RETHINKING FISCAL RESPONSIBILITY FOR BETTER GOVERNANCE IN NIGERIA

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ABSTRACT

Fiscal responsibility as a term that describes openness and accountability is a precursor of fiscal discipline. Fiscal responsibility may remain a mirage in Nigeria unless the country takes urgent steps to address the monstrous fiscal indiscipline that has become pervasive. While civil society organizations and the media have made their marks in the fight for the enthronement of fiscal discipline in Nigeria, the role of relevant government agencies like the Supreme Audit Institution (SAI) and the citizens exercising oversight function on public finances leaves much to be desired. The study believes that the government should strengthen the nexus between accountability and personal orientation through fiscal transparency and accountability education. Given the magnitude of moral delinquency in fiscal discipline, this study contends that education holds the key to stemming the tide. The study recommends the inclusion of transparency and accountability education in the curricula of the education systems in Nigeria and a reorientation of all citizens beginning with the political class.
Keywords*:* Fiscal, responsibility, accountability, transparency, ethics, governance

INTRODUCTION

Fiscal responsibility refers to deliberate plans, actions, processes and rules intended to ensure fiscal discipline, transparency and accountability in managing public funds and sustainable budget policy planning (Mihaela et al., 2020; Eden et al., 2013). It entails balancing the budget to obviate deficit spending and the burden on generations yet unborn. It therefore, behooves any government to cut wasteful spending to ensure judicious use of taxpayers' money by putting in place, mechanisms for effective tracking of fiscal policy objectives and strategies (Eden et al., 2013; Feingold, 2004). Fiscal transparency refers to openness toward the public about government structure and functions, fiscal policy intentions, public sector accounts, and projections. It involves ready access to reliable, comprehensive, timely, understandable and internationally comparable information on government activities. Thus, enabling the electorate and financial markets to assess government financial position and the real costs and benefits of government activities, including their present and future economic and social implications (IMF, 2018, 2007; Kopits & Craig, 1998).

Fiscal transparency continues to pose a challenge to Nigeria as a nation, especially in the public sector, as government financial transactions are shrouded in secrecy, in addition to inequity in the distribution of national wealth. Nigeria has enacted several laws such as the Fiscal Responsibility Act, 2007; Public Procurement Act, 2007; the Nigerian Extractive Industries

Transparency Initiative Act, 2007; the Freedom of Information Act, 2011 amongst others, to promote fiscal discipline and accountability in the management of the public fund. Despite the preponderance of fiscal transparency legislation in Nigeria however, citizens still encounter obstacles in their quest to obtain information on government financial transactions from ministries, departments, and agencies even when the information seekers succeed in securing approval of the judiciary.

For example, section 51 of the Fiscal Responsibilities Act, 2007 requires any person seeking to enforce provisions of the Act to apply to the Federal High Court for prerogative order or other remedies. We consider this provision an unnecessary encumbrance on citizens seeking to exact accountability from managers of public resources. The 2011 amendments to section 51 of the Act leave more to be desired. Section 51(a) and (b) specify that under-declaration of revenue generated or collected and spending of money without the approval of the National assembly shall attract a fine of 10 per cent of the total amount under-declared or spent, the Act is silent on the amount not declared and the offender. The goals of this paper are twofold: (1) to examine extant literature on the subject of fiscal responsibility and governance as it concerns Nigeria, and (2) to evaluate the effectiveness of public actors in fiscal management and the provisions of public services in a responsible, accountable, equitable and efficient manner.

Fiscal Responsibility and Good Governance

Government generate the authority it wields out of agreements or covenants with citizens - the notion of reciprocal duties: the sovereign is committed to the good of the individuals who constitute it, and each individual is likewise committed to the well-being of the whole (Apeldoorn, 2020; Rousseau, 1987). The implication is that all levels of government have a social pact with the people. The Jean-Jacques Rousseau normative or idealized theory of social contract places the responsibility of supply of public goods and services on a government, while the citizens have the civic duty to pay taxes to provide the government with requisite resources to offset the cost of carrying out its responsibilities. This relationship between government and citizens is what has been described as social accountability - “an approach towards building accountability that relies on civic engagement, where ordinary citizens and civil society (CSOs) organizations participate directly in exacting accountability” (UNDESA, 2013).

Fiscal responsibility is a relative word better understood from the perspective of individuals depending on their status, desires, and obligations. Fiscal responsibility entails transparency and accountability in the management of public funds. Fiscal transparency enhances financial and economic stability while fostering robust debate about the processes and outcomes of fiscal policy and accountability (IMF, 2019). Transparency of public finance as one of the pillars of Public Expenditure and Financial Accountability (PEFA) stipulates that government should publish information on service delivery, revenue and expenditure. It also requires the government to give citizens access to fiscal and budget documents, which should to be made available to citizens in an understandable, complete and consistent manner (PEFA, 2019).

Accountability and responsibility are related terms that refer to an obligation to answer for actions taken in a relationship with others. According to UNDESA (2013), “accountability is a relationship based on obligations to demonstrate, review, and take responsibility for performance, both the results achieved in light of agreed expectations and means.” The term accountability is tenuous, and elusive and lacks a precise definition (Smyth, 2017; Dubnick, 2002). The synonyms transparency and answerability (Ferry, et al., 2015; Smyth, 2012) help to explain the concept.

Accountability can be viewed from two perspectives: as a virtue and as a mechanism (Bovens, 2010). Seen as a virtue, accountability is regarded as a benchmark for evaluating the behaviour of public officials. In this study, accountability is seen as a mechanism for holding public agents (Bovens, 2010) responsible for their actions. Interestingly, accountability has assumed the status of good governance (Bovens, 2007) in a modern democracy. Consequently, government officials are expected to answer to the public through public reporting or fiscal transparency. Transparency enhances accountability by facilitating monitoring, while accountability enhances transparency by providing incentive for agents to ensure that their actions are disseminated properly, and are understood.

Taken together, transparency and accountability also impose discipline that improves the quality of public sector decision-making (Gruening et al., 2011). Governance is a process of exercising rule either by government or territories (Oti & Otalor, 2019) and good governance is the bedrock of transparency in the decision-making process, which aims at ensuring that information is freely available and accessible to participants in the decision-making process or those affected by the decisions (Lathrop & Ruma, 2010). Thus, one of the dictates of the contemporary democracy is the requirement that government should be open by transparently conducting government business, enhancing citizens' participation in governance, and ensuring that government financial records are open for public scrutiny. This is so because citizens can only effectively exercise their constitutional role as overseers of government action where their unfettered rights of access to information and documents about government operations are secure (Diane, 2011).

Transparency and accountability advocacy arose from the belief that greater transparency and accountability can check corruption and inefficiency in public finance management by ensuring that public revenues are expended on developmental initiatives that will produce visible results (McGee & Gaventa, 2010). Transparency advocates maintain that greater access to government information is a sine qua non for greater accountability and better quality of government in the long term. Transparency promotes accountability and provides information to citizens about what their government is doing. Transparency thus makes information on existing conditions, decisions, and actions accessible, visible and understandable to all stakeholders.

Transparency promotes unfettered access to timely and reliable information on decisions and performance in the public sector, while accountability obligates public officials to report on the usage of public resources and answerable for failing to meet stated performance objectives (Armstrong, 2005). Transparency and accountability can address the twin problems of infrastructural failure and the democratic deficit in less developed economies like Nigeria by instilling discipline in the allocation and management of resources.

Accountability is a construct involving the assessment of individual's beliefs and feelings (Ghanem & Castelli, 2019) in addition to the observation and evaluation of the performance and behaviour of the individual and others (Dhiman et al., 2018; Lerner & Tetlock, 1999). It is as well a veritable construct for supporting ethical leadership behaviour in today's global economy and promoting sound business ethics (Nunn & Avella, 2017; Petrick & Quinn; 2001). Accountability (Lerner & Tetlock, 1999) and competence (Ghanem & Castelli, 2019) are some mechanisms for monitoring and evaluating individual performance and conduct including that of others and enhancing ethical leadership perspectives in harmony with social imperatives (Steinbauer et al., 2014).

Accountability is one of the bedrocks of good governance that refers to the need for a market participant including relevant authorities, to justify their actions and policies and to accept responsibility for both decisions and results. The concept of accountability involves two distinct stages: *answerability* and *enforcement*. (Pradhan, 2010). Answerability refers to the obligation of government, its agencies, and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked with providing oversight. Enforcement suggests that the public or the institution responsible for accountability can sanction an offending party or remedy the contravening behaviour (Pradhan, 2010).

Consequently, different institutions of accountability might be responsible for either or both of these stages. In the views of Bovens (2007), the elements of public accountability include public accessibility (transparency) and the giving of account (answerability). It is the process of holding people responsible for their actions (Tisné, 2010). Therefore, Accountability exists when there is a relationship where an individual or body, and the performance of tasks or functions by that individual or body, are subject to another's oversight, direction or request that they provide information or justification for their actions (Stapenhurst, n.d.).

Strengthening responsive and accountable public governance in developing countries through a well-functioning public sector that is ready to deliver quality public service consistent with citizen preferences and prudent management of fiscal resources is germane to the poverty alleviation goals of the World Bank (Shah, 2005). Zahran (2011) identified the pillars of accountability culture to be transparency and a culture of accountability. There are five classes of accountability namely: financial accountability, administrative accountability, political accountability, and social accountability.

Financial accountability refers to the establishment of a series of control over revenue and expenditure of government to ensure that public monies have been used in the public interest. Administrative accountability entails a sound system of internal control (ethical codes, criminal penalties, and administrative reviews) that complements and ensures proper checks and balances supplied by constitutional government and an engaged citizenry. Political accountability entails free, fair and transparent elections where the people decide whether to retain or throw out incumbent officeholders by refusing to vote for such incumbents based on their performance in office. Social accountability is concerned with a wide range of citizen actions based on the exercise of their constitutionally guaranteed rights to hold the State to account for its actions (Ola & Effiong, 1999).

In sum, accountability involves holding governments accountable for the use of public funds and the exercise of the authority delegated to them (Enofe *et al*., 2015). Transparency enhances accountability by providing information intermediaries (Peixoto, 2013) and supreme audit institutions (SAIs) information that can enable them to hold the government accountable and impose sanctions where desirable (Fox, 2007).

Measures for Improving Fiscal Responsibility and Enhancing Better Governance

Based on exploratory and heuristic techniques employed by this study to investigate the link between fiscal responsibility and good governance, the following factors are identified as keys to improved fiscal responsibility and good governance.

Effective Supreme Audit Institutions (SAIs)

SAIs are national-level watchdog institutions charged with the responsibility for the external audit of government accounts and activities. They are responsible for protecting the public interest by ensuring financial probity and improved performance of the public sector (Hedger & Blick, 2008). The Auditor-General who reports directly to Parliament heads most SAIs, especially the Westminster model. SAIs oversee the management of public finances (government revenues and expenditures). SAIs essentially contribute to efficient monitoring and review of available resources, how these resources are used, by whom and in what way (Steiner, 2015). Good governance requires continuing oversight to ensure government policies are implemented as envisaged, strategies are realized, and the overall performance of the government meets the expectations and needs of citizens within policy laws and regulatory framework.

SAIs assist the government in exercising oversight by evaluating whether government entities are doing what they are supposed to do, spending funds for their intended purpose, and complying with laws and regulations. It is also the responsibility of SAIs to evaluate the efficiency and effectiveness of the implementation of programmes and activities of the government, to ensure compliance with rules and regulations, and to promote good governance. To fully unfold their potential in creating transparency and accountability, SAIs have to be legally, financially and organizationally independent from governments as audited authorities, have a comprehensive mandate to audit government performance and be able to disseminate and publish their audit results (Steiner, 2015).

SAIs must be fully independent to make government actions more transparent and accountable through objective information provided to the executive and Parliaments and by publicly available reports and public discussions. SAIs need to possess the requisite capacity to be able to fully unfold their potential about governance oversight and the special importance of performance audits, which entails revealing information on the efficiency, effectiveness, and economy of all areas of government activities (Steiner, 2015). Regrettably, in Nigeria, the office of the Auditor-General is highly disrespected by both government and the bureaucracy.

The recommendations contained in the reports by the management of government ministries, departments, and agencies (MDAs) are largely not acted upon, and the Public Accounts Committee of the National Assembly do not enforce strict implementation. In the 2016 Audited Annual Report of the Federal Government of Nigeria's financial statement, the Auditor General for the Federation reported that 65 government agencies have never submitted their accounts for audit. More worrisome is the fact that the report for 2016 financials was released in 2018, one then wonders if it is not already too late for the National Assembly to examine the report and take necessary action.

Dynamic Civil Society Organizations

Social accountability as an approach to accountability contributes to good governance and better service delivery (Malena et al., 2004). It refers to the practice of empowering citizens and civil society to demand accountability from public servants and public officeholders through sanctions and pressure. Thus, social accountability enhances effective development and empowerment (Melana et al., 2004), improves governance and deepens democracy (Reuben, 2002; 2003). According to Okonjo-Iweala and Osafo-Kwaako (n.d), CSOs play important roles in enhancing transparency and good governance in developing countries by contributing to an increased public debate on matters relating to the formulation and implementation of government budgets as well as in supporting greater transparency of government revenues. They argue that the involvement of civil society organizations in fiscal transparency and budget monitoring matters is a recent phenomenon, although not too pronounced.

Zyl (2013) posit that civil society organizations can bridge the gap between accountability and transparency of governments by accessing, interpreting and distributing information to various stakeholders in usable and accessible forms. CSOs also assist in demanding accountability from governments directly; supporting legislatures, auditors, and judiciaries encouraging formal oversight actors to demand accountability; and supporting and encouraging political parties, donors and other actors to demand accountability.

National organizations also play a role in promoting fiscal transparency. National or religious movements are organizations made up of persons from sections of society such as culture, kin or religion. They are often mass movements, which include workers and peasants as well as the middle classes, usually organized in traditional hierarchical ways, often with charismatic leaders (Kadlor, 2003). The International Budget Partnership collaborates with civil society groups across the globe to analyze and influence public budgets to reduce poverty and improve the quality of governance. These CSOs are a subset of civil society that monitors and influence the formulation and implementation of government budgets independently of their country's government and political parties. Their work is policy and impact-oriented, highlighting the impact of public budgeting on the poor (Zyl, 2013).

CSOs can foster fiscal transparency in the budget process as follows: During budget formulation by providing inputs at the drafting stage; at the budget review by analyzing the draft budget and lobbying legislators; at budget implementation (disbursement of the fund) by supporting expenditure tracking and during budget implementation (project execution) by supporting performance monitoring. CSOs can provide the legislature and SAIs with the necessary information and expertise to ensure effective monitoring of budgetary performance (UNDESA, 2013). The increased transparency on federal allocations to states and local governments has provided civil society organizations and the media with valuable information to challenge local authorities on the use of public funds. The media, as a keen follower of such information, publishes the size of allocations to various states and local governments and compares the size of the budget of a country with another (Dubnick, 2002). Nigerian civil society played an important role in supporting the return of looted funds and monitoring the utilization of repatriated funds (Okonjo-Iweala & Osafo-Kwaako, n.d).

According to the World Bank (2006), cited in Okonjo-Iweala & Osafo-Kwaako (n.d), in the wake of plans to repatriate the funds looted out of Nigeria, Nigerian and Swiss authorities jointly agreed for the World Bank to monitor the proper utilization of the returned funds. The World Bank engaged the services of a civil society organization, *Integrity*, to participate in the review process. The members of Integrity, together with other local CSOs reviewed projects financed using the repatriated loot and selected about 51 project sites for monitoring and field visits. Given the challenge of ensuring better economic governance of revenues derived from natural resources, Nigerian civil society played an important role in setting up the Nigerian Extractive Industry Transparency Initiatives (NEITI). The engagement of civil society with the NEITI process has grown steadily since 2003. Indeed, local civil society played an active role in advocating for the *Publish What You Pay* (PWYP) campaign in Nigeria.

A vocal citizenry

Citizens want more transparency, greater social justice, more jobs, improved infrastructure, freedom, fair play and better governments. They also desire enhanced opportunities and better service delivery. Ensuring citizens' involvement in governance is one way of achieving these lofty desires. Monitoring and evaluation of the impact of government programmes and activities are more cost-effective only if citizens are more involved in demanding accountable and transparent governance (Rueben, 2003). Citizens should be able to assume an active and creative role as participants in and watch-dogs of government and public affairs including taking part in the definition of the domain and agenda of public discussion (Ebdon & Franklin, 2006; Ridell, 2004). Participation is key to accountability because it transforms the accountability principle from a personal ethical guideline to a collective tradition, setting the basis for a shared culture of accountability and engendering ownership at every level (Rueben, 2002; 2003). Citizens are aware of what their governments receive; therefore, community-based groups should be able to hold their local leaders to account for the use of funds received from the Federal Government especially if they do not observe commensurate improvements in public services (Dubnick, 2002).

Rapid developments in technologies and communication tools, especially the World Wide Web have made information more accessible to citizens, allowed closer monitoring of governmental organizations, and provided the possibility of more interaction and opportunities for citizen participation in governance (Baimyrzaeva & Kose, 2014). For example, e-government tools are useful tool for participation, while cocial media channels have become very potent tools in promoting citizen initiatives to hold governments accountable (Mergel & Bretschneider 2013). As such, social media have a significant potential to bring about more government-citizens engagement.

Thus, governments now face a growing demand to be more accountable, transparent, and effective from citizens who are becoming more assertive about their right to information on government finances and influence governments' decision-making processes (UNDESA, 2013). Nigerians hardly engage their leaders by demanding a progress report and drawing their attention to unmet needs in society. They do not even hold their leaders accountable for the promises they made during electioneering campaigns. Citizens should cultivate the habit of holding their leader to account for the management of their common resources until they begin to see commensurate improvement in the services provided by the government.

Enthronement of sustainable fiscal discipline through education

The importance of education in shaping society is manifest in the instruction given by the creator in Deuteronomy 6 v 7: "And thou shalt teach them diligently unto thy children and shall talk of them when thou sittest in thine house, and when thou walkest by the way, and when thou liest down, and when thou riseth up" (KJV). Knowledge is the basic foundation for the development and advancement of modern society; and education is the major source of knowledge (Chukwuma, 2013, as cited in Ateke et al., 2014). Ateke et al. (2014) defined education conceptually, as the process of imparting or acquiring knowledge, developing the powers of reasoning and judgment, and preparing oneself or others intellectually, for effective functioning and harmonious adaptation in the society.

Ghanem and Castelli (2019) advocate that educational institutions should develop multi-disciplinary curricula to teach students how to become morally competent leaders and managers who can make moral decisions. In the views of Lind (2016, as cited in Ghanem & Castelli, 2019), students are prospective leaders, therefore, their education and training should aim at increasing their moral competencies. On their part, Mohamed et al. (2010) posit that ethics education courses and lessons help students as potential leaders to bridge the gap between ethics courses and real-life practices to transfer the learned experience into ethical skills and abilities.

To sustain ethical leadership behaviour, organizations need to decrease the likelihood that leaders will engage in inappropriate conduct (Newman et al., 2017) by adopting mechanisms for enhancing ethical leadership behaviour. Accountability education can act as an instrument to promote ethical behaviour and personal development by enthroning ethical environment and protecting the community interest (Ghanem & Castelli, 2019; Fard & Rostamy, 2007). Accountability education will no doubt instil a culture of accountability and transparency among the younger generations. Self-accountability ensures justice and fairness within individuals and organizations (Hunt, 2007). It helps leaders better understand the likely consequences of their behaviour through self-consciousness (Ghanem & Castelli, 2019; Hollander, 2013). Integrity and honesty are two aspects of self-accountability that help moderate ethical behaviours (Artley et al., 2001).

Fiscal transparency and accountability education therefore, can foster the link between self-accountability and personal orientation. This study believes that inculcating transparency and accountability into the curricula at all levels of education in Nigeria will help instil discipline and bring honesty to bear in the discharge of official duties. It can also serve as an antithesis to the pervasive abuse of office currently threatening our national fabric.

CONCLUSION AND RECOMMENDATIONS

Accountability is associated with responsibility towards third parties. It is an obligation to account for actions taken in social relationships. The researchers agree with Ghanem & Castelli (2019) that ethics education should stretch beyond the traditional disciplines to move deep to be a core part of all curricula, especially in postgraduate programmes. Considering the deep-seated fiscal indiscipline among the managers of public funds, the dearth of strong role models and the weak regulatory framework in Nigeria, the researcher fears that the younger generation may be influenced to follow the ignoble path of their forbears and exacerbate the level of fiscal rascality. The study, therefore, recommends the inclusion of transparency and accountability education in the curricula of all levels of education in Nigeria and a deliberate national reorientation campaign among the citizenry. However, there is a need to examine empirically whether transparency and accountability education can enhance fiscal responsibility in Nigeria.

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