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TRANSPARENCY AND ACCOUNTABILITY: A CORNERSTONE FOR GOOD GOVERNANCE IN NIGERIA

FARIDA AISHA KERA, LL.B, LL.M, Phd (ABU), BL

DEAN, FACULTY OF LAW, GOMBE STATE UNIVERSITY

kerafarida69@gmail.com

ABSTRACT

This paper critically examined the role of transparency and accountability as foundational elements for achieving good governance in Nigeria. It contextualized good governance as a process that entails participatory decision-making, rule of law, responsiveness, inclusiveness, effectiveness, efficiency, and consensus orientation. Drawing on national and international perspectives, the paper explored how corruption, leadership deficiencies, and weak legal frameworks have hindered the realization of good governance in Nigeria. The research further analyzed the significance of transparency and accountability mechanisms, such as the Fiscal Responsibility Act, the Freedom of Information Act, and the activities of anti-corruption agencies such as the EFCC and ICPC, in fostering responsible public administration and citizen trust. Despite the presence of relevant legal and institutional frameworks, the study found that implementation gaps, political discretion, and lack of access to vital information continued to undermine their efficacy. The paper concluded that unless transparency and accountability are internalized as values, and the legal framework for governance is restructured to impose binding obligations on leaders, the prospects for sustainable development and democratic consolidation in Nigeria will remain elusive. It recommended systemic reforms, inclusive governance, and stronger civil society engagement as critical steps towards institutionalizing accountability and transparency in the country's political economy.

KEYWORDS: *Transparency, Accountability, Good Governance, Anti-corruption, Public Administration, Sustainable Development, Democratic Consolidation*

1. Introduction

The quest for good governance has become a dominant theme in contemporary discourse on democratic development, particularly in the Global South where institutional fragility, endemic corruption, and democratic deficits remain pervasive. In the case of Nigeria—Africa's most populous country and one of its largest economies—good governance is not merely an ideal but a pressing necessity. The continued absence of effective governance structures has translated into deep-seated poverty, insecurity, social discontent, and economic inequality. These governance failures are often traced to the lack of transparency and accountability, which together form the bedrock of democratic legitimacy and sustainable development.

According to the United Nations Development Programme (UNDP), governance encompasses the mechanisms, processes, and institutions through which citizens and groups articulate their interests, exercise their rights, meet their obligations, and mediate their differences.[346] Good governance, within this context, is defined by the principles of participation, inclusion, rule of law, transparency, accountability, responsiveness, and effectiveness.[347] These principles are not abstract ideals but actionable standards that determine whether a society's institutions function for the benefit of all or are manipulated for elite interests.

In Nigeria, the persistent erosion of public confidence in state institutions is largely attributable to the failure to entrench accountability and openness in the exercise of public power. This is evidenced by successive governance assessments, including Nigeria's continued poor performance in the Transparency International Corruption Perceptions Index, where it ranked 145th out of 180 countries in 2024.[348] Similarly, the Mo Ibrahim Index of African Governance highlights a sustained decline in Nigeria's governance performance, particularly in the areas of public accountability and anti-corruption.[349] Despite the adoption of key legislative frameworks such as the Fiscal Responsibility Act 2007, Freedom of Information Act 2011, and the

[346] UNDP, *Responsive and Accountable Institutions for Sustainable Development* (UNDP Governance Report, 2024) https://www.undp.org/eurasia/our-focus/governance accessed 4 July 2025

[347] UNDP, *Governance for Sustainable Human Development: A UNDP Policy Paper* (1997) https://www.undp.org/publications/governance-sustainable-human-development accessed 4 July 2025

[348] Transparency International, *Corruption Perceptions Index 2024* (TI, 2025) https://www.transparency.org/en/cpi/2024/index/nzl accessed 4 July 2025

[349] Mo Ibrahim Foundation, *2024 Ibrahim Index of African Governance (IIAG) Summary Report* (Mo Ibrahim Foundation, 2025) https://iiag.online accessed 4 July 2025

establishment of anti-graft institutions such as the Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices Commission (ICPC), the country continues to grapple with opaque budgetary processes, selective prosecution, weak enforcement, and politicization of oversight bodies.

These challenges raise important questions regarding the efficacy of existing governance frameworks in promoting transparency and accountability. This paper critically examines these issues within the context of Nigeria's evolving democratic landscape, with particular attention to the role of legal and institutional reforms, civic participation, and leadership accountability. It argues that the sustainability of Nigeria's democratic project is contingent upon transforming transparency and accountability from policy slogans into enforceable norms embedded within the structure of governance itself.

The objectives of this study are threefold: first, to explore the conceptual link between transparency, accountability, and good governance; second, to assess the effectiveness of Nigeria's legal and institutional architecture for promoting these principles using current data; and third, to propose reform-oriented strategies to institutionalize a culture of openness, answerability, and public trust in government.

2. Literature Review and Theoretical Framework

Transparency and accountability are two interrelated governance values that have become fundamental benchmarks for evaluating institutional integrity, democratic legitimacy, and public trust. While frequently used in policy discourse, these concepts derive their normative and functional relevance from distinct legal, political, and ethical traditions.

Transparency generally refers to the accessibility, clarity, and reliability of information provided by public institutions to enable citizens to understand and scrutinize government actions.[350] It entails open decision-making processes, budget disclosures, proactive publication of official records, and institutional openness to public scrutiny.[351]

Accountability, on the other hand, is the institutional obligation of government actors to justify their decisions and be subjected to sanctions or corrective mechanisms when misconduct

[350] Anwar Shah (ed), *Performance Accountability and Combating Corruption* (World Bank 2007) 40–42
[351] Organisation for Economic Co-operation and Development (OECD), *Government at a Glance 2023* (OECD 2023) https://www.oecd.org/gov/govataglance.htm accessed 4 July 2025

occurs.[352] It operates on two axes: horizontal accountability (inter-institutional checks, e.g., between the executive and judiciary) and vertical accountability (citizen oversight through elections, media, and civil society).[353]

Together, transparency and accountability provide the normative infrastructure for curbing corruption, promoting participatory governance, and fostering institutional performance. Their conceptual underpinnings are best understood through key theoretical models.

2.1. Principal–Agent Theory

Rooted in institutional economics and political science, Principal–Agent Theory conceptualizes governance as a relationship in which citizens (principals) delegate authority to elected or appointed officials (agents) to act on their behalf.[354] Given the asymmetry of information and the potential for self-interest, mechanisms of accountability and transparency are necessary to monitor and constrain agent behavior.[355] In Nigeria's context, the inability of citizens to access information or hold officeholders accountable has led to widespread principal-agent failure manifesting in unresponsiveness, corruption, and public distrust.

2.2. Social Contract Theory

As advanced by political philosophers such as Locke and Rousseau, Social Contract Theory situates governance in a normative agreement where the authority of the state is justified by its obligation to serve the common good.[356] When government officials breach this social pact by acting in secrecy or abusing power, the legitimacy of their rule is called into question. Nigeria's recurrent governance crises—including electoral fraud, opacity in public finance, and rights violations—reflect a breakdown in the foundational contract between the state and its citizens.

2.3. Democratic Governance Theory

[352] Mark Bovens, *The Quest for Responsibility: Accountability and Citizenship in Complex Organisations* (Cambridge University Press 1998) 25–29
[353] Guillermo O'Donnell, 'Horizontal Accountability in New Democracies' (1998) 9(3) *Journal of Democracy* 112–126
[354] Robert Klitgaard, *Controlling Corruption* (University of California Press 1988) 65–67
[355] Arvind Subramanian, *Institutional Reforms in Governance: Principal-Agent Challenges* (IMF Working Paper 2022) https://www.imf.org/en/Publications/WP accessed 4 July 2025
[356] John Locke, *Two Treatises of Government* (Peter Laslett ed, Cambridge University Press 1988) 265–288

Democratic governance emphasizes inclusive decision-making, rule of law, and responsiveness. It conceptualizes accountability not merely as legal compliance but as responsiveness to citizen needs and alignment with democratic values.[357] Transparency, in this framework, is not only about information availability but about ensuring that institutions are participatory, answerable, and accessible to diverse stakeholders. This theory underlines the need for institutional mechanisms—such as freedom of information laws, anti-corruption commissions, and citizen budget platforms—to operationalize democratic values in governance processes.[358]

Thus, looking at these conceptual and theoretical lenses, we can argue that transparency and accountability are not abstract ideals but as measurable, enforceable, and indispensable elements of democratic consolidation and effective governance in Nigeria.

3. Methodology of the Research

This paper adopts a doctrinal legal research methodology to critically examine the role of transparency and accountability in achieving good governance in Nigeria. Doctrinal research, also known as 'library-based' or 'black-letter' research, involves a systematic analysis of legal principles, statutes, case law, and scholarly literature to provide a comprehensive understanding of a legal subject. The primary data sources for this research include relevant Nigerian statutes such as the Fiscal Responsibility Act and the Freedom of Information Act, alongside international conventions and legal instruments pertaining to governance, anti-corruption, and human rights. Secondary sources comprise academic textbooks, journal articles, government reports, policy documents, and commentaries from legal scholars and institutions. The analytical approach involved a critical interpretation and synthesis of these legal and scholarly materials to identify existing legal frameworks, evaluate their effectiveness, uncover implementation gaps, and propose reforms. This method was chosen as it is particularly suited for in-depth analysis of the 'law as it is' and 'law as it ought to be' concerning governance mechanisms in Nigeria. This allows for a robust theoretical and practical examination of transparency and accountability.

4. Legal and Institutional Framework in Nigeria

[357] UNDP, *Democratic Governance and Sustainable Development: Challenges and Opportunities* (UNDP 2024) https://www.undp.org accessed 4 July 2025

[358] Global Integrity, *Africa Integrity Indicators 2024 Report: Nigeria* (Global Integrity 2025) https://www.globalintegrity.org accessed 4 July 2025

Nigeria's governance architecture comprises a mixture of legal instruments and institutional bodies charged with promoting transparency and accountability. While the formal frameworks are well-established, their real-world efficacy has varied significantly.

4.1 Legal Framework for Transparency and Accountability in Nigeria

The statutory framework for promoting transparency and accountability in Nigeria is anchored on several legislative instruments, chief among them being the Fiscal Responsibility Act 2007, the Freedom of Information Act 2011, and the Public Procurement Act 2007. These laws were enacted in response to the growing public demand for institutional openness and democratic control over executive discretion, particularly in light of Nigeria's history of opaque governance, corruption, and financial mismanagement.

4.1.1 Fiscal Responsibility Act 2007

The Fiscal Responsibility Act 2007 (FRA) was promulgated to institutionalize fiscal discipline, enhance macroeconomic stability, and entrench a culture of transparency in public finance management. It imposes a legal obligation on all tiers of government to conduct fiscal operations in a transparent and sustainable manner. Section 48 of the Act explicitly mandates the Federal Government to ensure that its fiscal and financial affairs are conducted transparently, and to guarantee full and timely disclosure of all transactions involving public revenue and expenditure. This obligation includes, but is not limited to, the publication of detailed fiscal information accessible to citizens and oversight bodies.

Furthermore, Section 49 requires that audited accounts of the federal government be published not later than six months after the end of each financial year, thereby enabling retrospective scrutiny of public expenditure. Complementing this, Section 50 obligates the government to prepare and publish quarterly budget execution reports within 30 days of the end of each quarter. These provisions aim to provide real-time and retrospective accountability of budget implementation. However, empirical analysis reveals chronic non-compliance with these mandates.

Thus, for instance, Reports by civil society organisations such as BudgIT and the Centre for Social Justice show that many MDAs either fail to publish timely financial reports or submit

incomplete data, thus undermining the spirit of fiscal transparency that the Act seeks to entrench.[359] Notably, Section 3 of the Act establishes the Fiscal Responsibility Commission, endowed with powers to enforce compliance, conduct investigations, and refer erring public officials to the Attorney-General for prosecution. Despite this enforcement mechanism, the Commission has often been criticised for lacking prosecutorial autonomy and for being underfunded, which limits its effectiveness in compelling compliance, especially among politically influential actors.[360]

4.1.2 Freedom of Information Act 2011

The Freedom of Information Act 2011 (FOIA) marked a significant milestone in Nigeria's democratic trajectory by codifying the right of every citizen to access public records and information. Section 1(1) of the Act provides that any person has a legal right to request, receive, and inspect information or records in the custody of any public institution, without the need to demonstrate a specific legal interest or purpose. This provision effectively lowers the threshold for citizen participation and institutional oversight, and is in line with international best practices on the right to information. In furtherance of this objective, Section 2(3) of the Act mandates all public institutions to proactively publish key information such as organisational structures, personnel listings, budget allocations, expenditure plans, procurement records, and performance reports. The Act thus envisages both passive (on-demand) and active (proactive) transparency regimes.

In terms of procedural safeguards, Sections 4 to 6 prescribe a statutory period of seven days for institutions to respond to information requests, subject to reasonable extension in cases involving voluminous or archived materials. Sections 7 and 10 introduce sanctions for non-compliance: wrongful denial of access attracts a fine of ₦500,000, while wilful destruction or alteration of records may attract criminal penalties, including imprisonment. The judicial enforcement mechanism provided under Sections 20 to 26 allows aggrieved persons to seek redress through the courts, placing the burden of proof on the public institution to justify any denial or exemption claimed. While Nigerian courts have generally upheld liberal standing in FOIA litigation, as seen in *Dada v Sikuade*,[361] enforcement remains inconsistent due to judicial delays and bureaucratic resistance.

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[359] BudgIT, *State of States Report 2024* (BudgIT 2024) https://yourbudgit.com/state-of-states accessed 4 July 2025

[360] Centre for Social Justice, *Annual Compliance Audit of Fiscal Responsibility in Nigeria 2024* (CSJ 2025) https://csj-ng.org accessed 4 July 2025

[361] [2014] 17 NWLR (Pt. 1435) 72

Moreover, many public officials are either unaware of their obligations under the Act or deliberately conceal information under broad and vaguely defined exemptions provided under Sections 11 to 16, especially relating to national security and commercial confidentiality. Despite these challenges, the FOIA remains an essential tool for civil society organisations, investigative journalists, and citizens committed to holding public officials accountable.

4.1.3 Public Procurement Act 2007

The Public Procurement Act 2007 (PPA) was enacted to regulate the process of public contracting, promote transparency, and prevent the abuse of procurement processes—a sector historically riddled with corruption in Nigeria. The Act establishes the Bureau of Public Procurement (BPP) as the central regulatory authority tasked with the oversight and enforcement of procurement standards across federal ministries, departments, and agencies. The BPP is empowered to issue guidelines, monitor procurement processes, and investigate violations. Although the PPA does not explicitly adopt the language of transparency or accountability in every provision, its core objective is aligned with those values. The Act mandates open competitive bidding as the default mode for contract award, requires the public advertisement of procurement opportunities, and insists on the publication of contract awards and performance reports. Furthermore, it provides for administrative and criminal sanctions against procurement officials who violate the principles of transparency, value-for-money, and non-discrimination. In practice, however, the BPP's regulatory reach has been uneven. Reports indicate that procurement records are frequently withheld from public view, and agencies often invoke confidentiality to justify the absence of disclosure. Additionally, the BPP's debarment powers, while theoretically potent, have rarely been exercised due to political interference or institutional inertia. Nevertheless, some progress has been made, particularly through digital procurement platforms and open contracting initiatives, which have increased public access to procurement data in select MDAs.

In sum, these three statutes form a formidable legal triad for promoting institutional transparency and accountability in Nigeria. While their substantive provisions are commendably comprehensive and align with global standards, their enforcement remains weak and inconsistent. The subsequent section will examine how institutional and political dynamics have undermined the effective realisation of these legal obligations, despite their robust textual commitments.

4.2 Institutional Framework for Transparency and Accountability in Nigeria

In Nigeria, the architecture of transparency and accountability is sustained by a constellation of public institutions—constitutional, statutory, and regulatory bodies—each bearing unique mandates to ensure good governance, curtail corruption, and enhance integrity in public and private sectors. These institutions function in a dynamic legal-political environment that often influences their operational effectiveness. The following sub-sections critically examine the roles, legal foundations, and practical challenges of key institutions within Nigeria's anti-corruption and accountability framework.

4.2.1 Economic and Financial Crimes Commission (EFCC)

The EFCC was established under the Economic and Financial Crimes Commission (Establishment) Act 2004 as Nigeria's apex anti-graft agency mandated to combat economic and financial crimes. Section 6 of the Act entrusts the EFCC with the investigation, enforcement, and prosecution of offences related to financial crimes, including money laundering, advance fee fraud, terrorism financing, and public sector corruption.[362]

The EFCC has played a central role in high-profile corruption trials involving public office holders. In *FRN v Joshua Dariye*, the Supreme Court upheld the conviction of a former state governor for the misappropriation of public funds, thereby reinforcing the EFCC's prosecutorial legitimacy.[363] Nonetheless, the Commission's credibility has often been questioned due to selective enforcement and its susceptibility to political manipulation.[364] Despite institutional independence on paper, the EFCC's operational autonomy is frequently curtailed by the executive's dominance in appointing its leadership, as provided under Section 2 of the enabling Act.[365] This paradox reflects the tension between legal design and political reality in Nigeria's accountability regime.

4.2.2 Independent Corrupt Practices and Other Related Offences Commission (ICPC)

The ICPC was created pursuant to the Corrupt Practices and Other Related Offences Act 2000 to prevent and punish corrupt practices, particularly within the public sector. Unlike the EFCC, which

[362] Economic and Financial Crimes Commission (Establishment) Act 2004, s 6
[363] *FRN v Joshua Dariye* (2018) 13 NWLR (Pt 1637) 311
[364] Ayo Obe, 'The Rule of Law and the EFCC in Nigeria's Anti-Corruption Crusade' (2017) 21(2) African Journal of Legal Studies 143
[365] EFCC Act 2004, s 2(3)

has a broader scope encompassing financial and economic crimes, the ICPC's statutory focus is narrower, centering on unethical conduct and abuse of office.[366]

Under Section 6 of the Act, the ICPC is mandated to receive and investigate reports of corruption, prosecute offenders, review corruption-prone systems, and educate the public on anti-corruption ethics. The preventive framework of the ICPC is reflected in its institutionalisation of Anti-Corruption and Transparency Units (ACTUs) within Ministries, Departments and Agencies (MDAs), aimed at fostering internal compliance mechanisms.[367]

In *Ameh Ebute v ICPC*, [368] the appellate court affirmed the Commission's authority to investigate allegations of misconduct even without a formal complaint, thus bolstering its proactive stance. Yet, operational limitations—particularly poor funding, limited prosecutorial success, and institutional overlap with the EFCC—have weakened the ICPC's visibility and deterrent capability.[369]

4.2.3 Code of Conduct Bureau (CCB) and Code of Conduct Tribunal (CCT)

The CCB and CCT derive their mandates from the Fifth Schedule (Part I and II) of the 1999 Constitution (as amended). The CCB enforces the Code of Conduct for Public Officers, which includes asset declaration, avoidance of conflicts of interest, and prohibition of foreign accounts.[370] The CCT, in turn, adjudicates breaches of the Code and may impose sanctions ranging from suspension to disqualification from holding public office.[371]

In *Saraki v Federal Republic of Nigeria*,[372] the Senate President, Dr. Bukola Saraki, was charged before the Code of Conduct Tribunal (CCT) for false asset declaration and maintenance of foreign accounts, in violation of the Code of Conduct under the 1999 Constitution. He challenged the charges, arguing that the Code of Conduct Bureau (CCB) failed to follow due process by not affording him the constitutional opportunity to respond to the allegations before prosecution. Although the Supreme Court ultimately upheld the jurisdiction of the Tribunal and

[366] Corrupt Practices and Other Related Offences Act 2000, s 6
[367] ICPC, 'Anti-Corruption and Transparency Units' https://icpc.gov.ng accessed 2 July 2025
[368] *Ameh Ebute v ICPC* (2008) 6 NWLR (Pt 1083) 271
[369] Chidi Odinkalu, 'Why Anti-Corruption Commissions Fail' (2016) 45 Nigerian Journal of Policy and Strategy 29
[370] Constitution of the Federal Republic of Nigeria 1999 (as amended), Fifth Schedule, Part I
[371] Code of Conduct Bureau and Tribunal Act, Cap C15 LFN 2004, s 23
[372] 3 NWLR (Pt 1496) 471

validated the charges, it stressed the importance of procedural safeguards and fair hearing. The case highlighted the constitutional legitimacy and accountability potential of the CCB/CCT framework, but also exposed institutional weaknesses, including executive interference, poor investigatory procedures, and public perceptions of political bias, which continue to limit its effectiveness in enforcing ethical governance.

4.2.4 Office of the Auditor-General for the Federation (OAuGF)

The OAuGF, established under Section 85 of the 1999 Constitution, is responsible for auditing the public accounts of the Federation and reporting to the National Assembly.[373] The Auditor-General's independence is constitutionally guaranteed, and his reports are instrumental in uncovering financial irregularities, misappropriation, and budgetary violations by MDAs.

Despite its constitutional stature, the Auditor-General's office is operationally handicapped by underfunding, lack of enforcement powers, and executive dominance over budgetary processes.[374] Audit reports are often delayed, and recommendations are rarely implemented by the legislature.[375] As such, the OAuGF remains an important but underutilised instrument of financial accountability.

4.2.5 Public Complaints Commission (PCC)

Established under the Public Complaints Commission Act,[376] the PCC serves as Nigeria's ombudsman institution, charged with addressing administrative grievances and injustices suffered by citizens due to bureaucratic misconduct.[377] It investigates maladministration, delay, discrimination, and abuse of power within public and private bodies.

While the PCC is legally empowered to investigate and report on any administrative wrongs, its recommendations are non-binding and lack legal enforceability.[378] Furthermore, public awareness of its mandate remains low, and its interventions are often ignored by public institutions.

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[373] CFRN 1999, s 85(2)
[374] International Budget Partnership, 'Open Budget Survey: Nigeria 2021' https://internationalbudget.org accessed 1 July 2025
[375] Civil Society Legislative Advocacy Centre (CISLAC), 'Audit Report Review 2023' https://cislacnigeria.net accessed 1 July 2025
[376] Cap P37 LFN 2004
[377] Public Complaints Commission Act, Cap P37 LFN 2004, s 5
[378] Ibrahim A Aliyu, 'Administrative Justice in Nigeria: The Role of the Ombudsman' (2020) 11(1) UNIMAID Law Journal 101

Nonetheless, the Commission plays an essential role in bridging the accountability gap between citizens and government agencies.

4.2.6 National Human Rights Commission (NHRC)

The NHRC was established under the National Human Rights Commission Act[379] to promote and protect human rights in Nigeria. The 2010 amendment to the Act grants the NHRC quasi-judicial powers to summon witnesses, conduct public hearings, and award remedies for human rights violations.[380]

Although its primary focus is human rights, the NHRC contributes to transparency and accountability by scrutinising state abuses of power, particularly in law enforcement and military operations. The Commission's investigative role during the #EndSARS protests of 2020—where it compiled and reviewed complaints of police brutality—illustrates its importance in democratic accountability.[381] However, like other institutions, its independence is sometimes compromised by inadequate funding and executive interference.

4.2.7 Nigerian Financial Intelligence Unit (NFIU)

The NFIU, formerly a department within the EFCC, gained autonomy under the Nigerian Financial Intelligence Unit Act 2018 following Nigeria's temporary suspension from the Egmont Group in 2017.[382] As the country's financial intelligence agency, the NFIU is responsible for receiving, analysing, and disseminating financial intelligence to combat money laundering, terrorism financing, and illicit financial flows.

The NFIU has introduced several regulatory innovations aimed at enhancing financial transparency, including the mandatory implementation of the Treasury Single Account (TSA) and enhanced surveillance of local government allocations.[383] It also collaborates with international bodies such as the Financial Action Task Force (FATF) and INTERPOL, thus reinforcing Nigeria's anti-corruption regime within the global framework. Despite these achievements, the effectiveness

[379] Cap N46 LFN 2004
[380] National Human Rights Commission (Amendment) Act 2010, s 6
[381] NHRC, '#EndSARS Investigative Panel Report' (2021) https://nhrc.gov.ng accessed 2 July 2025
[382] Nigerian Financial Intelligence Unit Act 2018, s 1
[383] NFIU, 'Guidelines on Local Government Financial Autonomy 2019' https://nfiu.gov.ng accessed 2 July 2025

of the NFIU is still contingent on cooperation from enforcement bodies and the political will of the government.

5. Challenges to Transparency and Accountability in Nigeria

While Nigeria has developed a complex legal and institutional framework to support transparency and accountability, the system continues to be undermined by deep-rooted challenges. These impediments are not merely structural or administrative but reflect systemic dysfunctions rooted in political culture, legal inertia, and public disengagement.

5.1 Corruption and Political Impunity

Corruption remains the most persistent obstacle to transparency in Nigeria. Despite decades of anti-corruption reforms, empirical data from the Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Related Offences Commission (ICPC) reveal an alarming increase in public sector corruption. In its 2024 report, the EFCC disclosed that over ₦450 billion in public funds was either misappropriated or fraudulently diverted by senior public officials, with less than 40% recovered.[384] Similarly, the ICPC recorded 1,678 corruption-related petitions in 2024 alone, with only a fraction resulting in prosecution or conviction.[385]

Transparency International's 2024 Corruption Perceptions Index ranked Nigeria 146 out of 180 countries, scoring 25 out of 100, indicating widespread perception of official corruption.[386] Political impunity significantly exacerbates the problem. High-ranking officials implicated in financial crimes are rarely prosecuted to conclusion, often benefiting from plea bargains, judicial delays, or political interference. This culture of impunity undermines the rule of law and renders anti-corruption institutions ineffective, particularly when enforcement is perceived as selective or politically motivated.[387]

5.2 Weak Enforcement and Institutional Capture

A major barrier to accountability in Nigeria is the chronic weakness in enforcement mechanisms. While laws and regulations exist to sanction unethical conduct, enforcement is often ineffective or

[384] Economic and Financial Crimes Commission, *Annual Report 2024* (EFCC 2025) 34–36
[385] Independent Corrupt Practices and Other Related Offences Commission, *Annual Report 2024* (ICPC 2025) 21
[386] Transparency International, 'Corruption Perceptions Index 2024: Nigeria Country Report' https://www.transparency.org/en/cpi/2024/index/nga accessed 3 July 2025
[387] Ayo Obe, 'The Rule of Law and Political Impunity in Nigeria' (2023) 10(1) *African Journal of Legal Theory* 122

deliberately undermined. Regulatory agencies frequently lack the political backing, operational autonomy, and resources to carry out their mandates.[388] Many of these bodies operate under severe budgetary constraints, and their leadership is often appointed by the executive, raising concerns of political subservience.

Institutional capture—the process by which powerful interests exert undue influence over public bodies—has become a recurrent problem.[389] Agencies such as the EFCC and ICPC, though legally independent, have at various times been accused of being tools in the hands of ruling elites. The 2023 controversy involving the suspension of the EFCC Chairman over politically sensitive investigations exemplifies how institutional integrity can be compromised by partisan interests.[390] Such developments create a climate of uncertainty and further erode public confidence in oversight mechanisms.

5.3 Bureaucratic Secrecy and Poor Access to Information

The pervasive culture of bureaucratic secrecy significantly impedes transparency in Nigeria's public administration. Government Ministries, Departments, and Agencies (MDAs) routinely withhold information from the public under vague notions of "official confidentiality." This practice persists despite the enactment of the Freedom of Information Act 2011, which grants citizens the legal right to access public records.[391]

According to BudgIT's 2024 report on public financial disclosure, only 28% of MDAs fully complied with FOI requests, with over 60% either ignoring or denying such requests without lawful justification.[392] The refusal to provide budgetary and procurement information restricts citizens' ability to scrutinise public spending and limits investigative journalism and civil society

[388] Ukoha Ukiwo, 'Institutional Autonomy and Regulatory Capture in Nigeria's Anti-Corruption Regime' (2021) 5(2) *Journal of Public Integrity and Governance* 68
[389] Ibrahim A Aliyu, 'Anti-Corruption Bodies and the Problem of Institutional Capture in Nigeria' (2022) 17(4) *Nigerian Journal of Administrative Law* 101
[390] Daily Trust, 'Presidency Suspends EFCC Chairman Amid Investigation into High-Level Corruption Cases' (2023) https://dailytrust.com accessed 2 July 2025
[391] Freedom of Information Act 2011, s 1
[392] BudgIT, *Access to Public Information and Budget Transparency in Nigeria: 2024 Survey Report* https://yourbudgit.com accessed 2 July 2025

activism. Furthermore, the absence of centralised and digitised databases hinders transparency in sectors such as oil and gas, public contracts, and revenue allocation.[393]

5.4 Citizens' Apathy and Limited Civic Engagement

Transparency and accountability also depend on active civic engagement. However, widespread political apathy and disillusionment have created a passive citizenry. Public participation in governance is minimal, and the sense of ownership over democratic institutions is weak.[394] Although mechanisms such as town hall meetings, public hearings, and participatory budgeting exist in theory, they are often manipulated or rendered ineffective by tokenism.

Surveys by the Social and Economic Rights Accountability Project (SERAP) in 2024 show that only 16% of respondents had ever engaged a public institution through petitions, FOI requests, or community advocacy, citing fear of reprisal, lack of trust, and bureaucratic inefficiency as disincentives.[395] Whistleblower protection mechanisms, though statutorily established, remain largely ineffective in protecting informants from retaliation, further discouraging public accountability efforts.[396] Civic education remains poor, and digital literacy gaps continue to hinder youth and rural populations from engaging governance platforms.

6.1 Comparative Perspectives: Lessons from African Transparency Leaders

While Nigeria continues to struggle with entrenched corruption and institutional inefficiency, several African countries—particularly Rwanda, Botswana, and Ghana—have recorded notable progress in strengthening transparency and accountability through innovative legal, institutional, and political reforms. Comparing Nigeria's framework with these countries offers critical insights into what works within similar socio-political and economic contexts.

Rwanda

[393] Niyi Akinsiju, 'Open Data and the Fight for Transparency in Nigeria' (2024) 6(3) *West African Journal of Policy Analysis* 53

[394] Ibrahim Bello, 'Political Apathy and the Crisis of Accountability in Nigeria' (2023) 4(2) Civic Studies Quarterly 87

[395] SERAP, *Whistleblowing, Civic Engagement, and Accountability in Nigeria: National Survey Report 2024* https://serap-nigeria.org accessed 2 July 2025

[396] Olufemi Akinbami, 'Whistleblower Protection in Nigeria: Legal Challenges and Policy Gaps' (2022) 11(1) *Nigerian Law Review* 35

Rwanda's anti-corruption architecture is characterised by strong political will, rigorous institutional oversight, and a zero-tolerance policy against graft. According to Transparency International's 2024 Corruption Perceptions Index, Rwanda ranked 49th globally with a score of 53/100—the highest in Sub-Saharan Africa after Seychelles and Botswana.[397]

The Rwandan Office of the Ombudsman plays a central role in investigating public complaints, verifying asset declarations, and coordinating anti-corruption efforts across ministries.[398] Moreover, Rwanda's decentralised governance structure is supported by performance-based contracts (*Imihigo*), which link public officials' accountability to measurable deliverables.[399] Unlike Nigeria, where asset declaration is often treated as a routine formality, in Rwanda it is regularly audited and subject to public scrutiny.

Strengthening oversight bodies such as the Code of Conduct Bureau and ensuring effective monitoring of asset declarations, coupled with measurable performance targets, could significantly improve public sector accountability in Nigeria. Therefore, Nigeria should learn from the Rwanda in this aspect.

Botswana

Botswana is frequently cited as one of Africa's least corrupt nations, ranking 35th globally in the 2024 CPI with a score of 60/100.[400] Its success rests largely on the independence and professionalism of its anti-corruption agency—the Directorate on Corruption and Economic Crime (DCEC)—established in 1994. The DCEC operates free from executive interference, with statutory guarantees of autonomy and operational transparency.[401]

In addition to legal reforms, Botswana's judicial system enjoys relative independence and public confidence, which reinforces the enforcement of accountability measures. Civil servants are

[397] Transparency International, *Corruption Perceptions Index 2024: Global Ranking* https://transparency.org accessed 4 July 2025
[398] Office of the Ombudsman Rwanda, *Annual Report 2023* https://ombudsman.gov.rw accessed 4 July 2025
[399] The World Bank, *Public Sector Reform and Imihigo Performance Contracts in Rwanda* (2023) https://worldbank.org accessed 4 July 2025
[400] Directorate on Corruption and Economic Crime, *Strategic Plan 2022–2025* https://dcec.gov.bw accessed 4 July 2025
[401] Transparency International (n 52)

also subject to regular audits by the Office of the Auditor-General, and budgetary transparency is enhanced through public expenditure tracking.

Nigeria can learn from Bostwana experience. Botswana's experience shows the importance of granting full operational and financial independence to accountability institutions and depoliticising the judiciary and civil service.

Ghana

Ghana ranked 70th in the 2024 CPI with a score of 43/100, demonstrating steady, if modest, improvements.[402] The success of Ghana's accountability efforts lies in multi-agency collaboration and strong civil society engagement. The Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime Office (EOCO), and the Auditor-General operate in tandem, with clear jurisdictional boundaries and inter-agency reporting mechanisms.

Ghana's Public Financial Management Act 2016 has also improved fiscal accountability by mandating timely budget reporting, independent audit reviews, and sanctions for financial misconduct. Civil society organisations such as IMANI and OccupyGhana play a critical role in demanding government transparency, often litigating to compel compliance with anti-corruption laws.[403] Nigeria can draw from Ghana's coordinated institutional framework and vibrant civic ecosystem to promote inclusive governance and strengthen public accountability mechanisms at all levels.

7. Findings

This paper has made the following findings;

1. Institutional Autonomy Remains Weak and Politically Vulnerable: Despite being constitutionally or statutorily established, most anti-corruption agencies in Nigeria remain structurally dependent on the executive for appointment, funding, and administrative decisions. This dependency undermines impartiality and fuels public perceptions of politically motivated prosecutions. The absence of a merit-based, transparent, and independent appointment process has

[402] Ghana Integrity Initiative, *Coordination in Ghana's Anti-Corruption Institutions* (2024) https://tighana.org accessed 4 July 2025

[403] OccupyGhana v Attorney-General (2021) Suit No. J1/13/2021 (Supreme Court of Ghana); see also IMANI Africa, *Civic Accountability Index 2023* https://imanighana.org accessed 4 July 2025

rendered oversight institutions vulnerable to capture and manipulation, particularly during election cycles and political transitions.

2. Transparency Laws Exist in Form, but Lack Enforcement in Practice: Although Nigeria has adopted landmark transparency legislation—including the Freedom of Information Act 2011, the Fiscal Responsibility Act 2007, and the Public Procurement Act 2007—implementation remains weak due to poor compliance monitoring, lack of sanctions for non-disclosure, and the absence of automated disclosure systems. Many public institutions routinely ignore FOI requests, refuse to publish audit reports, and operate in secrecy, despite legal obligations to the contrary.

3. Fragmented Institutional Mandates Have Led to Duplication and Weak Outcomes: The overlapping jurisdictions of the EFCC, ICPC, and CCB have created institutional rivalry and inefficiency. Instead of promoting synergy, this fragmentation has resulted in duplicated investigations, forum shopping, and inconsistent prosecutorial strategies. The absence of a harmonised national anti-corruption strategy has compounded these issues, allowing powerful actors to exploit jurisdictional loopholes and evade accountability.

4. Public Engagement in Accountability Processes Remains Limited and Unequal: Low levels of civic education, limited internet access, and fear of reprisal have restricted citizens' participation in oversight mechanisms. Whistleblower policies remain weakly institutionalised, and grassroots monitoring initiatives often lack the legal recognition and infrastructural support needed for sustained impact. Furthermore, urban-rural disparities in access to digital tools and data have reinforced governance inequalities and reduced the effectiveness of community-based accountability.

8. Conclusion

Transparency and accountability are essential pillars of democratic governance and sustainable development. In the Nigerian context, a range of legal and institutional mechanisms has been established to entrench these values, including constitutional provisions, anti-corruption laws, and specialised agencies such as the EFCC, ICPC, and Code of Conduct Bureau. However, the mere existence of legal frameworks and institutions has not translated into a culture of accountability or the systematic elimination of corruption.

The findings of this paper reveal that institutional performance is constrained by executive overreach, selective enforcement, weak civic oversight, and low digital capacity. Furthermore, bureaucratic opacity and non-compliance with disclosure laws continue to limit public access to essential information on budgetary processes and asset management. While international comparisons—especially with Rwanda, Botswana, and Ghana—highlight pathways for reform, they also underscore the necessity of strong political will, civic engagement, and operational independence for success.

Therefore, for Nigeria to transition from normative commitments to effective implementation, it must pursue a multi-pronged strategy. Legal frameworks must be updated and enforced; institutions must be structurally empowered; civic awareness must be increased; and digital governance tools must be expanded. Only through this integrated approach can Nigeria hope to foster a governance culture rooted in openness, ethics, and the rule of law.

9. Recommendations

The paper has made the following recommendations;

1. Reform Legal Frameworks to Guarantee Institutional Independence and Merit-Based Appointments: To strengthen institutional integrity, existing laws should be amended to shield key oversight agencies from political interference. This includes establishing independent appointment panels for heads of the EFCC, ICPC, and CCB, guaranteeing fixed tenures, and securing operational budgets through first-line charges on the Consolidated Revenue Fund. Legal safeguards against arbitrary dismissal must also be codified to insulate institutions from partisan pressure and ensure professionalism.

2. Enforce and Digitise Transparency Laws to Ensure Public Access to Information: The implementation of the Freedom of Information Act and related legislation should be backed by the creation of a national Compliance and Enforcement Agency empowered to monitor compliance and impose administrative sanctions for non-disclosure. All MDAs should be mandated to digitise their budgets, procurement records, and audit reports on centralised portals accessible to the public. Legal reforms should also make public access to such information a constitutional right enforceable by litigation.

3. Harmonise Anti-Corruption Mandates Under a Unified Coordination Framework: To resolve the problem of institutional overlap, Nigeria should adopt a National Anti-Corruption Coordination Law that assigns distinct and complementary mandates to existing agencies. A national anti-corruption coordination council, chaired by an independent official and composed of heads of relevant agencies, should be established to align investigative efforts, track prosecutions, and monitor institutional performance. This framework should be supported by an integrated case management database to promote accountability and reduce duplication.

4. Expand Civic and Digital Engagement Through Education, Inclusion, and Technology: Government, in partnership with civil society, should invest in large-scale civic education initiatives focusing on transparency, anti-corruption, and citizens' rights. Educational curricula at primary, secondary, and tertiary levels should integrate modules on governance and ethics. Additionally, digital inclusion strategies—such as community internet centres and mobile civic apps—should be expanded, especially in rural areas. E-governance tools should be linked to real-time reporting dashboards accessible to citizens for tracking public projects, budgets, and official performance.

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