

## **Effects of Low Level of Public Accountability on National Development in Nigeria (2015-2020).**

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### **Abstract**

*The level of accountability among the public servants in the management of public affairs for development in Nigeria has consistently been an issue of concern over the years. This study therefore, sought to examine the effect of public accountability on national development in Nigeria. The specific objectives are: to ascertain the extent to which adherence to prudent financial management in public institutions enhanced national development in Nigeria; to find out the extent to which transparency in government affairs enhanced public accountability in Nigeria; to establish the extent to which outright violation of principle of checks and balances in the public service in Nigeria affects accountability and national development. The study adopted qualitative content analysis, where data were obtained mainly from secondary sources, while Agency theory was adopted as the theoretical framework. Findings revealed that poor public accountability practice in government institutions and among public servants has been the bane of national development in Nigeria; and that there are relevant laws in Nigeria which guaranteed public accountability but the spirit of the rule of law seems to be bound, in other words, there seems to be no prevalence/supremacy of the rule of law in practical terms in Nigeria. Based on the foregoing, the study recommends the following: that public institutions should be strengthened by enactment of stringent laws in order to check certain levels of financial breaches/violations; that transparency should be maintained in all government businesses/affairs as stipulated in the constitution and accountability framework; and that the three arms of government should rise up to their duties and responsibilities and give effect to the principle of checks and balances vis-à-vis public accountability, and that Federal Government should adopt a more practical approach as panacea to overcoming challenges of poor accountability in public sector organizations in Nigeria.*

**Keywords:** *Accountability, Public Accountability, National Development*

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### **I. Introduction**

In Nigeria, the state of public accountability from independence till date is highly disheartening. The more emphasis is placed on it, the more worrisome it becomes (Thovoethin, 2003). The Nigerian post-independence socio-political and economic experiences have proved that public accountability based on performance-responsibility evaluation, has been very weak since the first republic in 1966 (Adejuwon, 2014).

The traditional cornerstone of public accountability is the notion that each political representative and public official is subject to what is known as accountability. Public officials including political leaders ought to be responsible to the citizens for government officials' actions. (Kalu & Okeke, 2020). Public accountability reflects a shared responsibility, honesty, transparency, trustworthiness and openness between the government and the people on how public funds were expended (Okpala, 2012). In essence, records of government activities should be open to the people unless such openness may be contrary to national security (Bovens, 2007).

Similarly, public accountability connotes holding both elected and appointed public officials responsible for their governmental policies, actions and inactions including the application or use of power and utility of public funds. It implies that those who are in public service must answer or respond and account to the people (Kalu & Okeke, 2020). Nigeria as a federation, is a sovereign complex state where the national resources (commonwealth) and governmental powers are shared between the central government and the governments of the federating units or constituent units. In federal state, there are at least two levels of government; the central and regional, each of which has specific powers (legislative, executive and judicial) to be granted by the Federal Constitution (Kozakou-Marcoullis, 2015). There are numerous advantages of federalism which including but not limited to the following:

1. The horizontal division of powers of government (legislative, executive and judicial arms of government),
2. Vertical division of powers between the central/federal government and each of the federating units. This ensures there are checks and balances, to prevent abuse of governmental powers.
3. The identity and culture of the federating units are protected and preserved, etc.

All the three organs of government (Legislative, Executive and Judiciary) ought to be subject to public accountability both at the Federal and at each level of the federating units. Public accountability consists of two basic components – the explanation and justification of public officers' activities to the public, and an accompanying mechanism for public sanctions. Therefore, an institutional design for public accountability should be grounded in an explanatory requirement (ensuring that agencies explain and justify their actions), and a punitive element (Shkabatur, 2012).

Indeed, public accountability is one of the fundamental prerequisites for curtailing power abuse among elected or appointed public officers toward ensuring that power is directed positively in the achievement of efficiency, effectiveness and transparency in nation's public service (Okekeocha, 2013). The principle of accountability demands that public officials who have or are saddled with the responsibility of administering public goals and public welfare should judiciously utilize available human, material and financial resources for the overall national development. The principles and concepts important to public accountability include transparency, fairness, integrity, trust, responsibility, honesty and openness (Transparency International, 2013).

Historically, the root cause of poor public accountability in Nigeria date back to 1954 when a commission of inquiry was set up to look into the affairs of Igbo-Etiti District Council by the colonial administration. The outcome of the inquiry stated that "the conduct of the council affairs had become a public scandal and a systematic corruption in the award of contracts and promotion of staff" (Okonkwo, 2005). Similarly, in 1956, there was a tribunal known as the Foster-Sutton Tribunal which was set up by Colonial Administration which looked into the affairs of the African Continental Bank (ACB). The outcome of the report was that Zik was controlling the Bank's affairs like personal estate and so considered Zik's conduct as "falling short of expectations of honest and reasonable people" (The Economist Magazine, 1957).

With many years of military rule in Nigeria, it seems that public accountability under military era has not been driven by true national spirit (Vanguard, Nigeria, 2013). Asia (2000) posits that one of the root causes responsible for the poor public accountability in government, which has also prevented development in Nigeria was emergence of the Military in governance of the country on January 15, 1966. According to Kwanashie (2007), for most of the years between 1966/1979 and 1983/1999, the autocratic nature of government under military led to lack of accountability among public officials. This scenario undermined national development and increased the level of poverty in the society (Gberevbie, Joshua, Oluye & Oyeyemi, 2017). These were some of the action of public officials which flawed accountability procedures and resulted to corruption even during colonial era and made development seems elusive.

Research has shown that, at the time the military handed over power to civilians on May 29, 1999, the proportion of the poor in Nigeria had doubled over the previous two decades, during which time the country received over USD 300 billion in oil and gas revenue; if internal policies were adequate and the resources effectively utilized, the situation would have been far better than what obtained at the end of the military era in 1999 (Kwanashie, 2007).

Kalu and Okeke (2020) equally accounted on the level of breach of public accountability in Nigeria by the government officials of both the past and the present governments to include, the arrest of Rtd Col. Sambo Dasuki on December 1, 2015 by the State Security Service (SSS) for allegedly embezzling/looting about \$2.1 billion of public funds which was given to him in his capacity as the National Security Adviser for purchase of arms to combat Boko Haram. The budget padding and, stealing of N481 billion from the 2016 budget by suspected senior lawmakers and non-publication of the report of investigation by security and anti-corruption bodies into the alleged padding of the 2016 budget.

It is pertinent to note that the Federal Republic of Nigeria is not bereft of relevant laws to ensure public accountability. For instance, the constitution of the Federal Republic of Nigeria, (1999 as amended), provides for the guarantee of public accountability in the national life of Nigeria by her citizens and public officers. Sections, 52, 94, 140, 152, 185, 194 and 290 of the constitution, spelt out the constitutional requirements for the National Assembly members, State House of Assembly members, the President, Ministers, 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 officials' integrity, the level of the transparency maintained by them while in office and the quality of accountability upheld by such public servants in leadership positions. Section 15(5) of the Nigerian Constitution, 1999, provides that "the state shall abolish all corrupt practices and abuse of power" and that constitutional obligation on the Federal Government provides for a solid constitutional platform for effective public accountability. The Fundamental Objectives and Directive Principles of State Policy situate in Chapter 11 of the Constitution of the Federal Republic of Nigeria, 1999, are all geared towards responsibility, accountability and transparency of government and its officials.

The Olusegun Obasanjo administration 1999-2007 super-headed the development and emergence of public accountability and transparency-oriented policies and institutional framework through the evolution of Economic and Financial Crime Commission (EFCC) Act 2004, the Independent Corrupt Practices and other

related Offences Commission (ICPC) Act 2000, the Bureau of Public Procurement (BPP) Act, 2007, etc, all evolved and were powered by this administration towards setting out safe paths that contrasted the pattern upheld by the military regimes for the survival and sustenance of the country's reborn democracy (Nwoye, Ekesiobi & Obiorah, 2017).

In the premises of the foregoing constitutional provisions, one may be surprised observing how public accountability has been abused and corruption has eaten deep into the fabric of our country. For instance, the area of fiscal accountability, the amount of money that is often reported to be missing or to have been looted, embezzled in Nigeria by public officers is mind-boggling whereas the masses are continually languishing in poverty, unemployment, dysfunctional education system, inadequate social amenities and all manner of ill-conditions (Kalu & Okeke, 2020).

National development is a function of proper planning called the national Development Plan, which is executed through a government expenditure scheme as provided and approved in the national budget (Dunne, 2013). Development is based on the capital expenditure properly expended and accounted for which are critical and essential to the sustenance and growth of any nation. According to the World Bank Development Report (2018), National development is described as growth plus change. Change in turn is social and cultural as well as economic and qualitative as well as quantitative. It implies a process of reconstruction and development in various dimensions of a nation and development of individuals. It includes full-growth and expansion of industries, agriculture, education, social, religious and cultural institutions (Adesina, 2005). Nigeria in her sixty-one years of independence has been battling with the problems of national development in spite of huge human, material and natural resources deposits in her possession. Unemployment, infrastructure decay and illiteracy rate are still high in spite of various development agenda (Okpala, 2017).

Public accountability and rule of law seem to be in abeyance in Nigeria. Over the years, government has been budgeting huge amounts of money in her yearly plans captioned under various names such as "Budget for Growth", "Budget for Consolidation" and so on and these have been assuming upward trends (Ilemona & Nwite, 2018). For instance, between 2015-2020, the amounts have been N4.45, N5.06, N6.06, N8.162 and N8.92 in trillions respectively (National Bureau of Statistics, 2019). The figures are so huge that if faithfully implemented and accounted for would have triggered tremendous economic growth for overall national development. It is in view of the issues pointed out above that it becomes imperative in this study to underscore how low level public accountability by public office holders have undermined national development in Nigeria.

### **Statement of the Problem**

Challenges of accountability for development in Nigeria have become a thing of concern to scholars and the citizens alike. This is so, considering the enormous resources both human and material, at the disposal of government since political independence in 1960. For instance, between 1970 and 1990, the Federal Government of Nigeria realized the sum of US\$300 billion from crude and natural gas. This is without corresponding development and improved living condition of the people (Kwanashie, 2007).

Similarly, the Federal Government of Nigeria earned the sum of N7 trillion as oil revenue between 2010 and 2017 and N9.4 trillion in 2018 (Department of Petroleum Resources, 2017), and without corresponding development programmes carried out to enhance the living condition of citizens.

It appears that non adherence to public accountability and rule of law in Nigeria has rendered the principle of checks and balances ineffective and thus created a culture of corruption in government where public officials do not need to be accountable for their actions and the citizens cannot demand accountability. Nigeria seems to have experienced economic and social infrastructure decay, poor development planning and poor implementation of the national budgets in all facets of public sector, and lack of accountability and transparency leading to mistrust and other negative consequences (Okpala & Osanebi, 2019).

Another dimension of the cause of low level accountability seems to be lack of transparency, fairness, integrity, prudent financial management, and trust in the conduct of government business which consequently shows that, in spite of huge budgetary provisions over the years, there is no corresponding social infrastructure, service delivery by public sector, and worse still is the rising unemployment in the economy.

The controversies surrounding the 2016 budget padding and stealing of N481 billion in the National Assembly in Nigeria by suspected senior lawmakers, the \$2.1 billion arms deal probe by President Muhammadu Buhari and the non-transparent policies surrounding the fuel subsidy seem as evidence of low public accountability (Kalu and Okeke 2020). The Transparency International Score of Nigeria in Corruption Perception Index 2019 as 146 positions out of 198 countries evaluated with the percentage score of 26/100 appears as an indication of low public accountability in Nigeria (CPI, 2019). The 2019 fiscal deficit which seems higher than the N3.67 trillion recorded in 2018, the controversies surrounding the fuel pump price over the years, seem to be as a result of financial management by the public institutions in Nigeria.

It seems therefore, that corruption remains the major bane of public expenditure and national development in Nigeria in spite of all efforts of the present administration in the fight against graft and wasteful spending of public funds.

### **Objectives of the Study**

This paper aimed at evaluating the effect of low level of public accountability on national development in Nigeria. Specifically, the study was aimed at:

1. Ascertaining the extent to which adherence to prudent financial management in public institutions affected/affects national development in Nigeria.
2. Finding out the extent to which transparency in government affairs enhanced public accountability in Nigeria.
3. Establishing the extent to which outright violation of principle of checks and balances in the public service in Nigeria affects accountability and national development.
4. Examining the factors responsible for the low level of public accountability in Nigeria.

## **II. Conceptual Review**

### **Accountability**

Accountability is so crucial to the successful implementation of policies and programmes of government by its officials. It is seen as a condition in which individuals who exercise governmental powers are constrained to act in accordance with laid down rules and regulations (Chandler & Plano, 1988). It is these constraints engendered by required norms by public employees that help them to carry out their prescribed duties properly to achieve set goals of government to protect the interest of citizens in the society. Odugbemi (2008), argues that accountability helps citizens, civil society, and the private sector to scrutinize public institutions and officials to hold them accountable. Therefore, a society where leaders are not accountable is likely to experience mismanagement of public resources, exhibit corrupt tendencies, and hence be faced with developmental challenges.

In a common sense, accountability presupposes that an official or person who has been assigned duties should be held responsible for his/her actions and the consequences emanating from them. Takaya (1989), defined accountability as an official personal obligation to carryout assigned duties or activities and be responsible for results or outcomes. According to Adegbite (2009), accountability is conceptualized as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results.

### **Public Accountability**

Many Scholars have defined public accountability from different perceptive. Nwahunnya (1996) as cited in (Abah, Njoku & Nwoku, 2017) defined public accountability as the state of being held responsible for carrying out assigned public duties. This according to him, places on an individual the liability of being called to account for one's stewardship in public office. Similarly, Njoku (2007) defined public accountability as the process whereby every public officer occupying public position of authority accounts for his/her actions or inactions either directly or indirectly to the people.

Public accountability as a concept reflects a shared responsibility, honesty, transparency, trustworthiness and openness between the government and the people on how public funds are expended (Okpala, 2012). It implies the responsibility for one's action and behaviour within the context that public officer should be answerable to the citizens for his/her stewardship (Okpala, 2017). According to Bovens (2007), public accountability means that government and its officials are accountable and their activities open to the public. It is clear from the definition that the public entities (officials) that utilize public resources have an obligation to account for the way these resources are allocated, used and the results these spending have achieved. In other words, the main objectives of all public accountability initiatives are to ensure that public money is spent most economically and efficiently; that there is minimum of wastage or theft and that public actually benefit from the public finance (Adejuwon, 2014).

To ensure public accountability in any democratic governance, and ensure national development, there should be firm constitutional and statutory framework for the citizens to demand and enforce public accountability. There should be enactment of relevant laws vis-à-vis public accountability, rule of law, and unfettered access to justice by the citizens.

### **National Development**

National development refers to the ability of a nation to improve the lives of its citizens. Some of the measures applied were increased gross domestic product, an improvement on national literacy rate, health or

medical care facilities, economic and social infrastructure development to create enabling environment and enhance productivity capacities of the real sector (Ajayi & Afolabi, 2009).

To conceptualize national development, we shall first of all decompose development. Development has been viewed from different perspectives ranging from economic, political, and cultural and so on. From whatever angle that one intends to view it, it simply implies a positive change and transformation in socio-economic and political conditions of the society. It is the totality of the process of economic and social transformation, which results in broader outlook, higher standard and quality of life, political awareness, economic opportunities and self confidence in the people (Nnadi, 1999, as cited in Abah & Nwokwu, 2017).

In view of the above and for the purpose of this study, national development is perceived as the ability of a country to significantly enhance the social conditions of people through provision of social amenities such as quality education, portable water, infrastructural facilities, medical care, and so on (Abimbola & Adesote, 2012). According to Abah and Nwokwu (2017), national development is conceived as the exploration, harnessing and exploitation of available endowment potentials of a given country for enhanced standard of living of the generality of the people.

### **Empirical Review**

Okpala and Osanebi (2019) carried out a study entitled “Financial Accountability and National Development: Analysis of Role and Effect”. The study evaluated the impact of financial accountability on national development in Nigeria. The objectives were to examine the effect of fiscal accountability on national development in Nigeria; to evaluate the influence of fiscal accountability on quality education, health care service delivery, and economic and social infrastructure development. The study employed a survey research design as data were generated from structured questionnaire, the sample size was 350, and adopted Agency theory as its theoretical framework. The findings of the study revealed the following – that the fiscal accountability has negative impact but significant relationship with sub-variables and the aggregate of national development ( $R = -0.345$ ;  $R^2 = -0.321$ ;  $P < .05$ ); that the level of budget implementation, pre and post audit transactions and preparation and presentation of financial statements are weak and have affected national development in Nigeria negatively; and that the relationship between fiscal accountability and national development in Nigeria are significant. The study however, recommended that government should put in place a strategic structure that enables effective financial accountability framework in Nigeria; that government should partner with approved professional accounting bodies to strengthen the accounting infrastructure to boost fiscal accountability in Nigeria; and that penalty should be meted to MDAs for deliberate non-compliance with financial accountability.

Based on the findings of the study above, the weak and poor budget preparation and transactions has affected the national development plans in the budget; and that transparent fiscal accountability in the national budget will definitely spur national development in every critical sectors. The study was commended for adhering to research procedures.

Nwoba and Nwokwu (2018), carried out a study entitled “Public accountability and national development in Nigeria: An overview”. The study examined the relationship between public accountability and National development in Nigeria. The objectives of the study were: to identify the emerging trends in public accountability; to examine public accountability and good governance in Nigeria, and to x-ray on how public accountability can aid in sustaining millennium development goals in Nigeria. The study adopted people-centered and fraud triangular theories as its theoretical framework for analysis. The study adopted secondary source of data collection as content analysis was employed to interpret the data. The findings of the study revealed that weak internal control mechanism; poor policy implementation strategies and the controversies surrounding the implementations of public procurement act have remained unchecked. Based on the findings, the study recommended that special websites should be created, to record all procurement decision and that stringent reporting standard should also be employed; and also regular audit should be carried out and adequate development strategies should be adopted by all public institutions in Nigeria. The study by Nwoba and Nwokwu (2018) made far reaching findings that weak internal accountability mechanisms, poor policy implementation etc, are the bane of lack of public accountability in Nigeria which impeded all national development agenda over the years. The study lack some research procedure because it failed to state the implications of its findings to situation in Nigeria.

Nwoye, Ekiesobi and Obiorah (2017), in their study entitled “Accountability and Transparency Hurdles of Post-Democratic Regime in Nigeria: Economic Implications”. The study examined graphically the complementary impact nature of Nigeria’s budget expenditures and her economic performances in the post-1999 democratic dispensation. Examined the quality of accountability upheld during this period in light of incidences of questionable transparency in public services, to make logical comparison between Nigeria’s post 1999 economic performance and her annual recurrent and capital expenditures. The study adopted empirical appraisal and qualitative review approach as method of data analysis, which was used to appraise the recurrent and capital

expenditure of Nigeria budget from 1999 – 2016. Evidence from the statistics showed that Nigeria is yet to appreciate the place of accountability, transparency and absolute compliance to due process in the achievement of economic growth. The study recommended that annual national budget emphasis should be rechanneled more to productive capital projects; that annual budgeting allocation to recurrent expenditure needs to be revisited and that the immunity clause as treated in the 1999 constitution must be revisited to improve accountability atmosphere in the public service.

The study by Nwoye, *et al.* (2017), the paper stated that national budget implementation of capital and recurrent budget of any nation is monitored and evaluated against established budget benchmarks or standards, then getting back objectively to the people whose tax monies are being expended. made explicit expositions of the facts in Nigeria budget system and accountability. But the study failed to adhere to research procedure because the study has no theoretical framework and implications of the study.

Gberevbie, Joshua, Oluye and Oyeyemi (2017), carried out a study entitled “Accountability for sustainable Development and the challenges of Leadership in Nigeria, 1999-2015”. The paper aims to explore the relationship between accountability for the sustainable development and the challenges of leadership in Nigeria. The study adopted transformational leadership theory as its theoretical framework; secondary sources of data were used to generate information while the study adopted content analytical method to analyze data obtained. Based on the analysis of data obtained, the study identified the challenges to accountability for sustainable development to include, the challenge of leadership, unethical behaviour, poor maintenance culture, poor management of resources and corruption on the part of public officials. The study, therefore, recommended, that there should be adoption of more practical approach to the promotion of accountability, a determined fight against corruption and unethical behaviour, poor management of resources, and devotion of more funds to the execution of capital projects.

The study of Gberevbie, *et al.* (2017) is commended for research the underlining facts which negatively affect the accountability in public service which include, poor resources management, corruption, but failed to make any recommendation.

### **III. Methodology**

The study adopted qualitative content analysis as a design. Relevant literatures on public accountability in Nigeria were reviewed from available sources, namely: journal articles, internet materials, newspapers and magazines.

#### **Theoretical Framework of Analysis**

This study adopted Agency theory as its theoretical framework of analysis. The theory was first propounded by Stephen Ross and Barry Mitnick independently and concurrently in the 1970s. Ross was responsible for the origin of the economic theory of agency in 1973, while Mitnick was responsible for the institutional theory of agency in 1974. However, the basic concepts underlying these approaches are similar and complementary under different assumptions (Mitnick, 2006). The relationship of agency is one of the oldest and commonest codified models of social interactions.

The basic assumptions of the theory include:

- (i) That relationship subsists between two or more parties when one, designated as the agent, acts for, on behalf of, or as a representative of the other, designated the principal, in a particular decision or problem.
- (ii) That there are contractual arrangements, such as between employer and employee or the State and the governed (i.e citizens and their elected representatives).
- (iii) That there exist conflicts of interest between people with different interests in the same assets.
- (iv) That a principal engages a representative to execute some services on his behalf, therefore, the agent makes inclusive decisions (Ross, 1973; Jensen & Meckling, 1976).

In the public sector, the public servants/officials are agents who are appointed or elected by the citizens - the principals. Therefore, public servants/officials are accountable to the citizens to enable them evaluate their performance based on predetermined arrangements. The degree of accountability arrangements directly or indirectly contributes to the possibilities for actors with democratic legitimacy to be monitored and evaluated.

Lack of proper accountability in public affairs seems to have been the bane of national development in Nigeria. Adequate enforcement of laws and principle of checks and balances in jeopardy. However, since Agency theory is a general term for any mechanism that makes powerful institutions responsive to the citizens; public servants/officials should be made to be more responsive, responsible, accountable, and transparent and show utmost integrity in their dealings in public institutions.

The relevance of the theory to the study is based on the fact that adherence to public accountability principle and rule of laws by public servants as stipulated in the constitution will not only reduce but prevent wastage or theft of public resources (funds). It is also predicated on the fact that the more public servants are

accountable to their principals (the citizens), the more the achievement of improving service delivery, infrastructural development and overall rapid national development in Nigeria.

### **Challenges of Public Accountability in Nigeria**

Gberevbie, Joshua, Oluye and Oyeyemi (2017) have identified challenges of accountability for national development in Nigeria to include:

**Poor Leadership:** Poor leadership at the various levels of government has been identified in Nigeria as a major hindrance to national development. The successive political leadership in Nigeria—either military or civilians, lacked the capacity to perform, which manifests in low moral character, poor judgment, and knowledge of the society, lack of expertise in the management of resources available and their inability to innovate (Obadan & Edo, 2007). Furthermore, these leaders flagrantly disregard the tenets of good government – public accountability, transparency, the predictability of government behavior, and observance of the rule of law which are major factors that propel national development.

**Poor Resource Management:** In a bid for government to improve the living standard of the citizens, public enterprises were established in Nigeria. Regrettably, the poor management of public resources has not allowed the people to enjoy the benefits these PEs should offer. For instance, between 1999 and 2002, the total liabilities of 39 PEs were in excess of NGN 1.1 trillion or US\$6.87 billion, with accumulated losses of NGN 92.3 billion or US\$5.77 billion. In addition, these 39 PEs consumed an average of USD 3 billion annually in subsidies (Chigbue, 2007). Moreso, an investigation into the activities of the Bureau for Public Enterprises (BPEs) due to poor performance by the Nigerian Senate in 2011, revealed that the Aluminum Smelter Company of Nigeria built by the Federal Government in 1997 at the cost of US\$3.2 billion was valued by the BPEs in-house consultants for just US\$250 million and was eventually sold to a Russian company for only US\$130 million in 2010 (Gberevbie, Shodipo & Oviasogie, 2013).

**Poor Maintenance Culture of Infrastructure:** Poor maintenance of infrastructure has contributed to national development in Nigeria. In electricity power sector, for instance, research has shown that the nation's power generating is very low due to a combination of inadequate funds to build modern power generating stations and poor maintenance culture (Abiodun, 2014; Ayanruoh, 2013). According to Awosope (2014), poor maintenance culture in the electricity power sector in Nigeria has hampered the industries from meeting the statutory obligation of providing a cheap, clean and efficient source of energy ... thus, national development has been seriously slow down.

**Incompetent Governmental Institution:** The challenge here is that those heading these institutions that ought to implement government policies and programmes for development are not competent for the position they hold, yet they see themselves as larger than the institutions they are meant to head and as such are not accountable for their actions. As a result, public officials capitalize on the weak governmental institutions to defraud the people by taking decisions that are not in line with developmental goals of government (Olaopa, 2016).

**Corruption:** Corruption is endemic in Nigeria to the extent that government officials can no longer claim ignorance of its existence and devastating effect on the economy (Agbo, 2015). For instance, during the visit of the Nigerian President, Mahumadu Buhari, to United States in August 2015, he alleged that as much as US\$150 billion had been stolen from public treasury in Nigeria by officials of the immediate past President, Dr. Goodluck Jonathan (Agbo, 2015). He went further to say that some unnamed ministers under his predecessor, stole about 1 million barrels of crude oil daily. However, despite all the flurry of arrests, interrogations, and arraignments, Nigerians are still skeptical about the seriousness and ability of the government in power to get a conviction in the court of law (Agbo, 2015).

## **IV. Discussions**

The issue of discourse here is that noncompliance to rule of law in regard to public accountability has had negative consequences on the national development of Nigeria since independence. Public accountability based on performance – responsibility evaluation, has been very weak since independence in 1960 (Thovoethin, 2003). The degree of accountability among public officials in the handling of public resources/affairs in Nigeria has continued to decline over the years due to lack of transparency, lack of due process, corruption, lack probity and outright violation of the rules and principles enshrined in the constitution regarding accountability practices in national affairs (Thovoethin, 2003).

National development is a function of proper planning, and accountability is pivotal to the development of any nation. Development of any nation is based on the capital expenditure properly expended and accounted for which are critical and essential to the substance of economic growth and development (Adesina, 2005). Therefore, the goals of public accountability measures are to guarantee that public fund is spent most judiciously to ensure that the public actually benefit from public finance or resources.

The review of relevant literatures revealed some gaps. Though, literature on accountability in Nigeria public service virtually revealed the same issues that hinder public accountability and often slow down national development. Some of the studies reviewed were concerned with accountability and leadership, relationship between accountability and millennium development goals and, accountability and economic implications. However, the sub-variables of low public accountability that affected national development in Nigeria used in this paper include unemployment, poverty, low food generation, poor road network, checks and balances, prudent financial management, development planning, budget padding and fiscal deficit which have direct effect on public sector development. These sub-variables have proved that sufficient research has not been carried out on effects of the low level of public accountability on the national development of the sub-variables. Therefore in this study, we examined the effects of low level of public accountability on national development in Nigeria.

## **V. Findings**

It was found in the study that public accountability is pivotal to national development notwithstanding the current situation in Nigeria. Most of the works reviewed point out to the obvious fact that there is a link between public accountability and national development of any nation.

There is no doubt that public accountability at all levels of governance in Nigeria, has deteriorated over the years due to corruption, violation of rule of law and military intervention in nation's body polity, and these have eroded national development since independence in 1960.

This is in agreement with the report of Nwoba and Nwokwu (2018), that the prolonged military dictatorship in the nation's polity and the ad-hoc nature of issues of governance, the de-emphasis of accountability to the entrenchment and institutionalization of the practice of impunity and concentration of power, discouraged accountability and accentuated the propensity for corrupt practices or fraud in Nigeria.

Nigeria as a nation, presently, has not shown more practical and convincing seriousness and transparency in the enforcement of accountability in the management of the nation's resources. This is in agreement with the words of Nwoye, *at al*, (2017) which stated that Nigeria is yet to appreciate the place of accountability, transparency, and absolute compliance to due process in the achievement of economic growth and development. The implication of the foregoing findings is that Nigeria as a nation desirous for rapid development may not achieve it in near future unless accountability is practically enthroned and enforced through strict observance of the rule of law and public accountability procedures by public servants.

## **VI. Conclusion**

Public accountability is a good measure of any credible government who must get out of the shackles of under-development. For rapid development and growth in a country like Nigeria, the factors enumerated in this study militating against public accountability must be seriously taken care of. Despite the establishment of the so many anti-graft agencies and enactment of many Acts, the nation appears to be helpless in the fight against corruption and violation of accountability procedures in Nigeria. Development of any society is targeted to enhance the living condition of citizens. However, where there are challenges, rapid development is likely to stall, and Nigeria is not an exception. Any country with high level of corruption, lack of effective public accountability is usually prone to socio-economic deficiencies and developmental setbacks. The persistence of deficient public accountability in all facets of Nigerian socio-economic sector affects national development which has ultimately manifested in unemployment, poverty, poor educational system, poor health care delivery, high rate of crimes and other challenges. National Development is a major challenge in Nigeria due to lack of proper management of resources, corruption and lack of accountability of public officials arising from poor leadership over the years.

## **VII. Recommendations**

The paper made the following recommendations:

1. Public institutions should be strengthened in order to check certain levels of breach/violation of prudent financial management rules by the public servants in Nigeria. Certain levels of breach/violation of prudent financial management should be made to become capital offences or at least, serious offences that will carry up to life imprisonment.
2. Transparency should be maintained in all public businesses/affairs by the public savants/officials as stipulated in the constitution and public accountability framework. This will enable the citizens' access to information for proper evaluation of the integrity and level of accountability upheld by the public officers.
3. The three arms of government should rise up to their duties and responsibilities and give effect to the provision of the constitution of the Federal Republic of Nigeria, particularly on the principle of checks and balances vis-à-vis public accountability. Similarly, judiciary should ensure that rule of law thrives in Nigeria through the courage of the courts of law especially on issues bordering on public accountability and national development.



4. The federal Government of Nigeria should adopt a more practical approach as panacea to overcoming challenges of poor leadership, poor management of public resources, corruption, among others, to enhance national development.

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