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Public Sector Accountability and Transparency: Examining the Impact of Legal Frameworks on Accountability and Transparency in Nigerian Public Administration.

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Abstract

Public sector accountability and transparency are fundamental principles of democratic governance and effective public administration. In Nigeria, concerns over corruption, mismanagement of public resources, and weak institutional oversight have intensified the need to evaluate the role of legal frameworks in promoting responsible governance. This review examines the impact of key legal instruments—such as the 1999 Constitution (as amended), the Economic and Financial Crimes Commission (EFCC) Act, the Independent Corrupt Practices and Other Related Offences Commission (ICPC) Act, the Freedom of Information Act, the Public Procurement Act, and the Fiscal Responsibility Act on accountability and transparency in Nigerian public administration. The analysis highlights how these laws establish oversight institutions, regulate public financial management, enhance access to information, and provide mechanisms for sanctioning misconduct. While the legal frameworks have strengthened institutional structures and improved formal transparency mechanisms, their effectiveness is constrained by weak enforcement, political interference, limited institutional capacity, and low public awareness. The review concludes that although Nigeria possesses a relatively robust legal foundation for accountability and transparency, sustained political will, institutional independence, and improved compliance mechanisms are essential to translating legal provisions into tangible governance outcomes.

Key Words: Public Sector, Accountability, Transparency, Legal Frameworks, Public Administration, Nigeria.

Introduction

Accountability and transparency are essential pillars of modern public administration. They ensure that public officials manage resources efficiently, ethically, and in the public interest. Accountability refers to the obligation of public office holders to explain and justify their actions and face sanctions when misconduct occurs (Bovens et al., 2022). Transparency involves openness in decision-making, accessibility of information, and clarity in administrative processes. In Nigeria, governance challenges persist despite multiple anti-corruption reforms. Corruption, procurement irregularities, budget manipulation, and political patronage continue to undermine public trust and development outcomes. According to Transparency International (2024), Nigeria ranked 145th out of 180 countries on the 2023 Corruption Perceptions Index with a score of 26/100, reflecting weak institutional integrity.

Nigeria's public administration has historically faced significant challenges related to corruption, financial mismanagement, and weak institutional oversight (Transparency International, 2023). In response, various legal frameworks have been established to strengthen accountability and transparency. These include the 1999 Constitution of the Federal Republic of Nigeria (as amended), the Independent Corrupt Practices and Other Related Offences Commission (ICPC) Act (2000), the Economic and Financial Crimes Commission (EFCC) Act (2004), the Public Procurement Act (2007), the Fiscal Responsibility Act (2007), and the Freedom of Information (FOI) Act (2011). These laws aim to regulate public financial management, ensure ethical conduct, guarantee access to information, and establish oversight institutions to combat corruption. (UNODC, 2024; World Bank, 2023).

Public sector accountability and transparency are fundamental pillars of effective governance, ensuring that public officials manage resources efficiently and in the public interest. In Nigeria, these principles have been challenged by persistent issues such as corruption, fraud, and financial misstatements, which undermine public trust and service delivery. Despite the establishment of various legal frameworks aimed at promoting accountability, the Nigerian public administration continues to grapple with implementation gaps that perpetuate opacity and inefficiency. The reintroduction of democratic rule in 1999 marked a turning point, highlighting the need for reforms to address the legacy of military rule, but accountability has remained elusive, leading to endemic corruption in the civil service. In Nigeria, governance challenges persist despite multiple anti-corruption reforms. Corruption, procurement irregularities, budget manipulation, and political patronage continue to undermine public trust and development outcomes. According to Transparency International (2024), Nigeria ranked 145th out of 180 countries on the 2023 Corruption Perceptions

Index with a score of 26/100, reflecting weak institutional integrity. Since the restoration of democracy in 1999, Nigeria has enacted several legal frameworks aimed at strengthening accountability. These key legal frameworks have been enacted to foster transparency and accountability in Nigeria's public sector. The 1999 Nigerian Constitution, along with its amendments, provides a foundational basis for governance oversight. Supporting legislation includes the Economic and Financial Crimes Commission (EFCC) Act of 2004, Fiscal Responsibility Act 2007, Freedom of information Act, 2011, the Independent Corrupt Practices and Other Related Offences (ICPC) Act of 2000, the Advance Fee Fraud and Other Related Offences Acts, and the Financial Malpractices in Banks Act. Additionally, the Public Procurement Act of 2007, established the Bureau of Public Procurement to regulate procurement processes, mandating competitive bidding, public disclosure of contracts in national newspapers and the Federal Tender Journal, and thresholds for approvals to ensure value for money and reduce corruption. This Act was influenced by the World Bank's 2000 Country Procurement Assessment Report, which identified pre-1999 deficiencies in transparency and recommended institutional reforms. At the subnational level, states like Ekiti and Kaduna have adopted similar laws, such as the Ekiti State Public Procurement Law of 2010 (re-enacted in 2020) and the Kaduna State Public Procurement Law of 2016, to promote openness and accountability in local administration (UNODC, 2024; World Bank, 2023).

However, the impact of these legal frameworks has been limited. Nigeria's Corruption Perception Index rankings have deteriorated, from 136 out of 180 countries in 2014 to 149 in 2020, with scores dropping from 27 in 2012 to 25 in 2023, indicating waning transparency despite legislative efforts. High bribery rates, ghost workers, embezzlement, and poor budget execution persist, as revealed by surveys from Transparency International and the United Nations Office on Drugs and Crime. (Transparency International, 2023). Challenges such as political interference, inadequate enforcement, lack of qualified procurement officers, and undefined dispute resolution mechanisms in the Public Procurement Act hinder effectiveness. Systemic issues, including political patronage and bureaucratic secrecy, further exacerbate these problems, obstructing reforms and efficient service delivery. (UNODC, 2024; World Bank, 2023).

This review therefore examines the impact of these legal frameworks on accountability and transparency in Nigerian public administration, identifying gaps in implementation and proposing reforms such as judicial restructuring with specialized courts, enhanced Freedom of Information Act enforcement, and capacity building for officials to strengthen governance. By addressing these issues, the research aims to contribute to improved public sector performance and sustainable development in Nigeria.

Statement of the Research Problem

Although Nigeria has enacted several laws designed to promote accountability and transparency in public administration, corruption and governance inefficiencies remain pervasive. Reports continue to highlight challenges such as delayed prosecution of corruption

cases, non-compliance with procurement regulations, limited implementation of the FOI Act, and weak enforcement of fiscal responsibility provisions (Transparency International, 2023). The problem, therefore, is not necessarily the absence of legal frameworks but the gap between legal provisions and practical implementation. There is a need to critically examine whether these legal frameworks have significantly improved accountability and transparency or whether structural, political, and institutional constraints limit their effectiveness. Understanding this gap is essential for strengthening governance reforms and improving public trust in Nigeria. Despite the existence of comprehensive legal frameworks designed to promote accountability and transparency in Nigeria's public administration, pervasive corruption, inefficiency, and weak enforcement continue to undermine public sector governance and service delivery. Nigeria's public sector remains plagued by systemic corruption, which manifests in forms such as bribery, embezzlement, nepotism, ghost worker syndromes, procurement fraud, and political interference, leading to massive financial losses, poor resource allocation, and diminished public trust (Ezeajughu, 2024; Omoniyi & Akintoye, 2024).

Recent data from Transparency International's Corruption Perceptions Index (CPI) highlight the severity of the issue: Nigeria scored 26 out of 100 in the 2025 CPI, ranking 142nd out of 182 countries—a stagnation from the previous year's score and rank (140th in 2024), trailing 33 African countries and reflecting persistent weaknesses in anti-corruption measures and institutional credibility (Transparency International, 2025). This low perception of public sector integrity persists despite multiple anti-corruption institutions and laws, including the Economic and Financial Crimes Commission (EFCC) Act of 2004, the Independent Corrupt Practices Commission (ICPC) Act of 2000, the Freedom of Information Act, and the Public Procurement Act (PPA) of 2007.

The PPA of 2007, intended to ensure fair, competitive, transparent, and value-for-money procurement processes (which account for a significant portion of public expenditure), has faced substantial implementation challenges. These include political interference, inadequate monitoring and evaluation, poor administration of justice, lack of political will, delayed adoption of e-procurement systems, limited public access to procurement data, and flaws in the Act itself—such as unclear definitions of roles for procurement officers, absence of minimum qualifications for committee members, and exclusion of specialized professionals in key sectors like construction (Fayemi, 2024; Brookings Institution, 2024). As a result, corruption in procurement remains rampant, with bribery reported as the most common form, exacerbated by inadequate oversight, low salaries, and high competition for contracts (RSIS International, 2025).

These persistent problems have profound implications: economic sabotage through diversion of funds, ineffective service delivery in critical areas like healthcare, education, and infrastructure, perpetuation of poverty amid abundant resources, investor deterrence, and erosion of democratic legitimacy (Kanu, 2026; UNODC, 2024). While legal frameworks provide a foundation for accountability—through mechanisms like asset declarations, public disclosures, and oversight bodies—their impact remains limited due to weak enforcement,

selective application, bureaucratic hurdles, and lack of genuine political commitment (Afolayan, 2025).

This gap between legal provisions and actual outcomes creates a critical research problem, the frameworks have not sufficiently translated into enhanced accountability and transparency in Nigeria's public administration. Without addressing these implementation barriers, systemic corruption will continue to hinder sustainable development, equitable resource distribution, and effective governance. This study therefore examines the impact of these legal frameworks on accountability and transparency, identifies persistent challenges, and proposes reforms to bridge the enforcement deficit.

Research Objectives

The main objective of this study is to examine the impact of legal frameworks on accountability and transparency in Nigeria's public administration.

The specific objectives are to:

Examine the constitutional and statutory provisions designed to promote accountability and transparency in Nigeria.

Assess the effectiveness of key legal frameworks such as the EFCC Act, ICPC Act, FOI Act, Public Procurement Act, and Fiscal Responsibility Act in enhancing public sector accountability.

Identify challenges affecting the implementation of these legal frameworks in Nigeria.

Propose measures to strengthen the impact of legal instruments on accountability and transparency in Nigerian public administration.

Conceptual and Theoretical Perspective

Accountability and transparency are central to effective public sector governance and democratic consolidation. Accountability refers to the obligation of public officials to explain and justify their actions and to face sanctions for misconduct, whereas transparency involves openness in decision-making, access to information, and clarity in governmental processes (Bovens et al., 2022). These concepts are interrelated; transparency facilitates scrutiny by exposing information necessary for oversight, and accountability enforces consequences for actions (OECD, 2021).

Scholars have noted that in contexts where information asymmetry between public officials and citizens exists, the absence of rigorous transparency mechanisms allows for opportunistic behavior, rent-seeking, and corruption (World Bank, 2023). In Nigeria, these dynamics are evident where systemic opacity and weak enforcement combine to undermine public sector integrity (UNODC, 2024).

The literature on public sector accountability and transparency in Nigeria emphasizes their critical role in combating corruption, improving governance, and enhancing service delivery. Scholars consistently highlight that while legal frameworks provide a foundation for these principles, implementation gaps, political interference, and institutional weaknesses limit their effectiveness (Ezeajughu, 2024; Kanu, 2026).

Accountability and Transparency

Accountability in the public sector refers to the obligation of officials to answer for their actions, decisions, and resource use, often through mechanisms like reporting, audits, and sanctions (Afolayan, 2025). Transparency involves open access to information, processes, and outcomes, enabling public scrutiny and participation (Brookings Institution, 2024). These concepts are interlinked; transparency facilitates accountability by exposing malpractices, while accountability enforces consequences for non-transparency (Omoniyi & Akintoye, 2024). In Nigeria, both are undermined by corruption, leading to inefficiencies in public administration (Ezeajughu, 2024). Corruption manifests in bribery, embezzlement, ghost workers, and procurement fraud, eroding trust and development (Kanu, 2026). Studies show that despite abundant resources, poverty persists due to mismanagement (Transparency International, 2025).

Key Legal Frameworks and Their Intended Impacts

Several laws aim to institutionalize accountability and transparency:

The 1999 Constitution (as amended) establishes principles of accountability, including asset declarations under the Fifth Schedule, enforced by the Code of Conduct Bureau (CCB) (Afolayan, 2025).

The Economic and Financial Crimes Commission (EFCC) Act, 2004 and Independent Corrupt Practices Commission (ICPC) Act, 2000 target financial crimes and unethical conduct, promoting prosecutions and deterrence (Ezeajughu, 2024).

The Freedom of Information Act, 2011 grants public access to records, theoretically enhancing scrutiny, though bureaucratic resistance hinders its impact (Ezeajughu, 2024).

The Public Procurement Act (PPA), 2007 mandates competitive, transparent processes, establishing the Bureau of Public Procurement (BPP) for oversight. It requires advertisements, disclosures, and value-for-money principles, aiming to curb fraud in procurement, which constitutes a major corruption avenue (Brookings Institution, 2024; RSIS International, 2025).

Literature indicates these frameworks draw from international best practices, such as World Bank recommendations post-1999 assessments, to promote competition and integrity (Brookings Institution, 2024).

Empirical Evidence on Accountability and Transparency Reforms

Despite the comprehensive legal architecture, studies consistently observe that these frameworks have not fully delivered expected governance outcomes. Transparency International's Corruption Perceptions Index indicates that Nigeria's score has stagnated around 26/100 in recent years, reflecting limited progress in improving perceived public sector integrity (Transparency International, 2024). The persistence of bribery, embezzlement, and procurement irregularities suggests that legislation alone does not guarantee effective accountability (UNODC, 2024).

Empirical research highlights several implementation challenges. The World Bank (2023) reports that procurement oversight mechanisms are often circumvented due to weak

monitoring, limited technical capacity, and political interference. Similarly, Buhari and Adeoye (2021) argue that the effectiveness of anti-corruption agencies like the EFCC and ICPC is undermined by political influence, resource constraints, and judicial delays, which reduce prosecutorial impact.

The FOI Act, while progressive in intent, faces practical barriers. Many government agencies delay or refuse information requests, citing bureaucratic resistance or weak record-keeping systems. According to Oyebanji (2022), lack of awareness among citizens regarding their FOI rights further limits the Act's effectiveness as a transparency tool.

Public procurement remains a significant area of concern. Even with statutory requirements for transparency, studies show that competitive bidding procedures are frequently manipulated through bid rigging, contract splitting, and exclusionary practices (Adebayo et al., 2023). These practices reflect deeper systemic and institutional weaknesses rather than mere legislative absence.

Institutional and Structural Challenges

A recurring theme in the literature is that formal legal frameworks are necessary but insufficient without strong institutional enforcement and supportive governance culture. The Organisation for Economic Co-operation and Development (OECD, 2021) emphasizes that transparency laws require robust administrative systems, digital record infrastructure, and effective sanctions to be meaningful. Nigeria's limited investment in digital governance and weak enforcement capacity constrain the realization of transparency goals. Institutional theory suggests that informal norms and political practices can undermine formal legal structures. In the Nigerian context, patronage networks, political favoritism, and bureaucratic resistance often weaken institutional performance and dilute accountability mechanisms (World Bank, 2023).

Studies from the review show mixed outcomes. The PPA has improved procedural transparency through open bidding and public disclosures, reducing some opacity in federal and state procurements (RSIS International, 2025; Fayemi, 2024). However, challenges persist: political interference, inadequate monitoring, unclear roles for procurement officers, lack of qualifications for committee members, and slow e-procurement adoption limit effectiveness (Brookings Institution, 2024). Corruption in procurement remains high due to these gaps (Fayemi, 2024).The CCB has raised ethical awareness via asset declarations and public education, deterring some illicit enrichment, but weak enforcement, resource shortages, and political meddling constrain impact (Afolayan, 2025). Anti-corruption bodies like EFCC and ICPC have secured convictions, yet selective application and executive influence undermine credibility (Ezeajughu, 2024).

Overall, Nigeria's Corruption Perceptions Index scores remain low (e.g., 26/100 in 2025), indicating stagnant progress despite legal reforms (Transparency International, 2025). Empirical works argue that frameworks exist but fail to translate into systemic change due to poor implementation (Kanu, 2026; Omoniyi & Akintoye, 2024). Agency theory frames much of the discourse, principals (citizens/government) delegate to agents (officials) requiring

mechanisms to align interests and prevent opportunism (Kanu, 2026). Principal-agent problems arise from information asymmetry and weak sanctions. Some studies invoke neoliberal critiques, questioning imported reforms like IPSAS for ignoring local contexts (relevant in accounting transparency discussions).

Gaps in the Literature

While abundant on problems and frameworks, fewer studies empirically quantify legal impacts on service delivery or use comparative analyses. Implementation barriers receive attention, but solutions often remain general (e.g., more funding, independence). Recent works call for specialized courts, digital tools, and citizen engagement to strengthen enforcement (Ezeajughu, 2024; RSIS International, 2025).This review reveals a consensus: legal frameworks are necessary but insufficient without political will, capacity building, and cultural shifts toward integrity. The current study addresses this by examining their specific impact on accountability and transparency in Nigerian public administration.

Review Methodology

This review adopted a qualitative, doctrinal, and descriptive research design. It relied on secondary data sources, including constitutional documents, statutes, academic journal articles, policy reports, and publications from oversight institutions. The analysis involved a review of relevant legal frameworks and scholarly literature which assessed their impact on accountability and transparency in Nigeria's public administration. This approach was appropriate for examining the relationship between legal instruments and governance outcomes.

Findings/Results

The review revealed several key findings:

Strengthened Institutional Frameworks

Legal reforms have established specialized anti-corruption agencies such as the EFCC and ICPC, enhancing investigative and prosecutorial capacity (EFCC Act, 2004; ICPC Act, 2000).

Improved Financial Regulation

The Public Procurement Act (2007) and Fiscal Responsibility Act (2007) introduced standardized procurement processes and fiscal discipline mechanisms aimed at reducing financial mismanagement.

Enhanced Access to Information

The FOI Act (2011) provides citizens with a statutory right to request and access public records, promoting transparency and civic participation.

Persistent Implementation Gaps

The findings from the review on the impact of legal frameworks on accountability and transparency in Nigeria's public administration revealed a complex picture. While robust legal instruments exist, their implementation remains inconsistent, resulting in limited overall improvements in curbing corruption and enhancing governance effectiveness. Empirical evidence from the review indicates that key frameworks, including the Public Procurement Act (PPA) of 2007, the Economic and Financial Crimes Commission (EFCC) Act of 2004, the Independent Corrupt Practices and Other Related Offences Commission (ICPC) Act of 2000, and related provisions in the 1999 Constitution (e.g., Code of Conduct Bureau mechanisms), have introduced mechanisms for transparency, such as mandatory competitive bidding, public disclosures, asset declarations, and prosecutions for financial crimes. These have achieved partial successes: the PPA has promoted procedural openness in procurement through requirements for advertisements, bidding criteria disclosure, and oversight by the Bureau of Public Procurement (BPP), leading to some reduction in overt opacity and improved value-for-money considerations in certain Ministries, Departments, and Agencies (MDAs) (RSIS International, 2025; Brookings Institution, 2024). Similarly, anti-corruption agencies like the EFCC and ICPC have secured convictions and raised public awareness, contributing to deterrence in isolated cases (Ezeajughu, 2024).

However, the persistent low performance on global metrics underscores implementation deficits. Nigeria's score on the Corruption Perceptions Index (CPI) stood at 26 out of 100 in 2025, ranking 142nd out of 182 countries—a slight decline in ranking from the previous year despite no change in score—indicating stagnation rather than progress in perceived public sector integrity (Transparency International, 2025). This aligns with survey data showing bribery as the most prevalent corrupt practice (43.8% of respondents in procurement contexts), followed by embezzlement, nepotism, and kickbacks, often facilitated by inadequate oversight (36.6%), low salaries, high contract competition, and political interference (RSIS International, 2025).

Major challenges to effective impact include:

Political interference and lack of institutional independence: High-profile cases often face external pressures, selective enforcement, and executive influence, undermining agencies like the EFCC, ICPC, and Code of Conduct Bureau (Afolayan, 2025; Brookings Institution, 2024).

Weak enforcement and judicial delays: Poor administration of justice, slow prosecutions, and inadequate monitoring allow loopholes to persist, such as unclear roles for procurement officers, absence of minimum qualifications for committee members, and limited adoption of e-procurement systems (Brookings Institution, 2024; RSIS International, 2025).

Resource constraints and capacity gaps: Insufficient funding, staffing shortages, and training deficiencies hinder proactive investigations, public education, and asset recovery efforts (Kanu, 2026).Systemic and socio-cultural factors: Nepotism in public recruitment (affecting around 60% of recent hires through bribery or connections), bureaucratic resistance to the

Freedom of Information Act, and societal tolerance for corruption perpetuate cycles of impunity (UNODC, 2024; Ezeajughu, 2024).

These findings supports agency theory perspectives, where information asymmetry and weak sanctions enabled principal-agent misalignments between citizens (principals) and officials (agents), despite legal safeguards (Kanu, 2026). While frameworks provide necessary structures, their impact is moderated by political will, institutional strength, and cultural shifts toward integrity. Positive correlations exist between accountability tools (e.g., audits, disclosures) and improved service outcomes in theory, but in practice, Nigeria's public sector continues to suffer from mismanagement, poor service delivery, and eroded trust (Omoniyi & Akintoye, 2024).

In conclusion, legal frameworks have laid a foundation but fall short in translating into systemic accountability and transparency due to entrenched implementation barriers. Sustained reforms—strengthening agency independence, digitizing processes, enhancing judicial efficiency, and fostering citizen participation—are essential to bridge this gap and achieve meaningful governance improvements.

Discussion

The literature suggested that Nigeria possesses a relatively robust legal architecture for promoting accountability and transparency. However, the effectiveness of these frameworks depends largely on implementation capacity and political commitment. While anti-corruption agencies have recorded prosecutions and asset recoveries, critics argue that enforcement is sometimes selective and influenced by political considerations. Furthermore, the FOI Act, 2011 (Nigeria) has increased transparency in principle, but compliance by public institutions remains uneven. Fiscal and procurement reforms have formalized procedures, yet corruption persists through procedural manipulation and weak oversight. Therefore, the impact of legal frameworks on accountability and transparency in Nigeria is mixed. Although they have strengthened formal structures and institutional mandates, structural challenges and governance deficits continue to hinder substantive accountability outcomes.

Conclusion

This review examined the impact of legal frameworks on accountability and transparency in Nigeria’s public administration. The findings indicated that Nigeria has established an extensive legal and institutional architecture aimed at promoting responsible governance. Key frameworks such as the 1999 Constitution (as amended), the Economic and Financial Crimes Commission (EFCC) Act (2004), the Independent Corrupt Practices and Other Related Offences Commission (ICPC) Act (2000), the Public Procurement Act (2007), the Fiscal Responsibility Act (2007), and the Freedom of Information (FOI) Act (2011) collectively provide mechanisms for oversight, financial regulation, ethical conduct, and public access to information. These legal instruments have strengthened formal accountability structures, enhanced investigative capacity, and created avenues for citizen participation. However, the study also reveals that the effectiveness of these frameworks is constrained by weak

enforcement, political interference, institutional capacity limitations, bureaucratic resistance, and low levels of public awareness (Transparency International, 2023).

Therefore, while Nigeria possesses a robust legal foundation for accountability and transparency, the gap between legal provisions and practical implementation continues to undermine governance outcomes. Sustainable improvements in public sector accountability require not only sound laws but also strong political will, independent institutions, and active civic engagement.

Recommendations

Based on the findings of this reviewed paper, the following recommendations are proposed:

- Strengthen Institutional Independence
  Anti-corruption agencies such as the EFCC and ICPC should be granted greater operational and financial autonomy to reduce political interference and enhance impartial enforcement.
- Capacity Building and Training
  Continuous training and technological support should be provided to public officials and oversight bodies to improve implementation capacity and monitoring systems.
- Digital Governance and Open Data Platforms
  Government should expand e-procurement systems, digital budgeting platforms, and open data initiatives to improve transparency and reduce opportunities for corruption.
- Public Awareness and Civic Engagement
  Civil society organizations and media institutions should be empowered to utilize transparency laws effectively, increasing public participation in governance processes.
- Judicial Reforms
- Fast-tracking corruption-related cases and strengthening judicial independence would enhance accountability outcome.

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