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Transparency and Accountability in the Nigerian Public Service: Agency Theory Perspective

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ABSTRACT

Transparency and accountability in the Nigerian public service have remained issues of public concern and academic discourse, especially following the return of democratic governance. Institutions have been established in addition to extant laws in the service of transparency and accountability in the public service. In spite of these efforts, the desired level of transparency and accountability has not been achieved. The study seeks to examine how the provisions of some of the agencies and acts for promoting transparency and accountability, with a view to identifying some of their challenges. We specifically sought to explain how the application of agency theory promotes transparency and accountability in the public service. The study relied on secondary data from Transparency International, using its corruption perception index, presented in a table and analyzed using averages and percentages. Relevant provisions of the CCB, ICPC, and the Freedom of Information Act were also reviewed. The study established a very poor (20.94%) level of

transparency and accountability in the public service for the 2000-2015 period. The study also revealed that non-compulsory declaration of assets by public servants impedes petitions by citizens in cases of default. Others include delays in investigation and prosecution of suspects, and mild sanctions for breach of transparency and accountability acts. The study recommends a review of CCB, FOI and ICPC acts to reduce restrictions and enhance citizens' access to valid and adequate information, facilitate investigation and prosecution, as well as severe punishment for breach of a contract between the principals and the agents.

Keywords: *Transparency, accountability, principal, agent, agency theory, public service*

INTRODUCTION

THE ISSUES OF TRANSPARENCY AND ACCOUNTABILITY IN THE Nigerian Public Service have in the twenty-first century gained much currency in public and academic discourse, in view of the deficits experienced over the years. The socioeconomic and political dynamics of the century added impetus to the quest for transparency and accountability as part of the broad agenda. In the political realm, the return to democratic governance aroused citizens' quest for transparency and accountability after many years of military dictatorship characterized by accountability deficits. Citizens, to whom sovereignty belong, as well as the alternate principals, demand that their agents (government and officials) account for their decisions and actions and if necessary impose sanctions on them. They thus demand transparency and accountability from all levels and institutions of government. Public servants on their part swear to abide by the Fundamental Objectives and Directive Principles of State policy as contained in chapter II, sections 13–23 of the Constitution. These sections, especially 15(5), provides for transparency and accountability in the public service, among others.

In response to international best practice, the federal government had the issues of transparency and accountability as core concerns in the National Economic Empowerment and Development Strategy (NEEDS), National Planning Commission (NPC, 2004). Indeed, the

issues of administrative responsibility and ethical problems have gained prominence both in academic discuss and practical application. In addition to the extant rules and regulations, as well as other internal-control mechanisms inherent in the organizations of governance, the government enacted enabling laws and established institutions in the service of transparency and accountability, especially in the last decade. These are the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) vide ICPC Act 2000, and the Economic and Financial Crimes Commission (EFCC) established through the EFCC Act 2004. Others include the Public Procurement Act 2007, the Fiscal Responsibility Act 2007, the Nigeria Extractive Industry Transparency Initiative Act 2007 and the Freedom of Information Act 2011.

In spite of these efforts, elected representatives of the people at all levels seem to keep the citizen at bay and hardly account for the public trust reposed in them. Elected officials view career officials and political appointees with suspicion due to information asymmetry. Transparency International consistently rates Nigeria very low in transparency and accountability in public service. Why has the level of transparency and accountability remained low in spite of all these efforts by successive administrations? How can the agency theory be used as a framework for promotion of transparency and accountability in the public service? The major objective here is to identify the factors responsible for the low level of transparency and accountability in the public service for period 2000-2015 period. Specifically, the article seeks to explain how the agency theory can be used as a framework for enhancing transparency and accountability in the public service.

Studies on transparency and accountability are extensive; for instance, Bovens (2006), Jones & Jacob (2006), Lindberg (2009), Rixon (2012), and Scarparo (2008). Lindberg (2009) reviewed the core concept of accountability and its subtypes while Scarparo (2008) examines how accountability in the U.K. devolved Parliament and assemblies. Similarly, Jones & Jacobs (2006) examined the paradoxical role of the public accounts committee in governing the government

in Australia and New Zealand, while Rixon (2012) sought to examine the implications of accountability legislation on financial and performance reporting in the Canadian province of Newfoundland and Labrador using the steward's ladder of accountability. Bovens (2006) undertook an analyses and assessment of public accountability using the agency theory in European governance. All these studies were Western–based and not Afro-centric. Some also relate to the control of parliament while others used the steward's ladder of accountability. This study seeks to cover this knowledge gap created by the dominance of foreign studies using the agency theory rather than steward's ladder of accountability.

The timeframe for this study is 2000–2015, justified on the grounds that democratic governance returned to Nigeria in 1999 after many years of military dictatorship, characterized by accountability deficits. It therefore represents a sustained period of democratic governance, expected to be more transparent and accountable. The data to be presented and analyzed has a national rather than regional or state average, to give the study more utility. Contextually, this work is concerned with transparency and accountability in the public sector. Transparency and accountability in the public service is of greater concern to governmental studies. Many institutions have been established through enabling laws for the service of transparency and accountability in the public service. We will make a critical overview of only a few of these agencies and acts with a view to making generalizations—the Code of Conduct Bureau, the ICPC and the FOI Act 2011. A wider coverage of the agencies and acts will be difficult to synthesize here.

LITERATURE REVIEW

Accountability

Few words are more widely used in modern governance than accountability. The word continues to excite a great deal of academic debate and practical application. It drops readily from the lips of citizens, politicians and news media as observers of government action

(Gregory, 2007). Accountability has become an icon for good governance, in both public and private sectors (Bovens, 2006). Over the past decades, new institutions and techniques have been developed in the service of accountability. The central focus of accountability is that:

> when decision-making powers are transferred from a principal to an agent, there must be a mechanism in place to holding the agent to account for his decision and possibly impose sanctions or rewards (Lindsberg, 2009: 1).

Accountability is however an elusive concept. Bovens (2006: 9) attempts a concise description of accountability as "the obligation to explain and justify conduct." This is usually in a social or contractual relationships between an actor, the accountor and a forum, the account holder or accountee. This involves not only the provision of information about performance by the accountor, but also the need for debate, questions by the acocuntee and answer by the actors and judgment of the actor by the forum (accountee). It also implies the imposition of sanctions in case of mal-performance, or reward for good performance. This definition implies that public servants owe citizens the obligation to justify their conduct in the use of authority and public resources by providing information, providing opportunity for debate, questions by the citizens and answers by public servants. It also implies that formal rules and procedures exist for rewarding public servants for selfless service and imposition of sanctions for the contrary.

Similarly, Rixon (2012), reiterating the view of Rosenfield (1974), sees accountability as the justifiable holding of one to account for personal actions where justifiability is conferred by an authority relationship between the persons involved. Rixon observes that accountability in the private sector, in contradistinction to that of the public sector, focuses on financial results and the creation of shareholder value. Accountability in the public sector on the other hand compasses a diverse group of stakeholders comprising of citizens, taxpayers, funders, elected officials and professional groups, among

others. Lindberg (2009) describes accountability as a polysemantic concept and resolves that a definition must comprise of five characteristics. These are: the existence of an agent or institution who is to give an account (A); an area, responsibilities or domain, subject to accountability (D) and an agent or institution to whom A is to give account (P); and the right of P to sanction A if A fails to inform and/or explain/justify decision with regard to D. Where A is for agent; D is for domain; and P is for principal.

Lindberg's definition suggests that for accountability to take place in the Nigerian public service, public servants (agents) in the discharge of their responsibilities (domain) must give account to the citizens (principals), that the citizens should have the right to require public servants to inform and justify their decisions and actions, and that the citizens should have the right to sanction public servants if they fail to inform, explain or justify their decisions and actions in the discharge of their duties. Olowu (2002), Stapenhurst & O'Brien (2010), and Sharfritz, Russel & Borick (2011) share similar views as Bovens (2006) and Lindberg (2009) in defining accountability. Stephenhurt & O'Brien (2010) see it as the existence of a relationship where an individual or body and the performance of tasks by the individual or body are subject to another's oversight, direction or request that they provide information or justification for their actions. This definition however fails to include the imposition of sanctions by the principal for mal-performance and reward for good governance.

Bovens (2006), Coy, Fischer & Gordon (2001), Olowu (2002), and Stephenhurst & O'Brien (2010) stress on the importance of public sector accountability. Public accountability provides a democratic means of monitoring and controlling government conduct, prevents the development of concentration of power, and enhances the learning capability and effectiveness of public administration (Bovens, 2006). Accountability and a public right of access to information are important ways of controlling the abuse of power . . . and ensuring that power is directed towards the achievement of broadly accepted national goals (Coy, Fisher & Gordon, 2001: 7).

Olowu (2002) adds that public accountability serves as a quality-control device, enhances the growing role of international donor agencies and also one of the indicators of good governance. As Stephenhurst & O'Brien (2010) succinctly put it, public accountability serves as a means for evaluating the effectiveness of public officials and institutions, ensures value for money, institutes confidence in government and its officials, and also makes government more responsive to the community it is meant to serve.

Different dimensions of public accountability can be discerned in literature. Bovens, Lindberg, and Scarparo identify different types of accountability using related criteria. Bovens (2006) prescribes four bases for determining types of accountability—nature of the forum, nature of the actor, nature of the conduct, nature of the obligation. On the basis of the nature of the forum, Bovens identifies five types of accountability—political, legal, administrative, professional and social accountability. From the dimension of the nature of the actor, Bovens identifies corporate, hierarchical, collective and individual accountability. On the basis of the nature of the conduct, he stipulates financial, procedural and product accountability and other bases of the nature of the obligation, and identifies accountability in three perspectives—vertical, diagonal and horizontal. Similarly, Lindberg (2009) uses three dimensions in classifying accountability—the source, degree of control, and spatial direction. The source is similar to Bovens' nature of the forum and actors; the degree of control action is the same as Lindberg's nature of obligation. However, Scarparo uses the domain/nature of actor in arriving at five typologies of accountability—political, managerial, public, professional and personal accountability.

In essence, public accountability is the provision of sufficient and reliable information by an agent (public servant) to the principal (citizens) about his conduct in a timely manner. Public accountability also entails providing sufficient opportunity to pose questions by both the principal and agent so that both sides are heard so as to give the actor (agent) sufficient opportunity to explain his conduct. In addition, proper judgment is ensured and consequences propor-

tionate. Public accountability ensures value for money and efficiency and effectiveness in service delivery. It is an icon for good governance. Public accountability also instills in citizens confidence in the government and its officials. Public accountability can be political, administrative, financial, procedural, vertical or horizontal.

Transparency and accountability

The U.N. Economic and Social Commission for Asia and the Pacific (UNESCAP, 2010) defines transparency in three fields: decisions taken and their enforcement by public servants are done in a manner that follows rules and regulations; information is freely available and directly accessible to those who will be affected by such decision, and their enforcement. In addition, enough information is provided in easily understandable forms and media. Olowu (2002) asserts that the level of transparency in the service is measured by the extent of the validity, regularity and access of citizens to information about how they are governed. Similarly, Elaigwu (2005) opines that transparency simply refers to our ability to exhibit clearness in action which put such actions above question.

From the foregoing, transparency refers to openness in the conduct of government business through the provision of accessible, valid, regular and adequate information on how the people are governed. This enables government to get the citizens informed and as well elicit their responses. Transparency in relation to accountability represents a means–ends relationship. Accountability requires transparency to exist. Transparency can only be effective if it yields accountability. Transparency facilitates accountability. As Boven (2006: 13) asserts, "transparency which is often used as a synonym for accountability is not enough to constitute accountability." He adds that transparency and freedom of information seek are prerequisites for accountability in an organization like the public service. Global Integrity (2004, 2006) identifies some preconditions for transparency in the public service. These are the existence of virile civil society organizations, citizens' right of access to information on procurement, freedom and access to information on the activities of whistleblowers and anticorruption agencies. It is however instructive to note that while Nigeria has many civil society organizations,

a Public Procurement Act 2007, Freedom of Information Act 2011 and many anticorruption agencies, Transparency International consistently rates it low in terms of transparency.

THEORETICAL FRAMEWORK

Theoretical perspectives on control of bureaucracy and promotion of accountability abounds in existing literature. These centres mainly on stewards ladder of accountability, agency theory, and the Freedman and Miles stakeholder management engagement. The theoretical framework for this study is the agency theory. The exponents of the theory are Brown (1993), Chain & Rosenbloom (1994), Jensu & Meckling (1976), and Kay (1992) (as cited by Olaopa, 2008). Others are Wood & Waterman (1994).

Agency theory rests on the notion that social and political life can be understood as a series of contracts in which one party, referred to as the principal, enters into contract with another party, the agent. In this case, the principal agrees to reward the agent on mutually-agreeable terms. The principal might engage the services of the agent because of the specialized skills he possesses or because the nature of the task requires group effort. Initially, the agency theory applied primarily to problems associated with the difficulty of ensuring that managers acted in the interest of shareholders. However, in recent times, agency problems of this nature are seen as central features of social and political life.

Agency theory, like the public choice theory, is premised by the early economic analysis of bureaucracy by Dawn (1967), Niskanem (1971), Tullock (1965), and who regard the bureaucracy as if it were a self-seeking individual or firm in a market (Federickson, Smith, Larimer & Licari, 2012). The theory assumes that individuals are rational self-interest utility maximizers. As such, the interest of agents and principals conflict. The management of many principal–agent relationships is complicated by incomplete, asymmetrical information and various uncertainties. As Olaopa (2008) explains, agents generally do have access to information that principals do not and have an incentive to exploit this advantage. As such, the behaviour of agent is often difficult for principals to observe and

usually, there are frequently uncertainties surrounding the way an agent's action is translated into outcome sought by a principal.

Wood & Waterman (1994: 36) put it thus:

> Agency theory posits a process of interaction between principals and agents that is dynamic and evolving through time. Throughout this process, bureaucracies have distinct information and expertise advantage over politicians. They understand the policy and the organizational procedures required to implement it. As a result, they have both the opportunity and incentive to manipulate politicians and processes for political gain.

One important mechanism for controlling the bureaucracy in the modern form of accountability is the use of reporting in order to hold bureaucracies accountable for their performance (Dubrick 2005). Bovens (2006) identifies three different perspectives of the agency theory in the assessment of accountability relations—democratic perspective (popular sovereignty), constitutional perspective (prevention and abuse of power), and the cybernetic perspective (enhancing the learning capacity). This study hinges on the democratic and constitutional perspectives. From the democratic perspective, the modern representative government could be described as a concatenation of principal–agent relationship. Citizens delegate sovereign power to the elected representatives (National Assembly, Houses of Assembly and Legislative Councils) and chief executives through elections (president, governor and local government chairmen). The chief executives of the federal, state and local government levels delegate ministries, commissioners, supervisors as well as special assistants and advisers, who subsequently entrust the execution of their tasks to all other public servants in ministries, departments and agencies of governments. These public servants, charged with the responsibility of serving the citizens selflessly are in custody of public resources and spend trillions of public monies, use their discretionary powers to furnish licenses and subsidies, impose fines, and jail people. Each principal in the chain of relationship seeks to monitor the execution of the delegated public tasks by calling on the agent to account. At the end of the accountability

chain are the citizens, who pass judgment on the conduct of government and express their pleasure or displeasure by continuing to vote for popular and against unpopular representatives and executives. Thus, to this perspective, public accountability is essential for democratic processes, as it provides the people's representatives and voters alike with the information needed for determining the propriety and effectiveness or otherwise of the conduct of the government (Przeworki, Stokes & Marin, 1999).

The main concern underlying the constitutional perspective is that of preventing corruption and abuse of power by absolute and corrupt rulers. Therefore, the remedy against an overbearing, improper or corrupt government is the organization of institutional countervailing powers put in place next to the voter, legislature, public servants and given the power to ensure that accounts be rendered. Good governance arises from a dynamic equilibrium between the various powers of the state (Bovens, 2006). In Nigeria, a plethora of institutions have been established in the service of public transparency and accountability. These include the Freedom of Information Act 2011, Code of Conduct and Bureau and Tribunal Act of 1989, the ICPC, EFCC. Others include the Public Procurement Act 2007, Fiscal Responsibility Act 2007, and the Extractive Industry Initiative Act 2007. These acts are in furtherance of section 15(5) of the Constitution, which provides that "the State shall abolish all corrupt practice and abuse of power."

METHODOLOGY

The research design for this study is content analyses of secondary data from Transparency International. Transparency International is the most credible global anticorruption watchdog. It uses its corruption perception index (CPI) to measure the perceived level of corruption in government. The CPI ranges from zero, meaning highly corrupt, to ten, implying highly transparent. However, the CPIs were converted to percentages with effect from 2012. Thus, the closer a country's CPI is to 10 (100%), the more transparent is the public service of the country concerned. Contrarily, the closer a country's CPI is to zero (0), the more corrupt is the country. To arrive at the CPI, TI uses the perception of knowledgeable country respondents,

local and expatriate residents, business elites, scholars and country analyses, gathering of data from sources that span three years. The CPI actually measures the perceived level of transparency rather than the ranking. The ranking only shows the relative position of the country relative to other countries covered by the survey (TI, 2012). The data obtained is presented in tables and analyses, descriptively using averages and percentages, completed by synthesis of overview of the provisions of some institutions established for the service on transparency and accountability in the Nigerian public Service.

DISCUSSION AND SUMMARY OF FINDINGS

This section reviews the provisions of some of agencies/acts for installing transparency and accountability in the Nigerian public service, with a view to examining their compliance with the principles of transparency and accountability, as well as the agency theory. The level of transparency in the public service will be ascertained using TI's correlation perception index.

The Code of Conduct Bureau and Tribunal

The twin institutions of the Code of Conduct Bureau (CCB) and Tribunal were initially established as extraministerial departments through the Code of Conduct Bureau and Tribunal Act, to enforce a code of conduct for public officers as enshrined in the Constitution. Part I, S.3 of the act provides that the objectives of the Bureau shall be to

> . . . establish and maintain a high standard of morality in the conduct of government business and to ensure that the actions and behaviour of public officers conform to the highest of standards of public morality and accountability.

Part I, Third schedule of the 1999 Constitution, in paragraph 3(a–e) provides for the powers of the CCB:

a. Receive declarations by public officers made under paragraph 12 of Part I of the fifth schedule of the Constitution,
b. Examine the declarations in accordance with the requirements of the Code of Conduct or any law;

c. Retain custody of such declarations and make them available for inspection by any citizen of Nigeria on such terms and conditions as the National Assembly may prescribe;
d. Ensure compliance with, and where appropriate, enforce the provisions of the Code of Conduct or any law relating thereto; and
e. receive complaints about noncompliance with or breach of the provisions of the Code of Conduct or any law in relation thereto, investigate the complaint and where appropriate refer such matter to the Code of Code of Conduct Tribunal.

These provisions empower the CCB to receive, examine and retain custody of declarations made by public officers and make them available for inspection by the citizens. The Constitution has not, however, made assets declaration by public officers compulsorily public, but only on such terms and conditions as the National Assembly may prescribe. This provision (a–e) would have been easier to enforce if it expressly provides for compulsory public declaration of assets by public officers. This provision thus negates the principle of transparency and accountability that provides for, among others, that the agents inform and explain to the principals their decisions and actions by providing accessible, adequate and regular information to citizens.

The ICPC

The ICPC was established June 13, 2000 with a major objective of prohibition and prescription of punishment for corrupt practices and other related offences. The anticorruption agency has the mandate to banish impunity for corrupt practices and other related offences through its three major functions of investigation and prosecution (enforcement), systems study and review (prevention), and public education and enlightenment (mobilization). The ICPC has the vision to be the foremost agent of change in the war against corruption and promote transparency, probity, accountability and integrity in the public and private life of Nigerians (ICPC, 2007).

In the discharge of its statutorily assigned responsibilities, the agency cannot be said to be effective. For instance, a total of 1,169 cases of alleged corruption were referred to it for investigation be-

tween 2001 and 2007. However, only 272, representing 23.44%, were fully investigated. Out of a total of 142 cases filed by the ICPC for the same periods, only seven (7), representing 4.9%, were ruled in its favour (ICPC, 2006, 2007). These are not in consonance with the principles of transparency and accountability in the public service as well as the agency theory that requires a mechanism for ensuring that public servants are held accountable to the citizens and institutions of government in the discharge of their duties.

Part 3 (8–26) of the ICPC Act 2000 provides for corrupt offences and their respective penalties as presented in Table 1.

Table 1: Corruption offences and punishment

Offence	Punishment
Accepting gratification by an official	Seven years
Goring or accreting gratification through an agent	Seven years
Corrupt offers to public officers.	Seven years
Corrupt demand by persons.	Seven years
Fraudulent acquisition of property	Seven years
Fraudulent receipt of property	Three years
Fraudulent receipt of postal matter, chattel	Seven years
Deliberate frustration of investigation	Seven years
Making false statements in respect of recovery	Seven years
Gratification by and through agents.	Five years
Bribing public officer relating to voting/performance of duty	Five years
Using office to gratify/confer unfair advantage on associate	Five years
Bribery in relation to auctions	Three years
Inflation of prices of goods and services	Seven years + N1m fine
Award of contract without budget provision	Three years + ₦100,000 fine
Transferring money from one vote to another (virement)	One year or ₦50,000 fine
Failure to report bribery transaction	Two years and/or ₦100,000 fine
Dealing with, using, recovering or concealing gratification.	Five years
Making false statements to Commission.	Two years, or ₦100,000 fine
Willfully making false petitions	Ten years

Source: ICPC Annual Report 2006, p. 48.

The punishment for corruption offences varies from a minimum of

two years to a maximum of ten years imprisonment. There are even options of fine for some of the offences such as virement, failure to report bribery transaction, and making false statements to the Commission. These sanctions are mild instead of being severe enough to deter would-be felons. These punishments cannot also be compared with punishments for the same or similar offences in China, Korea or Taiwan, which attract the death penalty. The agency theory also provides that public servants, who are the agents of the people, be rewarded for performance and sanctioned for mis-performance of duties. However, the sanctions provided for offences by the ICPC Act are not enough deterrence.

Freedom of Information Act 2011

In its bid to promoting transparency and accountability in the public service, the Obasanjo regime proposed a FOI Act to the National Assembly in 1999. The bill, on the floor of the Assembly since 1999, was finally adopted by the Senate May 24, 2011 and signed into law by President Jonathan on May 31, 2011. The act seeks to make public records and information freely available to citizens, and also provide public access to public records and information, protect public records and information to the extent consistent with the public interest. It is also the objective to ensure the protection of personal privacy and protect serving public officials from adverse consequences of disclosing certain official information. The act also provides for procedure to be followed in securing public information.

In pursuance of these objectives, section 14 of the act expressly provides for the right of access to public records, while section 3 compels any public institution to ensure that it records and keeps information about all its activities, operations and businesses. Section 3(2) specifically provides that all "public institutions shall ensure the proper organization and maintenance of all information in its custody in a manner that facilitates public access to such information." A critical look at this provision reveals that the operation of the CCB does not facilitate citizen access to assets declaration forms filled by public officers as the Constitution does not provide for compulsory public declaration. In addition section 12(1) of the act places exemption on issues considered injurious relating to international

affairs and defence. Section 12(2), however, provides that "an application for information shall not be denied where public interest in disclosing the information outweighs whatever injury disclosure would cause." Recent revelations on the diversion of funds meant for the procurement of arms involving Col. Dasuki and others (*Vanguard*) shows an abuse of section 12(1) of the act as section 12(2) could not be applied by any citizen as they are kept at bay before the regime change of 2015.

While the FOI Act provides for training of officials on the right to information and an effective implementation (section 14), it does not have provision for public education and enlightenment as obtained at the ICPC. This is capable of adversely affecting citizens' interest and capacity to holding public officers to account and imposing sanctions in the event of maladministration.

Level of transparency in the public service

Transparency International's corruption perception index is used to measure the level of transparency in the Nigerian public service for the period 2000–2015, as presented in Table 2.

Table 2: Corruption perception index for Nigeria 2000–2015.

Year	CPI	Transparency (%)
2000	12	12
2001	10	10
2002	16	16
2003	14	14
2004	16	16
2005	19	19
2006	22	22
2007	22	22
2008	27	27
2009	25	25
2010	24	24
2011	24	24
2012	27	27
2013	25	25
2014	27	27
2015	25	25

Source: *Transparency International Corruption Perception, 2000-2015 editions.*

The level of transparency in the public service staggers between the lowest of 10% in 2001 to the highest of 27% in 2008, 2012 and 2014. The scores for transparency improved from 10% in 2001 to 22% in 2007. However, from 2008 to 2015, it staggered only marginally between 24% to 27%. The total average score for the country for the period was only 20.94%. A country performance of only 20.94% indicates a very poor level of transparency.

CONCLUSIONS AND RECOMMENDATIONS

From the review of the provisions of some of the agencies and acts put in place for the service of transparency and accountability, as well as CPI for Nigeria, the study concludes that non-compulsory public declaration of assets by public officers hinders citizens' access to information on declarations made by public servants, thus reducing the potency of petitioning on any alleged default of declaration. This negates the principle of accessibility to information, question of the agents by the principals, and possible sanctioning or rewarding of their agents. The ICPC has not been effective in investigating cases of breach of transparency and accountability and bringing culprits to book. Thus, public servants who breach the provisions of the ICPC are not easily brought to account. In addition, punishments prescribed for corruption offences by the ICPC where enforced were mild and not deterrent enough.

The Freedom of Information Act provides for exemption on issues relating to international affairs and defence. The same act also provides that "an application for information shall not be denied where public interest in disclosing the information outweighs whatever injury disclosure would cause." Revelations emanating from the Dasuki arms scandal show that interest of disclosure of information on defence overshadowed public interest (*Vanguard*, 2015).

The index for Nigeria indicates poor level of transparency in the public service, in spite of the establishment of agencies and enabling acts in its service. This negates the provisions of the agency theory and the Constitution that confers sovereignty on the people from whom government derives its powers.

In view of these, the study recommends a review of section 3(c) part I, third schedule of the Constitution to make for compulsory

public declaration of assets to facilitate accessibility and possibility of reporting. A dedicated web page can be create by the CCB to upload declarations made by public servants for verification by the people. Increase in corruption reporting is expected to facilitate investigation by the ICPC and other anticorruption agencies. A reform of the criminal justice system to ensure speedy dispensation of justice and severe punishments for breach of transparency and accountability provisions is required to serve as a deterrent. The FOI Act should be amended to provide for publication and public enlightenment of the citizenry, as much as training of officials on the right to information on the effective implementation of the act. This is capable of enlightening and increasing the capacity of citizens to query the activities of public officials.

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