

Accountability and transparency as a tool for Enhancing better work environment

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ABSTRACT

This paper examines the concept of accountability and transparency in the third tier of government as a tool for enhancing better work environment. The result of a survey by Afro-barometer shows that, the practice of accountability and transparency appears not to be deep-rooted in Nigeria local government system as evidenced from the respondents. Apart from a strong advocacy for the institutionalization of the culture of accountability and transparency into the local government system, the paper suggests campaigns by anti-corruption agencies for entrenchment of accountability and transparency in the local government system and an urgent need to increase the local government allocation through additional resources transfers as an incentive to improve performance.

Key words: Accountability, Transparency, Local Government.

1. Introduction

Local government is the third tier in Nigeria's federal system of government. It is nearest to the people at the grassroots. It is a structure that provides for the goods and services needed by the people and to also bring development and good governance to the local level. To underscore this importance, Section 7(1) of the 1999 constitution of the Federal Republic of Nigeria specifically guarantees a democratically elected local government system, while schedule 4 of the same constitution defines the functions of the local government. The implication of its constitutionally guaranteed governance structure and its closeness to the people is that the institution of Accountability and Transparency and their norms in governance should be more evident at this level. In a situation where these cherished norms in governance (Accountability and Transparency) are absent unethical practices now take over, creating an unhealthy working environment which results into poor service delivery at this tier of government. Again, in recent years, issues of Accountability and transparency have taken an added prominence as people at the grassroots, interest groups as well as business and the media are demanding more from the local governments both in terms of service quality and cost effectiveness. The public wants to be sure that, what is been collected from them as tax is properly utilized and that, the decisions been made by their elected representatives are informed, fair and meet the needs of their respective communities.

Against this analytical background, this paper examines the concept of Accountability and Transparency and the link between them at the third tier of government. The paper also examines various strategies of institutionalizing the culture of Accountability and Transparency at the level of this governance so as to be able to reposition and create a conducive work environment for better service deliveries and development at the grassroots level.

2. The Concepts of Accountability and Transparency

The concept of Accountability has a long tradition both in political science and financial Accounting. In political science, John Locke's theory of the superiority of representative democracy built on the notion that, accountability is only possible when the governed are separated from the governors (Staftan, 2009).

In ethics accountability is often used synonymously with such concepts as responsibility answerability, blame, worthiness, liability and other terms associated with account giving.

In leadership roles, accountability is the acknowledgement and assumption of responsibility for action, products, decisions and policies including the administration, governance and implementation, within the scope of the role or employment position and encompassing the obligation to report, explain and answerable for resulting consequences (Abubakar, 2010).

In line with the above, Akindele et. al, (2011) in their contribution to the discussions on the concept of Accountability contended that:

“Accountability is a way of being answerable or liable for ones' actions and/or inactions and conduct in office or position. It has equally been defined as the process of making elected officials and other office holders accountable and responsible to the people who elected them or appointed them for their actions while in office. Thus accountability connotes the state or quality of been liable and required by a special person or group of people to report and justify their actions in relation to specific matters or assigned duties”.

Contributing to the debate, Erero (2000) said that, accountability focuses attention upon the sanctions or procedures by which public officers may be held to account for their actions.

Malena and McNeil (2010) defined accountability as the obligation of public power holders to account for or take responsibility for their actions. Accountability exists when power holders must explain and justify their action or face sanctions.

From the foregoing we can conclude that accountability is associated with three different meanings; greater responsibility to elected superiors; greater responsiveness to community groups; and greater commitment to values and higher standards of morality.

According to the United Nations manual for Local Government Accounting and Budget Execution (1952), accountability is a legal liability involving the establishment of a pattern of control over receipts and expenditure that permit a determination either by the executive or by legislative, funds that are spent for public purposes.

2.1 Forms of accountability

Accountability can be in the form of social accountability, financial accountability, political accountability, administrative accountability, ethical accountability and legal accountability.

2.1.1. Social accountability

Social accountability is affirming and making operational and direct accountability relationship between the citizens and the state (Malena and McNeil, 2010). Social accountability practices include for instance; participatory public policy, participatory budgeting, public expenditure tracking and citizen monitoring and evaluation of public services (Malena and McNeil, 2010).

2.1.2. Financial accountability

Financial accountability is the establishment of the pattern of control over the receipts and expenditures that permits a determination either by the executive or by the legislature (or both) that public monies have been used for public purposes (Ola and Effiong, 1999). It is concerned with the establishment of pattern of control over receipts and expenditure of public funds. Financial accountability is the justification of estimates, the superintendence of the use of appropriated funds, the devices for timing the rate of expenditure and the auditing of accounts (Ayo, 1998).

2.1.3. Ethical accountability

This is the practice of improving overall personal and organizational performance by developing and promoting responsible tools and professional expertise and by advocating an effective enabling work environment for people and organization to embrace a culture of sustainable development.

2.1.4 Political accountability

This arises where the political leadership being a social contract between the leader and the led rests on the sanctity of the constitution from which the government in power derives its legitimacy, Akpa (2008).

Political accountability can be measured in the following ways:

- the extent to which politicians in public offices have kept to the bounds of checks and balances contained in the constitution;
- the extent to which politicians have conducted themselves in a free and fair elections without violence, rigging and rancor;
- the extent to which politicians in office have kept faith with their electoral promises.

Administrative Accountability

Internal rules and norms as well as some independent commissions are mechanisms to hold civil servants within the administration of government accountable. Within the department or ministry, first behavior is bounded by rules and regulations; secondly, civil servants are subordinates in a hierarchy and

accountable to superiors. Apart from internal checks, some watching units accept complains from citizens, bringing government and society to hold civil servants accountable to the citizens.

2.1.5 Legal accountability

Legal accountability is usually enforced through the courts and tribunals and other quasi-judiciary institutions. In developed countries like Britain, France, USA and a host of others, they ensure that everyone whose conduct is questionable in one form or the other is subjected to legal accountability regardless of the person's social or political status in the society Alakuro (1999).

2.2. Transparency

Transparency refers to the uprightness, fairness and openness in dealing with people generally both at official and private levels. It has to do with living a life that is anchored on principles of probity, good conscience and clean track record devoid of stains of cover-up, cheating, or lying. A transparent officer insists on dispensation of justice in an unbiased manner which is devoid of ethnic, religious or nepotic considerations.

Akpa, 2008 enumerated the attributes of the transparent officer as follows:

- he is ready and willing to share information in an open manner;
- he makes open to the people existing procedures for making decisions;
- ensures that, there exist open channels of communication between the public and government to enable the citizens to understand and monitor government properly;
- he is responsive to the yearnings and aspirations of the people;
- he obeys due process procedures and the rule of law in order to be perceived as equitable and fair;
- he makes available to the public all public accounts and audit reports.

From the foregoing we can infer that transparency deals with moral obligation, act, attitude or behavior that is in tune with practices commonly applauded within a given society, organization or environment.

Dwivedi (1978) cited in Ikotun (2004) conceptualized transparency in the public service to exist whenever public servants, individually or collectively refuse to use position in a way which compromises public confidence and trust because of conflict of loyalties or values, or as a result or attempts to achieve some form

of private gain at the expense of public welfare on common good.

Egonwan (1999) maintains that a transparent worker does not relegate positive management practices to the background with a view of perpetuating systematic illegalities that guarantee personal enrichment, self aggrandizement and blatant misappropriation of public funds. He maintained that, the situation could be very worrisome as it could attract suspicion, distrust, youth restiveness and loss of confidence by the local populace, who are engaged in unabated demands for transparency, accountability, integrity in the management of their resources.

3. The link Between Accountability and Transparency

The twin concepts of Accountability and Transparency have in recent years become household terms and the veritable ringtones of good governance. According to Abubakar (2010), these two paradigms are important pillars of democratic governance in modern societies and in governance in the local government system. They are closely related that they reinforce each other for optimum results. Accountability normally takes its roots from transparency because there is no way an officer will allow himself to the whims of accountability if he is not transparent. This is because transparency is a matter of ethical behavior and morality implying that it is only people of upright moral disposition that will want to be accountable (Akpa,2008). Accountability and transparency therefore constitute the wheel for democratic governance to run and therefore constitute its accelerator in compelling a government to live up to expectations.

Transparency alone many not lead to anything unless there is accountability, this is because accountability is the outward manifestation of transparency. The two are needed in a work environment to create an effective and efficient workforce that will be able to win the confidence of the public.

4. Local Government in Nigeria: An Assessment

The 1999 Constitution of the Federal Republic of Nigeria specifically establishes local government administration as the third-tier of government. According to Awotokun (2001), the main functions of a local government as stipulated in the fourth schedule of the 1999 constitution are as follows: (see appendix I).

It could be seen from the constitutional provisions that, two groups of functions are set for local government to perform and the primary objective of establishing local government is to provide a means of making available a number of services stated in the constitution to meet the needs of the people at local level.

Based on the provisions of the constitution as per appendix I. Afrobarometer (2008) conducted an assessment of the performance of local government in Nigeria in 2008. The survey was done in two parts. The first part labeled Table 1a assessed the role of local governments on provision of essential services. The second part labeled 1b assessed the public opinion on consultation and accountability by the local councils. See the tables below.

Table 1a: Assessment of the role of local government on provision of essential services

Essential services	Fairly/very well	Fairly/very badly	Do not know/have not heard enough
Maintaining local roads	33	65	2
Maintaining local market	37	60	2
Maintaining health standards in public restaurant and food stalls	33	62	4
Keeping our community clean (for instance, refuse removed)	41	58	2
Collection of license fees of bicycles, carts, and barrows.	37	54	10
Collection rates on privately owned houses	31	57	13

Source: Afrobarometer 2008 (www.afrobarometer.com)

Table 1b: Public opinion on consultation and accountability by the local council.

Public opinion	Fairly/very well	Fairly/very badly	Do not know
Making the council's programme of work known to ordinary people	22	68	10
Providing citizens with information about the council budget (that is, revenue and expenditures)	20	71	9
Allowing citizens like yourself to participate in council's decisions	18	73	9
Consulting others (including traditional, civil and community leaders before making decisions)	24	63	12
Providing effective way to handle complaint about local councilors and officials.	21	68	11
Guaranteeing that local government revenues are used for public services and not private gain	22	68	11

Source: *Afrobarometer (2008) accessed at www.afrobarometer.org.*

The analyses are based on responses obtained from respondents in round 4 Afrobarometer survey conducted in Nigeria in April 2008.

In the survey, a total number of 2,408 Nigerian citizens aged, 18 years and above were interviewed using structured questionnaires in face-to-face interviews. The survey respondents were asked 'How well or badly would you say your local government is handling the following matters? Responses were collected and presented in table 1a and 1b.

From the results of the survey shown in table 1a and 1b the public seem not to be satisfied with the performance of the local councils. This may stem from a number of constraints the local councils face in their attempt to provide satisfactory services to the public. Some of them include inadequate trained manpower, poor budgetary provisions and absence of up-to-date annual accounts to work on among others. In the face of all these constraints, if the local councils make accountability and transparency their guiding principle, they will be able to create an enabling work environment that will result in effective and efficient work force that will win the confidence of the public.

The failure of local governments to provide accountable and transparent governance is particularly serious because it negates the popular slogan in the country that local government is closest to the people. The solution to this is that, there should be a deliberate attempt in trying to institutionalize the culture of accountability and transparency in the

workforce of the local governments.

5. Institutionalizing the Culture of Accountability in Local Government Administration in Nigeria.

Culture plays a critical role in governance. It defines the values, roles, norms and expectations of right and wrong and/or proper and improper behaviours of members of the society. It ensures transparency and accountability at several levels of governance such as family, village, local, state and federal government (Idachaba, 2006). Culture has a strong influence in defining the relationship between citizen and government and between the political leaders and the electorate.

This rests on the popular notion that, councils which are likely to put people first stand to propagate high moral standard in the conduct of their activities. This can only be achieved through institutionalization of the culture of accountability and transparency. To institute this culture, the councils must ensure the following;

- ✍ Council leadership must promote and support principles of ethics by setting examples for other council members to emulate.
- ✍ Training and orientating in ethical values and standards.
- ✍ Council chairmen and councilors must always uphold the law and order at all times, act within the trust placed on them.
- ✍ Council officials must ensure that, whenever there is conflict between public and private

interests, only public interest should prevail.

- ☞ Always put your conducts in a way that integrity is not at any point questioned.
- ☞ Try as much as possible to document all gifts, hospitality and a favour received as member of the council, but be close with discernment not to accept gifts meant to reasonably influence your sense of judgment.
- ☞ Ensure that in the course of carrying out public business, like awarding contracts/making public appointments or recommending individuals or groups for rewards and benefit, always steer to make decisions on ground of merit not on selfish and parochial considerations. The principle of due process should be scrupulously adhered to. Transparency international initiatives, Budapest (1999).
- ☞ Promotion of administrative accountability through relevant codes of conduct, laws, rules, public service reforms establishment of integrity and moral rectitude watchdogs (within and outside the public service).
- ☞ Provision of avenues for whistle-blowing as well as measures to protect whistle-blower.
- ☞ Application of local government financial memorandum civil service rules and public enlightenment against corruption by ICPC and other anti-graft agencies.

Various countries in the world have the principles of accountability and transparency enshrined in their local government system, for instance, in India, the 1996 Indian conference of Chief Minister initiated a drastic policy shift and stressed the charter of citizenry rights, accountability of public servants, and transparency in the State administration. This move led to the enthronement and the propagation of charter of ethics and a civil service code that must be based on secularism, equality, impartiality, social justice and the rule of law.

In United Kingdom, there is a symbolic relationship between the cabinet secretary and the Minister to the extent that, both do not see themselves as working at across purposes, but they see themselves as guarantors of government properties and programmes. The cabinet secretary ensures that, ministers do not use the civil service for party political ends.

In Sweden, the Swedish model of the local government system with a long tradition is different and unique. Here, elected representatives act as watchdogs to the electorate. The local government audit has increasingly been in the saddle of inspecting and assessing how committees, assembly drafting committees and individual elected representatives

follow the laid down goals and political intentions of the assembly or local government. The audit unit of the local government has a central role in searching insight into and control of all the activities that local government are responsible for.

These few examples are models which local government operators in Nigeria should emulate.

Conclusion and Recommendations

The existence of local government as a third-tier of governance in Nigeria has apparently come to stay although debates continues as to whether they should be autonomous or placed under the control of states (Erero, 1997). Equally efforts are being made (albeit with significant obstacles) at making democracy and democratic governance an article of faith in Nigeria. Such a democratic culture will however not ensure at other levels of governance if it does not ensure at the local government level that accountability of local government officials to the people must be sustained (Erero, 1997).

Local Government in Nigeria must be open to scrutiny as found with the state and Federal-tiers of government. Therefore, there is need for civil society to constantly; demand transparency and accountability from the local government officials. Moreover, civil society organizations such as human and social-economic rights groups should help develop strong accountability and transparency processes/mechanisms as well as play active watchdog role. In addition, there should be explicit and enforceable constitutional and statutory provisions that will make local governments responsive transparent and accountable to local people (Afrobarometer, 2008).

The anti-corruption campaigns and other related campaigns to entrench accountability and transparency must be vigorous not timid. Such campaigns must be consistent in applications and must be devoid of selectivity in applications and choice of battle fronts if they are to retain credibility and to be internalized by all Nigerians (Idachaba, 2006).

The National Orientation Agency (NOA) must wake up from seeming slumber and rise up to the challenge of being the arrow head for the new national societal value reform that is well articulated through a consultative participatory process and which is imbibed and implemented by all segments of the society with particular focus on the family, youths, women, men and all age groups.

There is urgent need for the government to increase

local government allocation. The evidence of an overall problem of accountability and transparency of local government suggests that, the design of intergovernmental transfers is likely to be a blunt instrument to strengthen incentives for better allocation of public resources. Providing incentives to local government to improve performance through additional resource transfers (additional to their constitutionally determined share in federal revenues) conditional on actual improvements in service delivery will only have the desired impact if incentives of higher tiers of government are better aligned to improved services (Khemani, 2004).

Institutionalizing accountability and transparency in local government administration requires the total efforts of the electorate by playing a dominant role in ensuring good governance.

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Appendix I

Functions of Local Government as stipulated in the fourth schedule of 1999 constitution

- (a) The consideration and the making of recommendations to a state commission on economic planning or any similar body on:
 - i. The economic development of the state population in so far as the areas of authority of the council and of the state are affected;
 - ii. Proposal made by the said commission or body;
- (b) Collection of rates, radio and television licenses;
- (c) Establishment and maintenance of cemeteries, burial grounds and homes for the destitute;
- (d) Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts;
- (e) Establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences;
- (f) Construction and maintenance of roads, streets, street lightings, drains and other public highways, parks, gardens, open spaces, or such public facilities as may be prescribed from time to time by the House of Assembly of a state;
- (g) Naming of roads and streets and numbering of houses;
- (h) Provision and maintenance of public convenience, refuse disposal;
- (i) Registration of all births, deaths and marriages;
- (j) Assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of a state;
- (k) Control and regulation of:
 - i. Out-door advertising and boarding;
 - ii. Movement and keeping of pets of all description;
 - iii. Shops and Kiosks;
 - iv. Restaurants, bakeries and other places for sale of food to the public;
 - v. Laundries; and
 - vi. Licensing, regulation and control of sale of liquor.

Secondly, the function of a local government council shall include participation of such council in the government of a state as regards, the following matters:

- (a) The provision and maintenance of primary adult and vocational education;
- (b) The development of agriculture and natural resources, other than the exploitation of minerals;
- (c) The provision and maintenance of health services; and
- (d) Such other functions as may be conferred on a local government council by the House of Assembly of the State.