Public Accountability and the Challenges of Democratic Governance in Nigeria: A Critical Exposition (2010-2018)

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ABSTRACT

One of the most worrisome problems of Nigeria as a developing nation has been the consolidation of democracy vis-à-visa prudent, disciplined, transparent and accountable government, responsible to the citizenry for their decisions and actions. This paper therefore had as its broad objective to scrutinize and address in concrete terms, the issues and cases of public accountability over the past decade (2010-2018) that continues to pose challenges to democratic governance in Nigeria. Accordingly, this paper employed content analytical approach, anchored on an ex-post-facto research design, so as to create a nexus between public accountability and democratic governance in Nigeria governing system. Consequently, secondary data from published academic journals, conference papers, articles, textbooks, and other relevant materials on the internet ere sourced to build a formidable qualitative study. The paper anchored its theoretical framework on the Social Contract Theory as its basis of analysis. The paper found out that there is absence of strong counteracting power and effective institutional mechanisms, to hold public officials accountable for resources expended in the course of their service to the citizenry. The paper summed that the intriguing circumstances of public accountability in Nigeria have rather been in breach than in actual observance; with cases of corruption, embezzlements, misappropriation of funds, selected anti-graft war and crushing of press freedom. The paper therefore calls on the Nigerian government to embrace Open Government Partnership (OGP) in institutional restructuring and reforms, to make government more open, transparent and accountable to the people.

Keywords: Public Accountability, Democracy, Democratic Governance

INTRODUCTION

Democratic governance is one of the most vital inventions of mankind in human history, described as governance that takes into cognizance the pulse of the people. [1] avers that this assertion stems from the fact that Democracy itself is an insistence on the expression of the will of the people, which maximizes the responsiveness of the rulers to the expressed interests and needs of the public. Hence, the essence of democratic governance is the ability of a state to equitably deliver necessary quantity and quality of public goods and services in an effective and reliable manner, to furnish the needs and aspirations of the citizens. Democratic governance therefore entails government that takes seriously its accountability for efficient management of public resources and encourages independent scrutiny of governments' stewardship of public resources [2].

It is believed that the integrity of public officials in being prudent, disciplined and transparent in their use of public funds (particularly in terms of financial management and procurement arrangements) do not only affect the level of trust citizens have in their governments, but also, fundamentally determines the social equality interactions/relationships that exist between the people and the governing authorities, in the quest to consolidate democracy. On the foregoing note, [3] argue that it is the reason why the policies that supply public goods and services are by the principle of public accountability with its correlates of openness, transparency, fairness, due

process and the rule of law, social justice and equality, liberty/right of the citizens to exercise civil and political activities, freedom of the press, freedom of associational groups from the State, independence of the judiciary, etc.

Public accountability is therefore regarded as the hallmark of modern democratic governance; since those who are authorized by law to spend public funds, are to exercise the concomitant responsibility of rendering their stewardship accounts to the people for whom the authority is held in trust [4]. Thus, the quintessential role of public accountability in consolidating democracy in any given polity cannot be overemphasized. Underscoring the importance of public accountability, [5] aver that:

> Public accountability measures and its attending focus on the pursuit to cob corruption has remained one of the characteristics of any meaningful democratization crusade world over. Becoming very useful to developing nations, with the realization that widespread corruption inflicts significant costs on countries making a transition to democracy, particularly at the stage where it is required to ensure the deepening of certain sustainable democratic governance ethos.

On the foregoing note, [6] affirms that the consolidation of democratic governance in any political system requires that citizens mandatorily have the right to know what actions have been taken on their behalf with regards to allocation or use of public resources, and they should have the means to force corrective actions when those in authority act differently, or in unjust manner. Hence, 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 the general public actually benefit from public finance. It is therefore argued that when the masses and their needs are not primacy in decision-making, with resources not allocated equitably but to achieve personal motive or group ambition, the essence of democratic governance is defeated.

Historically, Nigeria's crisis of governance is well documented with more periods of military dictatorship than of democratic civility. [7] identified the classification of Nigeria's regime or tenure-based governance as:1960-1966 first republic via civilian administration, 1966-1979 first military interregnum, 1979-1983 second republic marked by return to civil rule, 1983-1999 second usurpation of governance by the military, and 1999-till date which is the era of meaningful democratization. In other words, the true semblance of democratic governance in Nigeria is rather new and still evolving. [8] clearly notes that even with Nigeria's nascent democracy, there is an established system designed to ensure that public officials whether elected or appointed, are responsible to the citizenry and the community for their decisions and actions. [9] aver that Nigeria's realization that part of the most important functions of governments is the management and control of public resources further propelled the institutionalization of certain measures to enthrone definite modalities for engendering responsive, transparent and accountable public service restructuring; that would fast-track the consolidation of Nigeria's democracy.

Accordingly, The 1999 Constitution of the Federal Republic of Nigeria contains provisions for managing public funds, external controls for operating the accounting system, and procedures for annual appropriations, as well as institutionalized regulatory agencies of the Independent Corrupt Practices Commission and other related offences (ICPC) the Economic and Financial Crimes Commission (EFCC), etc. [10]. It is however worrisome that the system is apparently undermined by certain dysfunctional elements such that the state of public accountability in Nigeria is

rambunctiously disheartening. The intriguing circumstances of public accountability in Nigeria appear to have honored its ethics in breach than in actual observance. Views abound for the different possible causes of the flagrant graft that exists in Nigeria which mostly hinges on corruption as the causal factor of the unethical conducts of Nigerian public officials. The obvious deviation from the norm has become a recurring decimal and has come under intense academic inquiry by Nigerian scholars and the global world; particularly after the 1999 democratization process. However, no recent studies have been able to properly scrutinize and address in concrete terms, the issues and cases of public accountability in Nigeria that continues to make mockery of the nation's consolidation of true democratic governance.

Statement of the Problem

It is argued that the single most worrisome problem of Nigeria like most African states has been her struggle in attaining true democracy vis-à-vis lack of public accountability. The reoccurring issues and cases of outright deviation from the norm and violation of established modalities of accountability, is attributed to the absence of strong counteracting power or resilient opposition to keep Nigeria leadership in check. There is also lack of effective institutional mechanisms to call public officials to be accountable for every resources/monies that have accrued to them in the course of their service to the citizenry. Over the years in Nigeria, there have been general and specific observations from national regulatory bodies such as Public Accounts Committee (PAC) and international bodies like United Kingdom's Department for International Development, World Bank, Transparency grand corruption and abuse of public resources, suggesting that there are major weaknesses in the systems for the accounting and prudence of public sector expenditure in Nigeria. The ostentatiousness of public accountability in the Nigerian society is ridiculed in her virulent practices of corruption, embezzlements and misappropriation of funds, bribery, favoritism, selected anti-graft war, crushing of press freedom, as well as other forms of indiscipline and nefarious acts; such that the rot in the system is evident in virtually every facet of the Nigerian economy either at the level of the political, economic, security, social and even international dimensions.

METHODOLOGY AND THEORETICAL FRAMEWORK

Accordingly, this paper employed content analytical approach anchored on an ex-post-facto research design, so as to create a nexus between public accountability and democratic governance in Nigeria public service system. Hence, secondary data from published academic journals, conference papers, articles, textbooks, and other relevant materials on the internet were sourced to build a formidable qualitative study. To this end, the paper anchors its theoretical framework on the social contract theory, which posits that the true basis of any political society is subsumed in a 'pact of a social contract' to which all parties involved are held accountable.

The social contract theory is deemed a widely acceptable, reasonable and influential ground for explaining a constituted authority and individual citizen relationship and as [11] clearly notes, the theory is nearly as old as social and political philosophy itself but has been rightly associated with modern moral and political thinkers as [12]; [13] [14]. The basic assumption of the theory is premised on the 'social pact or agreement' in which all citizens in a political society willingly agree to enter into a social union under equal condition. The emphasis is that the 'social pact or agreement' demands that everybody relinquishes all old natural liberties; such that each individual gives up his freedom in order to empower the collective for the general will. Nevertheless, an individual does not submit or relinquish his liberties to the general will for nothing but to ensure that his freedom, security, needs and comfort will be adequately promoted.

Hence, the quintessence of the 'social pact' is that while the general will is to work relentlessly to promote the welfare of the individual citizens through the governing authority, who in return, enjoy the support of the individuals. This reciprocal interface forms the contractual basis of individual and constituted authority relationship with various responsibilities and obligations as far as each party to the contract is concerned [15]. Public accountability is therefore a binding social contract that further consolidates democratic governance in a political system. To this end, the government in a democracy is held accountable by the people and its officials have the responsibility to fulfill their end of the social contract. The contract or agreement between the citizens and their constituted authority lies with the responsibilities and obligations of the authorities to render periodic statements of all their transactions/activities with public funds. The 'social contract' therefore establishes institutional frameworks and modalities designed to ensure that public officials whether elected or appointed, are responsible to the citizenry and account for their decisions and actions.

The emphasis is therefore on a 'social pact' that takes on the unique responsibility of the Open Government Partnership (OGP) which is a simple, but strategic way for the individual citizens, civil society and reformers in governments to collaborate and commit to democratic reforms that makes government more open, transparent, accountable and eventually ensures that public institutions/officials work for the citizens, and not for themselves [16]. As a result, it is required of public officials (both the political office holders and civil servants) to embrace the responsibility that as constituted authorities, they are social servants who serve society and the common people. Thus they as government, has the responsibility to ensure social equality and freedom of the press and opposition, as well aswin the trust of its citizens, by being accountable to the masses who gave up their natural liberties to be governed.

Conceptual Discourse

The Merriam Webster dictionary conceptualized democracy as a system of government in which supreme power is vested in the people and exercised by them directly or indirectly through a system of representation usually involving periodically held free elections. In other words, democracy depicts a political system with institutions that allows citizens to express their political preferences via elections. This definition agrees [17] assertion that democracy exists where the principal leaders of a political system are selected by a competitive election, allowing the bulk of the population the opportunity to participate. From the foregoing definitions, democracy is reduced to elections and the electoral processes in which the power of decision and choice to select leaders rests with the people.

However, democracy as a concept is beyond the ballot box definition and more than the electoral process where citizens determine who will represent their interests in government. Arguing on the all-encompassing influence of democracy, [18] was emphatic in pointing out that the power of choice of leaders exercised by the people via elections, too often fails to translate to 'government by the masses and for the masses'. Thus the argument is in the reality of the plight of the people in countries like Nigeria where citizens perceive their elected governments to be disconnected and unresponsive to their needs, or corrupt and selfish in pursuing personal aggrandizement with public resources, to the detriment of the needs and aspirations of the masses who voted them into power. Effectively, a more comprehensive meaning of democracy was attempted by [19], who defines democracy as equality and participation of all citizens in a given polity; where all institutions (legislative, executive, judiciary and their agencies) are subordinate to achieving the equitable delivery of public goods to its citizens; where individuals enjoy their fundamental human rights and ultimately

hold elected representatives accountable or answerable to their actions and inactions.

Ugbem's definition of democracy agrees with [20] assertion that the ideal or purest form of democracy is when the people make their own decisions about the policies and distribution of resources that affect them directly. Thus, democracy entails government that thrives on the will of the people based on a popular sovereignty where the masses are the ultimate source of the authority of government. In other words, democracy not only ensures mass participation by way of encouraging the electorate to participate in the selection of their representatives, but most significantly, that democracy is nourished by transparency and accountability in public affairs. The implication therefore is that, democracy is made more meaningful when the principles of public accountability, transparency, mass participation, press freedom, citizens' rights and liberties, majority rule, and minority rights, social justice and equality are concomitantly observed with free and fair elections.

Hence, it is those principles of democratic governance that define democracy as a concept and democratic consolidation should therefore consequently connote a consistent and sustained practice of such principles. [21] argues that these principles are invaluable, particularly in developing countries (such as Nigeria), where contemporary challenges to the consolidation of democratic governance are much more than issues of rigged elections, vote theft or vote buying; but rather manifest as persistent trampling on the fundamental rights of the citizens, disregard for due process and rule of law, constant threats to activists and journalists, the media, civil societies, elimination of opposition and such other anomalies that undermines public accountability.

[22] conceptualized public accountability as the liability of those in public office to render periodic statements of all their transactions and/or activities with public funds and to be held responsible for their acts. Public Accountability therefore ensures that actions and decisions taken by public officials are subject to oversight so as to guarantee that government initiatives meet their stated objectives and respond to the needs of the community they are meant to be benefiting; thereby contributing to improved democratic governance. Accordingly, the International Organization of Supreme Audit Institutions (INTOSAI) [23] defines public accountability as the obligation of persons or entities entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them and to report to those that have conferred these responsibilities. Implied in these definitions is the notion that those entrusted with public funds have a legal duty to count and report the way in which the resources were allocated, applied and the results achieved.

Public Accountability according to [2] is all about being answerable to those who have invested their trust, faith, and resources in you. Therefore, the concept of accountability involves two distinct stages viz: answerability and enforcement. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked with providing oversight. Enforcement suggests that the public or the institution responsible for accountability can sanction the offending party or remedy the contravening behavior. As such, different institutions of accountability might be responsible for either or both of these stages.

[5] clearly emphasis that public accountability is the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards. This implies that public accountability means doing things transparently in line with due process and the provision of feedback; to ensure that public money is spent most economically and efficiently; that there is minimum of

wastage or theft and that the general public actually benefit from public finance. In this vein, public accountability rests both on giving an account and on being held to account. Therefore, a public officer may not only be required to present his 'doctored' account but may face the challenges of a certain compelling expectable stewardship from the authorities whose office he manages, or enjoys.

Hence the legal basis for public accountability in Nigeria is entrenched in a number of institutional and legal frameworks such as: the 1999 Constitution of the Federal Republic of Nigeria; the Audit Ordinance No. 28, 1956; the Finance (Control & Management) Act, 1958, the Fiscal Responsibility Act, 2007; the Financial Reporting Council Act, 2011; and the International Public Sector Statement of Accounting Standards formed the background for developing financial regulations, treasury and financial circulars used in measuring the level of public accountability in Nigeria. The Constitution contains provisions for managing government funds, external controls for operating the accounting system, and procedures for annual appropriations [3]. Likewise, the Finance (Control and Management) Act 1958 regulates the accounting system adopted for preparation of government financial reports; The Audit Ordinance Act, 1956 as amended by Audit Act 1988 provided for the audit and accountability for the public funds by the government in Nigeria. The Act sets out the duties of the Auditor-General for the federation and timing for audit and presentation of audited financial statements to the public.

[15] posit that the problem of public accountability in Nigeria gave rise to the formation of the code of conduct bureau. Likewise, the Public Complaints Commission Act, 1975 established the Public Complaints Commission (The Ombudsman) with wide powers to inquire into the complaints by members of the public concerning the administrative actions of any public authority and companies or their officials. Similarly, the Independent Corrupt Practices Commission; and other related offences (ICPC) was instituted in 2000 to receive and investigate reports of corruption and in appropriate cases prosecute offenders. In the same vein, the Economic and Financial Crimes Commission (EFCC) was also set up in 2003 as a law enforcement agency to investigate financial crimes of fraud, money laundering etc. Also in search of solutions to challenges of public accountability in Nigeria, SERVICOM (Service Compact) was introduced as mechanism to change the system of service delivery in Nigeria.

Issues and Cases of Public Accountability in Nigeria (2010-2018)

Questions have been asked of the impactful effectiveness of the Nigerian public service system, its legal and constitution frameworks as well as the proper functioning of its anti-graft agencies. Hence, are public resourcesbeen utilized in furnishing the needs and desires of the people? Do utilized funds target our society's most pressing challenges and are they resulting in a more accountable? In 2010, Transparency International global Corruption Perception Index drawn on a scale from 10 (highly clean) to 0 (highly corrupt), showed that Nigeria scored 2.4, and was ranked 134 least corrupt amongst the 178 countries surveyed. Presently Nigeria ranks 136 with 28% on a scale of 0-100%.Over the past decade, international bodies like United Kingdom's Department for International Development, World Bank, Transparency International, etc. have been assertive on endemic corruption and abuse of public resources in Nigeria; suggesting that there are major weaknesses in the systems for accounting of public sector expenditure. [19] avows that though there were good developments driven policies pursued under President Goodluck Jonathan, there were rather details of alleged grand corruption and gross lack of public accountability during Jonathan administration.

[7] asserts that in the early years of Jonathan administration 2010-2011, incidences of these acts were mere whispers that became more pronounced

towards the middle of the administration; such that as at December 2012, Nigeria was estimated to have lost over $400 Billion to corrupt practices. Towards the tail end of the administration, the government of Goodluck Jonathan was observed to have had several running scandals over embezzled and misappropriated public monies. In 2014, Lamido Sanusi, the then CBN Governor was sacked by President Jonathan for speaking up about the over $20billion oil money that was unaccounted for. According to [23], in February 2014, Lamido Sanusi informed President Jonathan that the state oil company, NNPC, had failed to remit US$20 billion in oil revenues owed to the state. Jonathan however dismissed the claim, placed the CBN Governor on suspension and later replaced him on grounds of mismanagement of the central bank's budget. After the conclusion of the NNPC's account audit, it was announced in January 2015 that NNPC's non-remitted revenue was in excess of US$1.48 billion, which was not remitted and not accounted for. Subsequently upon the release of both the PwC and Deloitte report by the government at the eve of its exit, it was disclosed that close to $20 billion was indeed missing or misappropriated or spent from CBN coffers, without appropriation.

Massive corruption and kickbacks in the transparency and accountability of Nigeria's Ministry of Petroleum also became more apparent at the mid and tail end of Jonathan administration. Nigeria's former petroleum minister Diezani Alison-Madueke was alleged to have looted over $20 billion, which was part of the proceeds from Nigeria's crude oil. New allegations of complete decadence of public accountability continue to emerge since the departure of President Jonathan on May 29, 2015. Of note is the massive scam in weapons and defense procurement under the guise of fighting Boko Haram. To the foregoing, [21] asserts that the open looting of public resources via criminal diversion of over $2.5 billion meant for purchase of arms to prosecute the war against Boko Haram, pauperized Nigeria and made mockery of Nigeria democracy.

On the 15th of September 2014, N10 billion not appropriated was released to the Office of the National Security Adviser by the Central Bank of Nigeria (CBN) in slices or potions of foreign exchange of $47 million, $5 million, 4 million Euros and 1.6 million Euros. [23] avows that a letter issued by the Office of the National Security Adviser in November 2014 revealed that the funds were released as 'funds for special services' sourced from a N40 Billion CBN released funds meant for Corporate Social Responsibility. Sambo Dasuki the former National Security Adviser (NSA) was alleged to have supervised the diversion and disbursement of the looted funds to various individuals (such as former PDP spokesman Olisah Metu, Ex-minister for Defence, Musilu Obanikoro, chairman of AIT Raymond Dokpoesi as well as in sponsoringJonathan's second term bid).

Further issues and cases of violation of public accountability under Jonathan administration were evidenced by the arrest of Alhaji Abdullahi Dikko the former Nigeria Custom Service boss for the embezzlement of the sum in excess of N40 billion from the coffers of the Nigeria Customs Service (NCS). Femi Fani-Kayode the former minister of aviation was likewise arraigned in court by the Economic and Financial Crimes Commission (EFCC) alongside a former minister of state for finance, Senator Nenadi Usman over an alleged N1.5b fraud. The anti-graft agency later filed a fresh charge against Kayode bordering on another fraud amounting to N4.7billion [4].

Most of the arrest and charges on fraudulent public officials by EFCC and ICPC was an open secret publicized nationwide. However, this is not to say that the cases/indictments have resulted in a more accountable way of governing to enhance Nigeria's democratic governance; due to the militating challenge of making the anti-graft agencies accountable for recovered funds. Different economic, social and anti-corruption programs have been initiated

in the last five years by President Muhammadu Buhari administration to enforce changes in Nigeria's public accountability system. [5] avers that President Buhari on assumption of office declared an Anti-graft war against all forms of corruption and to this effect on June 29, 2015 inaugurated a Presidential Advisory Committee Against Corruption headed by prof. ItseSagay to advice the incumbent administration on prosecution of the war against corruption and the implementation of required reforms in the nations criminal justice system.

In August 2015, Buhari also implemented the Treasury Single Account (TSA) which was first introduced but not implemented by his predecessor in 2012; initiating a unified structure of bank accounts enabling consolidation and optimal utilization of government's cash resources. The expectation was that the TSA would help prevent revenue leakages and was recorded to have saved N5.244 trillion as at February 10, 2017. He also sent to the Senate the Money Laundering (Prevention and Prohibition) Bill 2016 and the Mutual Legal Assistance in Criminal Matters Bill 2016 Bill in order to lend credence to his anti-graft crusade. The administration has laid claims to recovery of funds and assets stolen by past government officials [11].

Nevertheless, president Buhari is criticized of leading a selective war against corruption and reproached for imposing certain corrupt officials on the people as members of his cabinet. To the foregoing, the 'Mail Daily' (a leading Newspaper in the United Kingdom) in its May 15, 2016 article scrutinizing Nigeria's corruption status, questioned Buhari's sincerity in fighting corruption. The article provided a report revealing how the former Governor of Rivers State and the Transportation Minister of Buhari administration (Rotimi Amaechi), looted Nigeria's treasury and accused of misappropriating £338 million by a commission investigating the sale of state assets and is also accused of diverting £140 million of state funds into Buhari's presidential campaign, with reports he paid for media, consultants and private jets [13].

Despite the passion of the present administration in fighting corruption through its Anti-graft war Agencies, it is disconsolation that there is lack of commitment to democratic reforms that willmake government more open, transparent, accountable and together ensure that Nigeria public officials work for citizens, and not for themselves; particularly as the recovered looted funds are not properly accounted for. Though to correct the aforementioned anomaly, in 2016, Buhari set up the inter-agency Presidential Committee on Asset Recovery (PCAR) headed by Vice President Yemi Osinbajo, to bring together all law enforcement agencies involved in the recovery of assets, as part of efforts towards strengthening the fight against corruption. The committee had the mandate to coordinate the collation and categorization of recovered asset from 2016/2017; verify the records and status of physical assets such as buildings recovered under previous administration; set up the framework for management of recovered stolen assets to avoid re-looting and mismanagement of asset as was the experience in the past; create asset register for recovered asset to avoid a situation where former or serving public officers carry away government assets [2].

In 2017, President Buhari approved a line item in the Appropriation Act where recovered asset is identified as a source of revenue, with clear regulations that when the assets are disposed, recovered funds whether from overseas or from within the country, shall be paid into the Asset Recovery Account in the Central Bank of Nigeria. [5] further explained that it is expected from the moment such recovered fund is paid into this account, the Minister of Finance becomes accountable for the management of these funds for the purpose of moving it into the consolidated revenue account and to disburse it as required under the Appropriation Act. But the reoccurring bottleneck is that the transactions or movement of such funds does not involve the people, who instead of being left in

the dark, should have the right to know what actions have been taken in their name and the public authorities ought to voluntarily give accurate (not doctored) account of their stewardship to the public.

[19] clearly points out that the consolidation of democratic governance requires public officials to handle public monies transparently in line with due process and subjected to the provision of feedback to the people. Unfortunately, the reality of Nigeria's democracy is evident in the systematic clamp down on any form of public scrutiny or strong opposition by the present administration. [4] was quite vociferous in his assertion that Nigeria under Buhari has been quietly crushing press freedom and liberties of the citizens, such that the masses are increasing losing their fundamental rights to scrutinize or hold its government responsible for government actions. [3] affirms that with the controversial 'Hate Speech Bill', the final breath of democracy in Nigeria is being snuffed out of the people by the elected and appointed public office holders.

CONCLUSION AND RECOMMENDATIONS

The crux of democratic governance no doubt, is that government exists to serve the interest of the masses that elected them into public office. Yet, lack of public accountability and its attendant incidences of gross misappropriation, fraud, corruption, social injustice and violation of due process, abuse of fundamental rights and liberties and other form of undemocratic practices continue to pose major challenges to the consolidation of democratic governance in Nigeria. Public accountability as a major tenet of modern democracy is a built in check, to ensure that public officials who enjoy the authority of withdrawing from the treasury of public exchequer, lawfully use such funds with due regard to economy and efficiency. But the increasing institutionalized robbery of the common people of Nigeria by government officials is a clear indication that Nigeria at this critical state still has a very long way to go in instilling true democracy; via transparent and accountable government capable of accomplishing the much desired socio-economic and political transformation of the nation.

This paper therefore recommends for the re-orientation of our value system and restructuring of our institutional framework to curb the defaults of public accountability in Nigeria governance system. To achieve this, Nigeria must embrace the Open Government Partnership (OGP) in its institutional restructuring and reforms, to make government more open, transparent and accountable to the people and collaboratively ensure that Nigeria public institutions work for their citizens, and not for their personal aggrandizement. Likewise, strengthening the independence of the judiciary and the capacity of the anti-graft agencies will further enhance public accountability in Nigeria. But to fast-track the consolidation of democratic governance in Nigeria, public confidence should be restored in the people through freedom of the press and respect for public opinion; likewise by making the transactions of public funds in the present 'Asset Recovery Account' more prudent and transparent.

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