Accountability and Transparency Hurdles of Post Democratic Regime in Nigeria: Economic Implications

Ugochukwu J. Nwoye1*, Chukwunonso Ekesiobi2 and Justina Obiorah3

1Research Scholar, Department of Accountancy, Nnamdi Azikiwe University, PMB 5025, Awka, Anambra State, Nigeria.
2Department of Economics, Chukwuemeka Odumegwu Ojukwu University, PMB 02, Igbariam, Anambra State, Nigeria.
3Department of Accountancy, Federal Polytechnic, PMB 21, Oko, Anambra State, Nigeria.

Authors’ contributions
This work was carried out in collaboration between all authors. Author UJN designed the study, performed the logical analyses, wrote the protocol, wrote the manuscript and managed the analyses of the study. Authors CE and JO managed the literature searches, literature review writing and contributed to analyses of the study. All authors read and approved the final manuscript.

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ABSTRACT
With increasing activities of separatists and agitators for self independence taking a heavy toll on the sovereignty of Nigeria, more curiosity has once again been drawn to the accountability strength, transparency quality and the performance trend of the national economy under the post-1999 democratic dispensations in Nigeria. Given the country’s recent exit from economic recession, the scandalous strides of N9 trillion NNPC contracts still awaiting clarifications and the incumbent administration’s recent claim of N1.3 trillion worth of Capital projects execution in 2016, the study intends to substantiate graphically the complementary impact nature of Nigeria’s budget expenditures and her economic performances in the post 1999 democratic dispensations towards appreciating judgmentally, the quality of accountability possibly upheld during this period in the light

*Corresponding author: E-mail: ugo_nwoye@yahoo.com;
of exceptional incidences of questionable transparency in public service. This approach will help shed more light into possible implications obtainable given the trend of the nation’s economic growth as witnessed during the years covered. The annual GDP growth rate statistics, annual GDP achieved (in US$), the US to Naira exchange rates, and the annual national Budget of Nigeria (emphasis on Recurrent and Capital Expenditures) as published by the World Bank Group for the years 1999 – 2016 were all adopted and holistically subjected to professional evaluation and assessment using graphics/charts so as to boost readers’ understandability. Evidence from the statistics shows that Nigeria is yet to appreciate the place of accountability, transparency, and absolute compliance to due process in the achievement and sustenance of upward geared economic growth. Further graphical evaluations carried out reveals that while the country’s annual budget figures continued to rise in trillions of Naira especially in the recurrent expenditures, little of this acclaimed effort is felt by the economy and Nigerians, thus depicting possible tendencies of mismanagement of public funds, intransparency and poor accountability approach to the same. The study has as a result proffered several antigens to these visible lapses that has since 1999 left Nigeria struggling atop corruption perception index table of Transparency International (TI).

Keywords: Accountability; annual budget; capital expenditures; due process; GDP growth rate; GDP value; recurrent expenditures; transparency.

1. INTRODUCTION

Nigeria’s limelight into democratization actually began at her Independence. Although there were pre-independence sensitive events that ushered in this historic festivity of national sovereignty, the nationhood of Nigeria became a non negotiable global reality with effect from October 1, 1960.

In October 1, 1963, Nigeria got recognized as a federal republic and had the Midwest annexed as her fourth region. This development paved way for the federal system of government in the country which was accorded with the establishment of three arms of government viz the Executive, the Legislative and the Judicial. Three levels of government such as the Federal, State and Local government were also birthed constitutionally to share political powers as well as the country’s pending rich resources.

Shortly after that historic event, the institutionalization of the democratic process and the development of a political culture that mirrored institutions inherited from the British colonial authority [1] soon became a necessity before the new political elites.

With such civil leadership challenges evident before the pioneer political leadership under Sir Tafawa Balewa and Dr. Nnamdi Azikiwe, tendencies of governance lapses became a heavy threat and almost inevitable for the country’s young democratic system.

Much as feared, gross misuse of political power, abuse of humanitarian rights of the citizenry, massive mismanagement of public funds that later paved way for abject poverty, and the bias approaches adopted in the allocation of scarce but available national resources soon became widely pronounced, barely few years into that civilian dispensation. This later led to a four year period of bloody crisis in the country, first as two different coups in 1966 and later as civil war between 1967 – 1970.

The aftermath result of these crises such as political instability, acute youth unemployment, heightened crime rate, poor health prospects, widespread malnourishment still run visibly within the socio political economy of Nigeria despite several national goals/agenda, policies, and reforms envisaged to savage the situation.

Before May 29, 1999 the failure of all developmental programmes in Nigeria was attributed to the absence and sustenance of democracy in the country and the overbearing intermittent military intervention in the nation’s political life [2]. However, scholars, political analysts, and economists still find it difficult to make compelling comparison between the quality of economic progress made by the nation during her nineteen years of democratic experience with those achieved under the military regime.

[1] noted that by the end of 1965, it became obvious that the future of democracy and good governance in a country that had been granted national sovereignty without a viable economic base had become very bleak, considering the enormosity of governance and accountability failures that thrived in the first and the second republic.
Given this situation, the emergency of the military in January 1966 through two bloody coups could not have been underscored.

It is paramount to state that the African continent, especially Nigeria which enjoys global accolades as the giant of Africa is yet to understand the true essence and resourcefulness of democracy. But to [3], democracy can be viewed from three unique perspectives namely the classical democracy perspective, the liberal democracy perspective, and the modern democracy perspective. In his words, the concept of Classical democracy which dates back to fifth Century in Greece maintains prime focus on the rule by the people. This entails that the voice of the citizens is considered supreme in all matters of decision making that directly affects their wellbeing.

However, the Liberal democratic perspective which took the stage at the wake of the seventeenth and later eighteenth centuries in Europe is “Representatives” oriented. This concept takes a different view about democracy which has become the underlying framework for today’s political atmosphere globally. The implication is that citizens, under trust, are compelled to surrender their rights and voice to an elected person or group who in turn represent their interest in the government.

Today, the liberal democracy perspective has advanced into what is now known as the Modern day democratic concept which unavoidably is often linked with Abraham Lincoln’s most renown 1864 Gettysburg address during the American Civil War. The ex- US President was quoted as describing democracy as:

> “the government of the people, by the people and for the people.”

Unfortunately, the situation in Nigeria appears different. It seem to portray that of a government that uses the people as ticket to the seats only to break their campaign promises and unlawfully enrich and empower themselves to rob and frustrate the same people who wheeled them to power without any fear for the rule of law [4] and [5].

With thirty three years of military rule which unceremoniously wasted the youthful promising developmental years of the Nigerian state, it is quite pathetic to note that Nigeria politics under the democratic era has neither been driven by true nationalists and oval development-driven leadership [6]. What the country has and still directly or indirectly witness are sentiments/ethnicity, religion, and regionalism centered administrations.

Although good governance is reared in a nation to help boost quality undivided response to the plight of the masses, promote accountability and transparency in the public service, uphold the security of human rights and civil liberties, and promote due devolution of powers and respect for local autonomy, the reverse has remained a nightmare for Nigerians amidst the deteriorating defiant attitude and disrespect for the rule of law among public officers at the Federal and State government level, under the half-baked constitutional covering of the immunity clause.

[7] insists that prevalence of good governance in any society or nation ought play positive role in advancing sustainable development, accountability, transparency, efficiency and respect for the rule of law among the ruling class.

This belief, no doubt, lends more credence to the fact that the main criticism of today’s governance in Nigeria center chiefly on three critical areas namely: lack of unaltered accountability, observance of blurred transparency and outright disrespect for the rule of law.

The study therefore employs published national economic statistics of post democratic dispensations in Nigeria towards reaching a fairly unbiased conclusion as to the quality of governance the country has witnessed so far towards appraising graphically, the quality content of accountability and transparency practices of the democratic Nigerian state.

1.1 Objectives of the Study

1. To adopt a graphical scrutiny approach in cross examining the post democratic economic growth pattern of Nigeria in the light of exceptional pending cases of questionable transparency in the public service towards appreciating the quality of accountability upheld in the post 1999 democratic administrations.

2. To make logical comparison between Nigeria’s post-1999 economic performances and her annual Recurrent and Capital Expenditures incurred towards substantiating statistically, the magnitude of possible impact felt in order to
understand the strength quality of accountability and transparency practices obtainable during these administrations.

1.2 Research Question

How will the adoption of graphical scrutiny approach in cross examining the post democratic economic growth pattern of Nigeria in the light of exceptional pending cases of questionable transparency in the public service help improve Nigerians comprehension of the quality of accountability upheld in the post 1999 democratic administration?

How does logical comparison between Nigeria’s post-1999 economic performances and her annual Recurrent and Capital Expenditures incurred help Nigerians substantiate statistically, the magnitude of possible impact felt in order to understand the strength quality of accountability and transparency practices upheld during these administrations?

2. LITERATURE REVIEW

2.1 Conceptual Review: Emergence of Accountability and Transparency in Nigeria

The 1999 Constitution of the Federal Republic of Nigeria (as amended), in sections of the Constitution, actually provided for the pursuit and secure of accountability and transparency in the national life of Nigeria as well as in the conduct of her citizens and principal public officers of the federation.

Sections 52, 94, 140, 149, 152, 185, 194, and 290 of the 1999 Constitution spelt out the constitutional requirement for National Assembly members, State House of Assembly members, the President of the federation, Ministers of the federal government, Special Advisers, Governors of States, Commissioners, and Judicial Officers to make declaration of their assets and liabilities before assuming duties in their respective offices of appointment in order to pave room for unbiased periodical evaluation of such public personalities' integrity, the level of transparency maintained by them while in office, and the quality of accountability upheld by such public servants in leadership positions.

Section 1 of the Fifth Schedule, 1999 Constitution of the Federal Republic of Nigeria- Code of Conduct for Public Officers requires that “a public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities.”

Sec. 3 of the same Code maintains that “The President, Vice President, Governor, Deputy Governor, Ministers of the Government of the Federation and Commissioners of the Governments of the States, members of the National Assembly and of the Houses of Assembly of the States, and such other public officers or persons as the National Assembly may by law prescribe, shall not maintain or operate a bank account in any country outside Nigeria.”

Indeed, accountability is one of the fundamental prerequisites for curtailing power abuse among elected or appointed public officers towards ensuring that power is directed positively in the achievement of efficiency, effectiveness and transparency [8] in a nation’s public service.

It portends that those occupying positions of public trust need render appropriate and reliable account of stewardship relative to their decisions, actions, and roles played while occupying such public office to the people of the land or their duly elected Representatives (if deemed necessary by the electorates).

The journey to accountability and transparency in Nigeria is usually linked to the Olusegun Obasanjo administration of 1999 – 2007 notwithstanding some visible abuse of the same during these periods. This is because the development and emergence of accountability and transparency-oriented policies and institutional framework gathered momentum during this era. The evolution of Economic and Financial Crime Commission (EFCC) Act 2004, the Independent Corrupt Practices and other related offences Commission (ICPC) Act 2000, the Budget Monitoring Price Intelligence Unit (BMPIU) now renamed the Bureau of Public Procurement (BPP) etc all evolved and were powered by this administration towards setting out safe paths that contrasted the pattern upheld by the Nigeria military regimes for the survival and sustenance of the country’s reborn democracy.

It is noteworthy that trust cannot be asserted, demanded or legislated. It must be earned through demonstrated accountability [9].
Organizations or institutions are accountable to those who will be affected by its decisions or actions. Accountability cannot be enforced without transparency and the rule of law.

Interestingly, there are three important components to institutional building. These include setting the rules/laws/standards; hiring the right persons with the technical expertise and moral competence to interpret the rules or implement the goals of the organisations; and ensuring that the institutions inspire public confidence by being transparent, fair and consistent [10].

This is because, citizenry’s loss of confidence in any government is inseparable from prevalent and notable cases of visible scandals and misappropriation of public funds and tax payers' monies

2.2 Assessing Prevalence of Quality Accountability

Accountability is an elusive concept that means different things to different people across different fields and environment. What accountability entails to a Mr. in country A or profession X may in absolute terms be different from what it stands for with Mrs in country B or profession Y.

In the contemporary world, it is interchangingly used with words as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity to mean the same thing. In the political leadership, accountability is usually alternated with good governance.

However, the following criteria can serve as guidelines to governance quality or public service assessors towards appreciating the quality and capacity of accountability maintained in a given political environment or nation:

✓ Understanding should be gained into all legislative or constitutional or democratic arrangement of what accountability really entails in a given environment.
✓ Having adequate grasps of the practical and enforcement trend of these legislative or constitutional arrangements in a given nation will further help the evaluator adopt a more sophisticated empirical approach to his assessment motive.
✓ Ascertain and substantiate whether the existence of statutorily created Institutions, Oversight/monitory checks and balances-oriented agencies or bodies are genuine. Try to establish the extent of their constitutional capacity and power to demand and foster accountability in such a given environment.

✓ Understanding the strength and functional capacity of such existing Institutions, Oversight/monitory agencies or bodies could be rewarding on the long run to making a bias free accountability quality assessment in a defined territory.
✓ Try to evaluate the performances of these Institutions, Oversight/monitory bodies since inception in the light of the Executives' discharge of duties and the public service as a whole. Any lapses? What are they? Does the agencies have knowledge of this? Any reliable remedy embraced thus far?
✓ Try to understand the perceptive views of the citizenry on issues bordering the performance scale and effectiveness of these Institutions, oversight bodies, the Executives, and the Legislatures as a whole.
✓ Effort should be made to gain insight into the existing accountability-supportive legislations and the quality of measures adopted thus far in implementing the same. Are there tendencies of bias in the provisions of such accountability oriented laws which is not in the general interest of the citizenry or the nation? Are there bias approaches adopted at the implementation stage of such legislations?
✓ Determine whether tendencies of over bearing influence of the Executive power exist and thus constitute an imminent challenge in the achievement of accountability in public service.
✓ Find out if there exist secret but indirect high concentration of power and influence on the Legislature that readily undermines the pursuit of accountability by the Executive.
✓ In the light of the above, insight should be gained into whether these Institutions, Oversight/monitory bodies have enough inquisitive powers to demand accountability from all public officers irrespective of office held; to punish offenders irrespective quarters and reveal the same to the public without undue interference from the Legislature or the Executive even when the constitution or enabling laws prescribe so.
✓ Steps need be taken to understand the strength and quality of sanctions prescribed by Accountability oriented laws in the nation being assessed. Are the sanctions strong enough to discourage future indulgence? Or
are they what any defaulter can easily meet several times within a twinkle of an eye. 

✓ Ascertain the accessibility level of public service data in the target environment. Are there tendencies of data secrecy or incompleteness? Are there high tendencies of non cooperation among relevant public officers regardless of possible statutory sanction in respect of such negligence? Are there expressions of fear and reluctance by such public servants to give up sensitive information given the implicative side of such response as affecting their superiors? 

✓ A perceptive approach should be employed to see if claimed financial data in respect of claimed completed or still in progress projects can be substantiated. Try to find out if the claimed projects were executed or are being executed. An imaginary evaluative skill could also be employed to value the project viz the size and quality of the said physical project (not the paper blueprint) in comparison with the financial figure given in respect of the same project. 

✓ Try to weigh the felt impact of the claimed expensive project on the people/citizenry and the economy of that nation, looking at the economic/GDP statistics or indicators of that country in comparison with the figures spent so far on all such supposed economic boosting projects in the last one and half years from that date. 

✓ Assess and weigh the quality of approach embraced by the Executive in Accounting for their financial decisions as affecting the nation or citizenry and the audit of the same. Any possible bias in the entire process and figures so disclosed? Are the Accounts accessible to the general public? Does existing legislation make room for the people/citizenry to air their views and comments on such accounts for Executive feedback/response? 

2.3 Missing Links in the Pursuit of Accountability and Transparency in Nigeria 

These loopholes are portrayed within the confines of the different categories of accountability expected and obtainable in any law guided nation. 

1. Horizontal Accountability: This form of accountability concentrates on the capacity of a nation’s established institutions to check possible abuses by other public agencies and branches of government or the requirement for agencies to report sideways. Institutions such as the National and State Assemblies or the Judiciary are trusted with the responsibilities of securing horizontal accountability in any nation. 

2. Vertical Accountability: This is the means through which citizens, mass media and civil society groups can seek the support of elected representatives to redress grievances and intervene in cases of negligence, poor response, or inappropriate or inadequate decisions of the Executive arm of government. Moreover, the use of public hearings, committee investigations and public petition, and summons by the National or State Assemblies can provide an avenue for public voice and means through which citizens and civil society groups can question the action or negligence of the government while seeking legislative intervention and sanction where appropriate. 

3. Political Accountability: This occurs when the Legislative arm of government holds the Executives politically accountable. It is often achieved through effective oversight activities of legislators over the Executives, and of course, could be aided by relevant anti-corruption agencies and human right institutions. In Nigeria, such bodies as the Code of Conduct Bureau (CCB) Code of Conduct Tribunal (CCT), National Human Rights Commission (NHRC), Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Commission (ICPC) are believed to play critical role in achieving political accountability in the Nigerian public service. 

4. Legal Accountability: This is obtainable when the judiciary holds the Executives legally accountable. This stems from the fact that the Judiciary, being an independent arm of government, can adjudicate on cases that concern the State in order to ensure that the rule of law is maintained. Although this is rarely obtainable in Nigeria especially in the face of the largely celebrated “immunity clause” as enshrined in the 1999 constitution, effort must be sustained by the Judiciary at resuscitating public confidence in the judicial process. 

5. Social Accountability: This approach is considered most sensitive yet explicitly weak in Nigeria. It is a process that allows the people to exercise their statutory right
by demanding for adequate clarification on certain complex issues affecting them. Here, ordinary citizens and/or civil society organizations participate directly or indirectly in exacting accountability from persons in positions of leadership. This is also referred to as society driven horizontal accountability.

2.4 Empirical Review

[12] maximized the 1961 – 2008 revenue and expenditures data of State governments’ in Nigeria from the CBN Statistical bulletin to examine the management of and accountability for public funds among public office holders and found out that the level of accountability in Nigeria is very poor given the non availability, rare accessibility, non comprehensiveness, non relevance, awkward quality, non reliability and delayed disclosure of economic, social and political information by the government about her activities thus making it difficult for the citizens to assess the performance of public officers in Nigeria.

[13] adopted a review approach to interrogate the omission in the system of public accountability in the Nigerian public sector. The study could not make any unique finding due to the nature of research work. It however recommended that the fallen status of our laws must be addressed through pragmatic implementation and committed leadership anchored on sound values and practice.

[14] equally adopted a qualitative review approach in the discourse of the role and mechanisms of accountability in the public sector. Though it could not make any concrete finding, it recommended the need for the subject to be pursued empirically and quantitatively as a case study.

2.5 Empirical Cross Examination of Accountability Practices in Nigeria

Below are the tabular presentation of recent claims of funds and assets recovery by the Buhari Administration between May, 2015 and May, 2016.

However, it is worthy to note that it is not enough to paint a picture without relating the same to real life situation where they apply. Nigeria has severally witnessed endless rolls of recovered looted assets/funds re-looted again and never accounted for. How and where these funds and assets were redeployed meaningfully, efficiently, and productively for the sole benefit of Nigerians and the nation often remains a challenge.

3. METHODOLOGY

The study is an empirical appraisal of sensitive post democratic fiscal events that enhances clarity into the state of accountability and transparency in the Nigeria public service. It is thus designed descriptively to enable it achieve its desired impact in the academia, industries, national economy, and political environment of Nigeria.

The Annual GDP growth rate statistics, Annual GDP achieved (in US$), and the Annual national Budget of Nigeria (emphasis on Recurrent and Capital Expenditures) as published by the World Bank Group for the years 1999 – 2016, were all adopted and holistically subjected to professional evaluation and assessment using graphics/charts to improve readers’ understanding.

3.1 Logical Assessment of Data

Budgetary process since the return of Nigeria to democratic rule has continued to leave Nigerians with mixed feelings and in a state of dilemma. Aside past incidence of late budget passage or what has in recent times being described as missing budget, the duplication of budget items or figures is no longer new to Nigerians.

However, due care must be exercised when matters of budgetary process are being considered. It is incomplete to make and pass a budget into law without a consequent monitory and evaluation efforts made towards ensuring that all approved budgetary process undergo due observance, rigorous pursuance and full accomplishment as planned. This makes the practice of accountability and transparency in public service more obtainable.

When the implementation phases of capital and recurrent budget projects of any nation is monitored and evaluated against established budget benchmarks or standards, then getting back objectively to the people whose tax monies or national resources are being expended in pursuant of such projects becomes even easier.

This means that the constant shy away attitude of public servants from accountability in Nigeria can be outlived once actions and decisions of
<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>Naira</th>
<th>US Dollar</th>
<th>GB Pounds</th>
<th>Euro</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>EFCC Cash at hand</td>
<td>39,169,911,023.00</td>
<td>128,494,076.66</td>
<td>2,355</td>
<td>11,250</td>
</tr>
<tr>
<td>2</td>
<td>Royalty/tax/payment to FGN Account in JP Morgan Account New York</td>
<td>4,642,958,711.48</td>
<td>40,727,253.65</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>3</td>
<td>ONSA Funds Recovery Account in CBN</td>
<td>5,665,305,527.41</td>
<td>8,000,000.00</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>4</td>
<td>VAT recovered from Companies by ONSA</td>
<td>529,588,293.47</td>
<td>nil</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>5</td>
<td>EFCC Recovered Funds Account in CBN</td>
<td>19,267,730,359.36</td>
<td>455,253.80</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>6</td>
<td>ICPC Revenue Collection Recovery in CBN</td>
<td>869,957,444.89</td>
<td>nil</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>7</td>
<td>Office of the Attorney General</td>
<td>5,500,000,000</td>
<td>5,500,000</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>8</td>
<td>DSS Recoveries</td>
<td>47,707,000.5</td>
<td>1,943,000.5</td>
<td>3,506,000.46</td>
<td>nil</td>
</tr>
<tr>
<td>9</td>
<td>ICPC Cash Asset Recovery</td>
<td>2,632,196,271.71</td>
<td>nil</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>10</td>
<td>Total</td>
<td><strong>78,325,354,631.82</strong></td>
<td><strong>185,119,584.61</strong></td>
<td><strong>3,508,355.46</strong></td>
<td><strong>11,250</strong></td>
</tr>
</tbody>
</table>

Verifiability of funds-re-allocation for budget purpose pending pending pending pending

Table 2. Recoveries under interim forfeiture

<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>Naira</th>
<th>US Dollar</th>
<th>GB Pounds</th>
<th>Euro</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash in bank under Interim forfeiture</td>
<td>8,281,577,243.92</td>
<td>1,819,866,364.73</td>
<td>3,800.00</td>
<td>113,399.17</td>
</tr>
<tr>
<td>2</td>
<td>Amount frozen in bank</td>
<td>48,159,179,518.90</td>
<td>7,131,369,498.49</td>
<td>605,647.55</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Value of Properties under Interim forfeiture</td>
<td>41,534,605,998.00</td>
<td>77,844,600.00</td>
<td>1,875,000.00</td>
<td>190,000.00</td>
</tr>
<tr>
<td>4</td>
<td>Value of Cars under Interim forfeiture</td>
<td>52,500,000.00</td>
<td>nil</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>5</td>
<td>ONSA Funds under Interim forfeiture</td>
<td>27,001,464,125.20</td>
<td>43,771,433.73</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>6</td>
<td>Value of Assets Recovered by ONSA</td>
<td>512,000,000.00</td>
<td>nil</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>7</td>
<td>ONSA Assets under Interim forfeiture</td>
<td>260,000,000.00</td>
<td>nil</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>8</td>
<td>DSS Recoveries Frozen in Banks</td>
<td>658,929,000.00</td>
<td>226,476.20</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td>9</td>
<td>EFCC Cash in Bank under final forfeiture</td>
<td>103,225,209.41</td>
<td>17,165,547.00</td>
<td>nil</td>
<td>nil</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>126,563,481,095.43</strong></td>
<td><strong>9,090,243,920.15</strong></td>
<td><strong>2,484,447.55</strong></td>
<td><strong>303,399.17</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Grand Total</strong></td>
<td><strong>204,888,835,727.25</strong></td>
<td><strong>9,275,363,504.76</strong></td>
<td><strong>5,992,803.01</strong></td>
<td><strong>314,649.17</strong></td>
</tr>
</tbody>
</table>

**Evidence of Recovered Funds/Assets reallocation**
- Still pending

**Verifiable evidence of Funds re-maximization**
- Still pending

Table 3. Funds awaiting return from foreign jurisdictions

<table>
<thead>
<tr>
<th>S/N</th>
<th>Jurisdiction</th>
<th>US Dollar</th>
<th>GB Pounds</th>
<th>Euro</th>
<th>Verifiable Productive Status of Recovered funds</th>
<th>New beneficiaries</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Switzerland</td>
<td>321,000,000</td>
<td>nil</td>
<td>nil</td>
<td>Unknown</td>
<td>Not known</td>
</tr>
<tr>
<td>2</td>
<td>UK</td>
<td>nil</td>
<td>6,900,000</td>
<td>nil</td>
<td>Unknown</td>
<td>Not known</td>
</tr>
<tr>
<td>3</td>
<td>UAE</td>
<td>310,501</td>
<td>nil</td>
<td>11,826.11</td>
<td>Unknown</td>
<td>Not known</td>
</tr>
<tr>
<td>4</td>
<td>USA</td>
<td>6,225.1</td>
<td>nil</td>
<td>nil</td>
<td>Unknown</td>
<td>Not known</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>321,316,726.1</strong></td>
<td><strong>6,900,000</strong></td>
<td><strong>11,826.11</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


Table 4. Non cash recoveries

<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>ICPC</th>
<th>EFCC</th>
<th>ONSA</th>
<th>Verifiable productive status and new beneficiaries of recovered assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Farmland</td>
<td>22</td>
<td>nil</td>
<td>nil</td>
<td>Not given</td>
</tr>
<tr>
<td>2</td>
<td>Plot of land</td>
<td>4</td>
<td>nil</td>
<td>nil</td>
<td>Not given</td>
</tr>
<tr>
<td>3</td>
<td>Uncompleted building</td>
<td>1</td>
<td>nil</td>
<td>nil</td>
<td>Not given</td>
</tr>
<tr>
<td>4</td>
<td>Completed building</td>
<td>33</td>
<td>145</td>
<td>4</td>
<td>Not given</td>
</tr>
<tr>
<td>5</td>
<td>Vehicles</td>
<td>22</td>
<td>3</td>
<td>nil</td>
<td>Not given</td>
</tr>
<tr>
<td>6</td>
<td>Maritime vessels</td>
<td>nil</td>
<td>5</td>
<td>nil</td>
<td>Not given</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>82</strong></td>
<td><strong>153</strong></td>
<td><strong>4</strong></td>
<td></td>
</tr>
</tbody>
</table>

such public office holders are made selflessly amidst discipline as guided and permitted by established, competent or enabling laws of the federation.

When public office holders appreciate the need for absolute respect for the rule of law creating the offices being held by them and guiding the conduct expected in such public offices, then transparency will become inevitable in the Nigerian public service.

A recent statement in August 2017 by the Vice President of the Federal Republic of Nigeria, Prof. Yemi Osinbanjo (SAN), at a plenary of the 2017 Nigerian Bar Association (NBA) national conference that the Federal Government spent about N1.3 trillion on capital projects in 2016, the same year her economy thrived recessively, [17] may remain vague to many Nigerians until substantiated with a comprehensive breakdown evidence of the same.

Every capital project must be physically substantiated and proven to have met the budget expectations of enabling Act behind its creation, pursuance and execution. No capital expenditure can be said to be invisible or non physical in nature. Any claims to the contrary can only but contradict the principles of budget implementation, monitory and evaluation.

Besides, the positive impact of such executed capital project on the economy and the nation cannot be in doubt.

4. DATA ANALYSES AND DISCUSSION

Three charts were derived in respect of Table 5 so as to have a better grasp of the implications of the above figures, their movement over the years, and how this movement reflects in the quality of transparency and accountability maintained over the years.

4.1 Research Question One

RQ 1: How will the adoption of graphical scrutiny approach in cross examining the post democratic economic growth pattern of Nigeria in the light of exceptional pending cases of questionable transparency in the public service help improve Nigerians comprehension of the quality of accountability upheld in the post 1999 democratic administrations?

To explore and achieve the expectations of research question one, relevant statistics of table 5 were charted. Given below is chart 2, and its accompanying discussions and commentary.

4.1.1 Discussion and commentary on chart 1

Situation 1: Shortly after Nigeria’s return to democratic rule, precisely in 2000, the country’s annual national budget witnessed a tremendous increase from N163 billion in 1999 to N677.5 billion in 2000, perhaps as a response to the economic waterlo it experienced previously (the rate at which the economy grew fell from 2.7% in 1998 to 0.5% in 1999).

Given the implicit situation surrounding the economic performance of Nigeria in 1999 especially as Nigeria was rated the second most corrupt country in the world by the Transparency International (TI), it was believed that the budget of that year was not managed properly. Thus, in 2000, the O. Obasanjo administration thought it

![Chart 1. Annual GDP growth rates in Nigeria 1999 – 2016](chart1.png)
### Table 5. Annual GDP, GDP growth and annual budgets in Nigeria (1998 – 2017)

<table>
<thead>
<tr>
<th>Year</th>
<th>Annual GDP growth %</th>
<th>GDP (US$)</th>
<th>Naira to us dollar</th>
<th>Recurrent expenditure (in Naira)</th>
<th>Capital expenditure (in Naira)</th>
<th>Total annual budget (in Naira)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1998</td>
<td>2.7</td>
<td>32,004,613,750.0</td>
<td>N21.89</td>
<td>75,125,000,000</td>
<td>63,649,000,000</td>
<td>138,774,000,000</td>
</tr>
<tr>
<td>1999</td>
<td>0.5</td>
<td>35,870,792,987.9</td>
<td>N21.89</td>
<td>102,690,000,000</td>
<td>60,431,000,000</td>
<td>163,121,000,000</td>
</tr>
<tr>
<td>2000</td>
<td>5.3</td>
<td>46,386,011,231.4</td>
<td>N85.98</td>
<td>316,706,354,307</td>
<td>360,805,360,425</td>
<td>677,511,714,732</td>
</tr>
<tr>
<td>2001</td>
<td>4.4</td>
<td>44,137,994,251.6</td>
<td>N99.106</td>
<td>397,856,858,542</td>
<td>496,357,946,644</td>
<td>894,214,805,186</td>
</tr>
<tr>
<td>2002</td>
<td>3.8</td>
<td>59,116,847,821.6</td>
<td>N109.113</td>
<td>578,096,146,413</td>
<td>486,705,107,000</td>
<td>578,582,851,520</td>
</tr>
<tr>
<td>2004</td>
<td>33.7</td>
<td>87,845,420,504.5</td>
<td>N127.130</td>
<td>539,286,472,751</td>
<td>349,868,371,837</td>
<td>889,154,844,588</td>
</tr>
<tr>
<td>2005</td>
<td>3.4</td>
<td>112,248,353,104.9</td>
<td>N132.136</td>
<td>737,300,997,094</td>
<td>617,284,246,044</td>
<td>1,354,615,243,138</td>
</tr>
<tr>
<td>2006</td>
<td>8.2</td>
<td>145,429,764,861.2</td>
<td>128.50-131.80</td>
<td>950,321,044,808</td>
<td>568,556,877,659</td>
<td>1,518,877,922,467</td>
</tr>
<tr>
<td>2007</td>
<td>6.8</td>
<td>166,451,213,395.6</td>
<td>N120-N125</td>
<td>1,050,366,020,162</td>
<td>830,557,929,821</td>
<td>1,880,923,949,983</td>
</tr>
<tr>
<td>2008</td>
<td>6.3</td>
<td>208,064,753,766.5</td>
<td>N115.50-120</td>
<td>1,352,932,377,417</td>
<td>860,297,858,932</td>
<td>2,213,230,236,349</td>
</tr>
<tr>
<td>2009</td>
<td>6.9</td>
<td>169,481,317,540.4</td>
<td>N145-N171</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2010</td>
<td>7.8</td>
<td>369,062,464,570.4</td>
<td>N148.21-154.8</td>
<td>2,077,358,560,347</td>
<td>1,853,906,761,420</td>
<td>3,931,265,321,767</td>
</tr>
<tr>
<td>2011</td>
<td>4.9</td>
<td>411,743,701,116.4</td>
<td>N151.05-165.1</td>
<td>2,425,065,124,967</td>
<td>1,146,750,553,167</td>
<td>3,571,815,678,134</td>
</tr>
<tr>
<td>2012</td>
<td>4.3</td>
<td>460,953,836,444.4</td>
<td>N155.09-161.5</td>
<td>2,425,049,954,640</td>
<td>1,519,986,106,691</td>
<td>3,945,036,061,331</td>
</tr>
<tr>
<td>2013</td>
<td>5.4</td>
<td>514,966,287,206.5</td>
<td>N153.21-162.9</td>
<td>3,365,764,770,349</td>
<td>1,621,455,655,252</td>
<td>4,987,220,425,601</td>
</tr>
<tr>
<td>2014</td>
<td>6.3</td>
<td>568,488,939,784.0</td>
<td>N170-N199</td>
<td>3,542,353,163,488</td>
<td>1,100,606,836,512</td>
<td>4,642,960,000,000</td>
</tr>
<tr>
<td>2015</td>
<td>2.7</td>
<td>481,066,152,870.3</td>
<td>N199-N300</td>
<td>3,791,948,491,709</td>
<td>701,415,465,449</td>
<td>4,493,363,957,158</td>
</tr>
<tr>
<td>2016</td>
<td>-1.5</td>
<td>405,082,677,659.9</td>
<td>N300-N320</td>
<td>4,232,140,000,000</td>
<td>1,845,540,000,000</td>
<td>6,077,680,000,000</td>
</tr>
<tr>
<td>2017</td>
<td></td>
<td>5,264,308,710,894</td>
<td></td>
<td>2,177,866,775,864</td>
<td>7,441,175,486,758</td>
<td>12</td>
</tr>
</tbody>
</table>

wise to tackle this venomous lapse head on by establishing the Independent Corrupt Practices and other related offences Commission (ICPC) through an enabling Act of the National Assembly in 2000 (later amended in 2003). The imminent result was not surprising amidst the uprising clamour by National Assembly members for what they described as ‘furniture allowance.’ The country’s GDP growth rate went up massively to 5.3% (about N3.9 trillion equivalent) seemingly attesting positively to the impact of that year’s budget implementation and the response of ICPC to the corrupt situation that was gradually drawing global attention to Nigeria then. However, a report by the US Department of Justice in January 18, 2012 appears to paint a different picture about the above acclaimed improvement in the public service during the O. Obasanjo administration.

According to the report, a Japanese construction firm, Marubeni Corporation, was said to have given in to a criminal penalty fine of US$54.6 million for allegedly bribing Nigerian government officials between 1995 and 2004 towards securing a US$6 billion Liquefied Natural Gas (LNG) contract in Bonny, Nigeria to a multinational consortium known as TSKJ. This claim was never investigated neither was any arrest made to that effect. No government official has since been arraigned to answer for this in the light of accountability, transparency and good governance.

**Situation 2:** In 2001, Nigeria’s GDP growth capacity got weakened and only picked up from 2003 when it hit 10.4%. This period was characterized by so much corrupt practices in public governance, so much clamour for power shift in the National Assembly and power contest in the country given the general elections that held in 2003.

Howbeit in 2004, the government of Chief O. Obasanjo (the then President) responded to the situation in the country with the signing into law, a new anti corruption Bill that birthed the Economic and Financial Crime Commission (EFCC). That same year, the country recorded its highest economic growth feat of all time at 33.7% from 10.4% in 2003. This was period in the history of Nigeria when Recurrent expenditures began to take the lead in the annual budget expenditures of Nigeria (N539.3 billion in 2004 against N349.9 billion budgeted for Capital expenditures).

The successive year (2005), Nigeria got relieved of US$18 billion international indebtedness to the Paris Club with an overall reduction of Nigeria’s debt stock totalling US$30 billion. Given this unique achievement by the O. Obasanjo administration, expectations got higher that the economy would take a different shape the following year (2006), especially as about N1.35 trillion was budgeted for expenditure that year (2005) in contrast to the N889.2 billion expended the previous year (2004).

**Situation 3:** The years 2006 - early 2010 marked the period of unfaithfulness among Executive directors of corporate organizations and financial crises in Nigeria which affected many promising Money Deposit Banks in Nigeria. With GDP growth rate clamping down to 6.3% in 2008, over N6.7 trillion shortfall became the case in the country’s GDP amount in Naira in 2009.

More worrisome is the fact that despite the huge budget sum expended by the country between 2006 – 2008 (N1.5 trillion ,N1.9 trillion, and N2.2 trillion, totaling N5.6 trillion), little or no impactful result was felt.

Rather, uninvestigated cases of misappropriations flittered the nation’s economic and political atmosphere. [20] recalled that in March, 2006, an incident of disrespect to due process by the then president was recorded. President O. Obasanjo was said to have withdrawn US$17,290,067 (about N2.1 billion) as supplement to the cost of the extension of the national census without the knowledge of the National Assembly. The House of Representative only learnt about it 3 months later through a letter from the President in his effort to out-shadow the interest of the Senate Committee on Finance and Appropriation in the matter.

This action actually contravened provisions of Section 80(3) of the 1999 Constitution which states that:

> "no monies shall be withdrawn from any public fund of the federation, "unless the issue of those money has been authorized (not by governors or stakeholders) by an Act of the National Assembly."

The controversial US$1.1 billion Malabu Oil deal, another questionable incident of blurred transparency in public governance, has been not accounted for till date. [21] noted that the Terms of Settlement encapsulating details of the
Settlement between the Federal Government of Nigeria (FGN) and Malabu Oil & Gas Limited (Malabu) actually got executed on the 30th of November, 2006.

Recently, the Socio-Economic Rights and Accountability Project (SERAP), an investigative committee, stated that the O. Obasanjo’s administration spent US$16 billion on power projects between 1999 and 2007 which are not accounted for till date [22] & [23]. Another set of contracts with an aggregate value of $142 million awarded for the Kainji, Egbin, Afam and Ugehilli power stations could not be substantiated physically despite being included by the defunct Power Holding Company of Nigeria (PHCN) in its report before a hearing by a Committee of the House of Representative on how it spent its budgetary allocations between 1999 and 2007.

This readily attest to the fact that the N5.6 trillion budget expenditures claimed to have been judiciously implemented between 2006 – 2008 by the O. Obasanjo and S.M. Yar’ Adua administration (except proven otherwise) may after all be mere paper evidences and nothing more.

**Situation 4:** With much crises encompassing Nigeria economically as at 2010, the response of CBN via series of economic and financial policies and frameworks, one of which is the prudent guideline, towards rescuing and resuscitating the economic and financial health of the country was considered a timely suitable approach. This probably paid off as the country’s economy grew by 7.8% in 2010 (about N3.98 trillion budget monies were expended in 2010) in contrast to 6.9% economic growth speed witnessed in 2009.

**Situation 5:** Between 2010 and 2013, Nigeria struggled on with lots of fluctuations in her GDP growth rates e.g 4.9% in 2011 and 4.3 % in 2012. As much as the annual budget for both period never stopped growing (N3.95 trillion in 2011 and N4.99 trillion in 2012), little impact was felt economically as the country’s GDP growth movement headed downwards.

Any good Analyst, Economist, or Accountant will be persuaded to go extra mile to finding out what happened? Were the funds not utilized as planned? Or were they channelled into less productive investments that did not benefit the country economically?

A common saying among Analysts has it that: “Nigeria borrows so much only to spend on salaries (expenditures) and not on productive capital projects with viable/positive economic consequence.”

The fact that this sensitive growth decline in the nation’s GDP performance occurred during general elections and post election periods raises more suspicion that these budget monies were possibly and unlawfully diverted and expended on election and political parties’ activities and not on budgeted projects.

However a sudden light of hope appeared in Nigeria’s economic dark tunnel. Just barely few months into 2014, Nigerians felt the grasp of hope especially after life was rekindled back into the economy with her GDP pace capacity maintaining an upward slope of 6.3%. Nigerians rejoiced and the world celebrated her economy with a renewed but sudden feat as Africa’s largest economy, side lining South Africa to the second place with a GDP value of US$568.4 billion or N113.1 trillion equivalents. The country’s image as the giant of Africa soon ravaged every home and the social media, with little or no effort made by Nigerians at authenticating the truity of this uncommon economic fame.

The implication is that Nigerians got carried away by the numbers on the papers amidst feasting and celebrating their new status atop possible economic explosives with far reaching long-stretched developmental consequences.

The imminent outcome of this drama is what Nigerians later found is called ‘economic recession.’ But how did this happen? From 6.3% GDP growth rate in 2014 to 2.7% in 2015 and later -1.5% in 2016? So sudden? Was the G.E. Jonathan administration really hiding something before 2014 and only used the rebasing exercise as a reliable model to sustain the secret but looming economic danger? Or was there a timely misuse of public funds by his successor, M. Buhari upon assumption of office as settlements with respect to the just concluded 2015 election?

It could be recalled that in 2013, the Central Bank of Nigeria (CBN) reported that about US$20 billion of oil revenues accrued to Nigeria awaited remittance by the Nigeria National Petroleum Commission [24]. The out crying CBN governor got sacked as a response against expected concise investigation into the claims.
The shady arms deal of US$2.2 billion of the G.E. Jonathan administration [25] involving the procurement of arms for the Nigerian military in her fight against insurgency remains a tale among Nigerians.

**Situation 6:** The post June 2015 experience in Nigeria has been considered a sensitive and remarkable one in the nation’s history. It was a times Nigerians witnessed severe economic difficulties that culminated into the depreciation of Naira at the international market, high cost of food items, high cost of transportation, high cost of living, massive increase in crime rate including unlawful marketing openings in the international arena for the trading of sensitive human body organs as liver, kidneys etc, heightened state of insecurity, unrestrained ethnic and religious killings, and sabotaged insurgency etc.

Yet, the federal government claims it spent N1.3 trillion on capital projects in 2016 (the highest so far in Nigeria history) with no fully executed productive and sightable capital project to show for the claimed figures. [26] reported that the federal House of Representative doubted the figure adding that the impact of the money was barely felt in the economy. Quite pathetic.

4.2 Research Question Two

RQ 2: How does logical comparison between Nigeria’s post-1999 economic performances and her annual Recurrent and Capital Expenditures incurred help Nigerians substantiate statistically, the magnitude of possible impact felt in order to understand the strength quality of accountability and transparency practices upheld during these administrations?

Considering the above research question, Charts 2 and 3 were produced to enable the study clearly buttress on and discuss the economic performances of Nigeria and its Capital and Recurrent expenditures towards appreciating the quality of atmosphere created by post 1999 administration in Nigeria for the prevalence of accountability and transparency.

**4.2.1 Discussions and commentary on Chart 2**

A skeptical look at Chart 2 and 3 representing the annual GDP value of Nigeria for the years 1999 – 2016, and the country’s Recurrent and Capital budgets for the same years covered appear to paint an unmistaken portrait of Nigeria as an economically promising but troubled nation.

A bird’s eye view of the above two charts equally attests to this. Right from 1999 and except in 2002, 2014 and 2015, the figures of the national annual budgets of Nigeria have continued to rise vehemently. The GDP generated by the country has equally shown same but inequitable upward slopy situation during these periods except in 2001, 2009, and 2015. Indicators from Table 5 clearly reveal that Nigeria, except in 1999 – 2001 and in 2003, maintained more focus on recurrent expenditures than on capital projects. From 2004 – 2017, Nigeria recurrent expenditures have retained more than 50% of the entire annual budget (60.7% in 2004, 54.8% in 2005, 62.5% in 2006, 55.8% in 2007, 61.1% in 2008, 67% in 2009, 52.8% in 2010, 67.9% in 2011, 61.5% in 2012, 67.5% in 2013, 76.3% in 2014, 84.5% in 2015, 69.3% in 2016, and 71.6% in 2017).
Recall that items covered in these yearly recurrent expenditures are often limited to payment of salaries, welfare and other overhead and personnel cost etc. And this does not in any portray a likely image of an economy that is determined to move into the ranks of the world’s first twenty [27] best economies as deceptively echoed by successive administrations in Nigeria.

This, perhaps, not only reflects in the size of her annual GDP generated but also in the speed at which the economy has been growing overtime.

After 2004 where Nigeria recorded its highest rate of economic growth (33.7%) in her Gross Domestic Product (GDP), her economic performance has indeed witnessed slow-paced growth.

One would have thought that the Paris Club debt forgiveness will pave room for better economic atmosphere same year, however, the reverse has been the case especially as the country rarely witnessed steady growth in her GDP between 1999 – 2016.

Although her GDP value (US Dollars), except in 2008 and later in 2015, has maintained an upward increase, how can this be weighed justifiably with the nation’s ever rising annual budget whose impact is rarely felt given the upward and downward growth trend that has laddened the country’s GDP since 1999.

Insight from chart 3 above lends credence to this belief, although the upward movement pattern of charts 2 and 3 seem to complement each other. Yet, the aggressive/sharp upward slope nature of chart 3 tends to undermine the feasibility and reliability of this view.

Except this situation is reconsidered in the light of the nation’s economic growth trend maintained over the years and the attitudinal favourability of the country’s annual budget to recurrent expenditures items, one would be persuaded to concur with the federal government that continued rise in the accumulated figure of the nation’s annual budget is possible sensitive policy move by relevant administrations affected to resuscitating and reviving the sicky economy.

Affirmatively, successive post democratic government in Nigeria has been known for evident short sightedness and non interest in productive long term plan with feasible economic impact. What has been a popular staking over the years is the issue of borrowing from oversea just to offset salaries and personal costs in the public service. The recent past economic recession experience of Nigeria in 2016 through first quarter of 2017 equally attest to this.

5. CONCLUSION

The National and State Assemblies have failed to utilize its enormous power to ease the economic and social hardship confronting Nigerians. The rate at which the Executive has remained unchecked over the years in her attitude to budget implementation, financial stewardship, court orders/rule of law and plight of Nigerians equally attest to this weakness overbearing the lawmakers and the level of compromise among our legislators who were meant to serve as checks and balances to the excesses of the Executives.

If annual budgets are paper originated, paper evaluated, paper debated/defended, paper screened, paper approved/ passed into law and paper documented, then the how such budget was executed and implemented should be accompanied by an equivalent complementary process-paper accounted for, physically evaluated and verified as in paper, and shortfalls queried for unbiased clarification. This practical side of due process, accountability and transparency among developing nations’ democratic life, especially in Africa, is being fast buried.

Nigeria has not equally fared well in security due to poor accountability and lack of transparency in the activities of the Nigerian military. The country’s state of insecurity is quite alarming considering the level of sabotage that has saddled the Nigeria military’s anti-terrorism campaign at the North East from 2003 – date. News of funds meant for arms and ammunitions acquisition being embezzled or non accounted for are no longer new. This has visibly paid off in the rate at which crime and unlawful maiming of innocent people has increased unchecked in the country.

The fact that Nigeria, since 1999, appear to have been saddled with unpurposeful, self willed, non-transparent, and non-accountable leadership meant that the matter of good governance will always remain a questionable discourse in the country’s youthful democracy and academia.
Global perception of Nigeria's corrupt status has not also maintained a different opinion about this. Statistics available online and globally showed that the Transparency International ranked Nigeria in 2011, 143rd out of 182 countries in rating the world most corrupt nations. In 2012 and 2013, the country ranked 139th and 144th in the world out of 174 and 175 countries observed with scores of 27 and 25 over 100 respectively. In 2014, it ranked 136th out of 175 countries with a score of 27 against 100. The country has since then maintained the 136th position in 2015 and 2016 out of 167 and 176 countries, scoring 26 and 28 over 100 in both years affected (www.transparency.org/cpi).

6. THE WAY FORWARD

Annual national budget emphasis should be rechanneled more to productive capital projects that should be able to generate commendable revenue capable of offsetting salaries and other personnel or personal costs obtainable in public service. But where recurrent expenditures must receive sensitive attention in any year, efforts must be made to establish the relevance of the same to the national economy in order to avoid waste and loss of scarce public funds to embezzlers and looters in the public service arena.

Annual budgetary allocation to recurrent expenditures needs to be revisited as well. Sensitive agencies and institutions of the government gooping so much funds meaninglessly must be reassessed for effective reductions where applicable. The National Assembly and Security allocations are no exceptions.

The issue of immunity clause as treated in the 1999 Constitution (as amended) must be revisited to improve accountability atmosphere in public service. Public office holders need be made to answer for any suspected acts of funds misappropriation or mismanagement irrespective of the office held.

Provisions of the 1999 Constitution protecting the interest and freedom of public criminals through what is known as Presidential pardon must be revisited for prompt amendment. Offenders of the law need be allowed to face the full wrath of the law where applicable.

The President of the country must come to terms with the need to make public, the full details of sponsors or master minders of criminal or terrorist activities in the country. Until names are mentioned, accountability will remain a norm and value of no visible relevance, practice wise.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

REFERENCES


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