba	28.6	68

12	Kano	27.9	76
13	Kogi	27.9	65
14	Ondo	27.9	68
15	Bayelsa	26.0	77
16	Anambra	20.8	71
17	Cross River	20.8	81
18	Niger	20.8	65
19	Osun	20.8	81
20	Sokoto	20.8	79
21	Akwa Ibom	20.1	84
22	Borno	19.5	79
23	Yobe	19.5	79
24	Ebony	18.8	85
25	Katsina	18.2	89
26	Delta	17.5	89
27	Gumbe	17.5	79
28	Nasarawa	16.2	94
29	Imo	15.6	82
30	Adamawa	14.3	98
31	Edo	14.3	95
32	Oyo	14.3	90
33	Rivers	14.3	98
34	Ogun	22.1	76
35	Zamfara	24.7	55
36	Plateau	24.7	71
37	Kwara	24.7	74

*Source: ICAN Inaugural Accountability Index Assessment Report, May, 2019*

### Conclusion

This study was carried out to x-ray accountability in the Nigerian public sector, by way of reviewing literature. The nexus between accountability and public sector management, as well as the way in which accountability can be used to improve public sector management in Nigeria. The study agreed with the supposition that there is no opposition to the fact that effective and efficient public servants, who are accountable for their stewardship are needed in order to achieve the objectives of any country because it is usually the public that hurts from a bad public service. Normally, citizens put their hope on the public servants for both protection and also on provision of essential services for their livelihood. According to Nwosu Oguonu (1995), the public service is the central core of public Accountability in Nigeria. Since it was needful to consider the involvement of public servants in the social, political and economic areas of the country, it should therefore also be reasonable to appreciate the needed urgency in ensuring that the service is accountable for its actions. If the service is not overhauled and have the wrong hands removed, then Nigerian leaders will continue to experience deep frustrations in the often questionable desire to move the nation to greater height.

Also, the use of whistleblowing in enforcing accountability in public sector management is not bad but needs to be well improved for better transparency, because when public officials are aware that their actions or inactions are not hidden from the public, they will act in right directions. This approach to checking unethical behaviour in public sector organizations is often referred to as whistle blowing (Rosembloom, Karvchuk & Clerkin, 2015). This implies that government officials have the obligation in the present century to be honest because of public trust and private virtues so that public dishonesty. Also, social audit is an important strategy that can be used to ensure public accountability in the public service of developing countries like Nigeria. Social audit involves identifying, evaluate, measure, monitor and report the effects of organizations on their stakeholder's wealth (Dibie, 2014).

A social audit is an important tool for the measurement of achievement under affirmative social responsibility. The action and programmes of public officials need to be audited periodically to ascertain whether all of its aspects are working in the right direction. It is based on the above conclusion that the work recommends further empirical study in order to truly determine the direction of relationship between Accountability and the economic growth in Nigeria.

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