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Administrative Accountability and Effective Governance in Nigeria: Institutional Mechanisms, Challenges and Prospects

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Abstract

Administrative accountability is a fundamental requirement of effective governance because it connects the exercise of public authority with the responsibility to explain decisions, justify the use of public resources and accept responsibility for administrative outcomes. In Nigeria, accountability is supported by a broad institutional framework comprising legislative oversight, public auditing, procurement regulation, anti-corruption institutions, financial-management controls, access to information and citizen participation. However, the existence of these formal mechanisms has not always translated into effective administrative performance or improved governance outcomes.This paper examines the institutional mechanisms, challenges and prospects of administrative accountability in Nigeria and assesses how accountability can contribute to effective governance. The study adopts a qualitative integrative literature-review design based on peer-reviewed studies, foundational theoretical works, Nigerian legislation, official documents and reports from credible national and international institutions. The analysis is guided by Principal-Agent Theory and Institutional Theory. The review shows that accountability can strengthen governance by reducing information asymmetry, improving oversight, strengthening public financial management, limiting arbitrary administrative discretion, supporting corrective action and promoting institutional learning. However, transparency alone does not constitute accountability. Information must be accessible, scrutinised, evaluated and connected to responsibility and appropriate corrective action.Evidence from Nigeria's fiscal-governance reforms, particularly the State Fiscal Transparency, Accountability and Sustainability (SFTAS) programme, demonstrates that institutional reforms can improve fiscal transparency, budget reporting, procurement systems and public financial management. At the same time, subsequent evidence indicates difficulties in sustaining some reforms, particularly citizen engagement and aspects of budget discipline, after programme incentives ended. The paper therefore argues that Nigeria's accountability challenge is less a problem of institutional absence than one of institutional effectiveness, coordination, enforcement and sustainability. The paper proposes an Integrated Administrative Accountability Framework based on institutional independence, transparency and information access, preventive internal controls, external oversight, citizen participation, corrective action and institutional learning. It concludes that administrative accountability should be regarded as a core capability of public administration capable of improving public-sector performance, service delivery, institutional legitimacy and public trust.

Keywords: Administrative accountability, effective governance, public administration, transparency, institutional oversight, public financial management, Nigeria

Introduction

Effective governance depends substantially on the capacity of public institutions to exercise authority responsibly, manage public resources prudently and deliver services in accordance with established laws, policies and citizens' legitimate expectations. Government institutions formulate and implement policies, collect and allocate public resources, regulate economic and social activities and provide essential services. Because these responsibilities involve the exercise of authority on behalf of the public, mechanisms are required to ensure that public officials remain answerable for their decisions and performance.

Administrative accountability provides an important basis for this answerability. It requires public officials and institutions to provide information, explain and justify their

decisions, submit to appropriate scrutiny and accept responsibility where misconduct, non-compliance or significant administrative failure is established. Bovens (2007) conceptualises accountability as a relationship in which an actor is obliged to explain and justify conduct before a forum that can question the conduct, pass judgement and, where appropriate, impose consequences. This conception demonstrates that accountability is broader than transparency. Transparency concerns the availability of information, whereas accountability requires information to be scrutinised and connected to responsibility and action.

The importance of accountability becomes clearer when public administration is viewed as a system of delegated authority. Citizens do not ordinarily manage public programmes or public resources directly. Authority is delegated through political and administrative institutions to elected representatives, ministries, departments, agencies and public officials. These actors frequently possess more information about government activities than the citizens they serve. Such information asymmetry can create opportunities for poor decisions, abuse of discretion, non-compliance, inefficient resource use and behaviour that does not serve the public interest.

Principal-Agent Theory provides a useful explanation of this problem. When responsibilities are delegated from principals to agents, mechanisms are required to monitor behaviour and reduce the possibility that agents will pursue interests different from those of the principals (Jensen & Meckling, 1976). In public administration, auditing, financial reporting, procurement controls, legislative oversight, administrative supervision and citizen monitoring can therefore be understood as mechanisms for managing the risks associated with delegated authority.

Nigeria has developed a relatively extensive formal accountability architecture. Legislative oversight, public auditing, procurement regulation, anti-corruption institutions, financial-management systems, access-to-information legislation and administrative controls all form part of this architecture. The Public Procurement Act, for example, provides a legal framework for promoting transparency, accountability, fairness and equity in public procurement. The Independent Corrupt Practices and Other Related Offences Commission (ICPC) performs functions relating to the investigation and prosecution of corruption offences as well as corruption prevention and system review. The Economic and Financial Crimes Commission (EFCC) also plays a major role in preventing, investigating and enforcing laws relating to economic and financial crimes.

The existence of these institutions, however, does not automatically guarantee effective accountability. The more important question is whether they operate as connected components of an accountability system. An audit report may identify an irregularity, but its value depends on whether the finding is examined, responsibility is established and corrective action follows. Similarly, publishing a budget may improve transparency without necessarily ensuring that expenditure conforms to approved allocations or that programmes achieve their intended objectives.

Recent evidence from Nigeria's fiscal-governance reforms illustrates this distinction. The World Bank's assessment of the State Fiscal Transparency, Accountability and Sustainability (SFTAS) programme reported improvements in budget publication, audited financial statements,

quarterly budget implementation reporting, procurement systems and aspects of citizen engagement. The programme demonstrated that appropriate reform incentives can improve fiscal transparency and administrative systems.

However, subsequent evidence also points to difficulties in sustaining some reforms. The World Bank's later learning evidence indicates that certain reforms weakened after the programme ended, including aspects of citizen engagement and budget discipline. This experience suggests that reforms are more likely to endure when they become embedded in routine administrative structures, professional practices and institutional norms rather than depending mainly on temporary programme incentives.

The central argument of this paper is therefore that administrative accountability should be understood as an integrated institutional process rather than simply a collection of accountability institutions.

For accountability to improve governance, information must be available, scrutiny must take place, responsibility must be established, corrective action must follow and lessons from previous failures must influence subsequent administrative practice. Where these connections are weak, formal accountability arrangements may coexist with poor governance outcomes.

Statement of the Problem

Nigeria has numerous laws, institutions and administrative procedures designed to promote accountability in the public sector. Legislative oversight, public auditing, procurement controls, anti-corruption institutions, financial regulations, administrative supervision and access-to-information mechanisms provide formal channels through which public actions can be questioned.

Despite this extensive framework, persistent concerns about corruption, inefficient expenditure, weak service delivery, limited implementation of oversight recommendations and difficulties in accessing and using public information continue to raise questions about the practical effectiveness of accountability arrangements.

The central problem is therefore not simply the absence of accountability institutions. Rather, Nigeria faces a persistent implementation and effectiveness gap between formal accountability arrangements and substantive accountability outcomes.

Formal accountability may require an institution to prepare reports, publish information, undergo audits or respond to legislative inquiries. Substantive accountability requires a longer process in which information is accessible, scrutiny occurs, responsibility is established, appropriate corrective action or sanctions follow where necessary and lessons from the process influence future administrative practice.

The SFTAS experience illustrates this challenge. Although the programme generated significant improvements in fiscal transparency and related administrative systems, subsequent evidence showed that some gains were difficult to sustain after programme incentives ended. This suggests that improvements in procedures do not automatically translate into lasting changes in administrative behaviour.

The problem is also influenced by institutional capacity constraints, political pressures, weak coordination, inadequate information systems and insufficient follow-up arrangements. Citizens and civil society organisations may similarly encounter difficulties in obtaining, interpreting and using public information.

The central concern is therefore whether Nigeria's accountability mechanisms work together sufficiently to transform information and oversight into responsibility, corrective action, institutional learning and improved governance.

Objectives of the Study

The broad objective of this paper is to examine administrative accountability and its contribution to effective governance in Nigeria. The specific objectives are to:

- Examine the concept and dimensions of administrative accountability.
- Examine the meaning and characteristics of effective governance.
- Identify the principal institutional mechanisms of administrative accountability in Nigeria.
- Examine the relationship between administrative accountability and effective governance.
- Synthesise empirical evidence concerning the performance of accountability mechanisms in Nigeria.
- Identify institutional and administrative factors that constrain effective accountability.
- Propose an integrated framework for strengthening administrative accountability and governance outcomes in Nigeria

Research Questions

The paper addresses the following questions:

- What is administrative accountability and what are its principal dimensions?
- What constitutes effective governance within the context of public administration?
- What are the major institutional mechanisms of administrative accountability in Nigeria?
- Through what mechanisms can administrative accountability contribute to effective governance?
- What institutional and administrative factors constrain effective accountability in Nigeria?
- How can Nigeria strengthen the connection between transparency, oversight, corrective action and institutional learning?

Literature Review
Conceptual Review
Administrative Accountability

Administrative accountability refers to the obligation of public officials and institutions to explain and justify their decisions and actions and to accept responsibility when established standards are breached or performance falls short.

Accountability is therefore more demanding than routine reporting. A report may describe activities undertaken by an institution, but accountability creates an opportunity for an

authorised forum to question conduct, evaluate it and determine what should happen next (Bovens, 2007).

A functioning accountability relationship generally contains five connected elements:

- **An accountable actor** — the official, agency or institution exercising public authority.
- **An obligation to provide information** — the responsibility to disclose relevant facts, records and explanations.
- **A forum for scrutiny** — such as a legislature, audit institution, court, regulator, superior administrative body, citizen group or other authorised forum.
- **Evaluation and judgement** — assessment of whether conduct complied with relevant laws, standards or expectations.
- **Consequences or corrective action** — sanctions, remedial measures, institutional reform or other appropriate responses.

The accountability process can therefore be expressed as:

Public Authority → Information → Scrutiny → Judgement → Corrective Action → Institutional Learning

The sequence is not necessarily strictly linear, but each component reinforces the others.

Dimensions of Administrative Accountability

Administrative accountability has several complementary dimensions.

- **Financial accountability** concerns the lawful, economical, efficient and effective management of public resources.
- **Legal accountability** requires officials to exercise public authority within the limits established by law.
- **Political accountability** concerns answerability to elected institutions and, ultimately, citizens.
- **Administrative or hierarchical accountability** operates through supervision, reporting, performance management and disciplinary procedures within public organisations.
- **Professional accountability** arises from professional standards, codes of conduct and obligations associated with specialised public-service roles.
- **Social accountability** involves citizens, civil society organisations, journalists and other non-state actors in monitoring government conduct.

A strong accountability system requires these dimensions to interact rather than operate independently.

Effective Governance

Effective governance refers to the capacity of public institutions to exercise authority lawfully, responsibly, transparently, efficiently and responsively while producing outcomes consistent with policy objectives and citizens' legitimate expectations.

Effective governance therefore goes beyond the existence of formal institutions. It concerns whether institutional processes produce meaningful public value.
Its major characteristics include:

- Accountability.
- Transparency.
- Responsiveness.
- Participation.
- Effectiveness.
- Efficiency.
- Equity.
- Integrity.
- Rule of law.

A useful distinction should be made between administrative activity and administrative effectiveness. An agency may hold meetings, process files and prepare reports without producing meaningful improvements in public outcomes. Effective governance consequently requires accountability mechanisms to be connected to actual performance and service-delivery outcomes.

Transparency and Accountability

Transparency and accountability are closely connected but are not synonymous. Transparency concerns the availability and accessibility of information. Accountability involves a further process in which information is examined, conduct is evaluated and responsibility is assigned where appropriate.
Thus:

Transparency = Information Made Available
Accountability = Information + Scrutiny + Judgement + Responsibility + Action

This distinction is important in Nigeria. Evidence from the Nigerian Extractive Industries Transparency Initiative (NEITI), for example, demonstrates that reporting can increase information disclosure while institutional, technical and financial constraints may limit the extent to which disclosure produces effective accountability (El Hamad et al., 2024).Transparency should therefore be regarded as an enabling condition for accountability rather than its endpoint.

Administrative Accountability and Effective Governance

Administrative accountability can contribute to effective governance through several related mechanisms.

- First, it reduces information asymmetry by requiring public institutions to disclose relevant information.
- Second, it strengthens oversight by providing authorised actors with evidence for assessing administrative conduct.
- Third, it constrains arbitrary discretion because officials are expected to explain and justify decisions.
- Fourth, it increases the likelihood that identified weaknesses will result in corrective action.
- Fifth, it creates opportunities for institutional learning by revealing recurring weaknesses and failures.
- Finally, credible accountability can strengthen public confidence in government institutions.

These benefits are not automatic. Where information is inaccessible, oversight is weak, findings are ignored or sanctions are applied inconsistently, accountability mechanisms may have limited practical effect.

Theoretical Framework

Principal-Agent Theory

Principal-Agent Theory provides the primary theoretical foundation for the paper.Jensen and Meckling (1976) explain agency relationships in terms of delegation and the possibility that agents may pursue interests that differ from those of principals. Although the theory originated in organisational economics, its underlying logic is highly relevant to public administration.

Citizens delegate authority through political representatives and public institutions. Political leaders subsequently delegate responsibilities to ministries, departments, agencies and individual public officials.

These relationships create risks because public officials may possess more information than citizens and may exercise significant discretion that is difficult to observe externally.
Potential problems include:

- Opportunistic behaviour.
- Abuse of discretion.
- Resource diversion.
- Non-compliance.
- Shirking.
- Poor performance.

Audits, procurement rules, financial reporting, legislative oversight, performance management and citizen monitoring can therefore serve as mechanisms for reducing information asymmetry and aligning administrative behaviour with public objectives.

The theory also suggests that monitoring alone is insufficient. Where misconduct is identified but does not result in consequences or corrective measures, incentives for compliance may remain weak.

Institutional Theory

Institutional Theory complements the Principal-Agent perspective by drawing attention to the rules, structures, norms and organisational environments within which accountability operates. Formal rules do not implement themselves. Their effectiveness depends on the legal authority, organisational capacity, professional competence, resources and independence of the institutions responsible for implementation.

Institutional Theory also highlights the importance of institutionalisation. A reform may initially perform well because of external incentives, political attention or programme support. Long-term effectiveness, however, requires the reform to become embedded in organisational routines, professional norms and administrative expectations.

The SFTAS experience illustrates this point. Improvements achieved during a supported reform programme may weaken if they are not incorporated into normal administrative systems and practices.

Theoretical Synthesis

The two theories provide complementary explanations. Principal-Agent Theory explains **why accountability is necessary**: public authority is delegated and information is unevenly distributed.

Institutional Theory explains **why accountability mechanisms succeed or fail**: organisational capacity, structures, norms, autonomy and the wider institutional environment influence implementation.

The combined theoretical position of this paper is that effective administrative accountability requires both credible mechanisms for monitoring delegated authority and institutional conditions capable of making monitoring meaningful, consequential and sustainable.

Empirical Review

Bureaucratic Accountability and Public-Sector Management

Igbokwe-Ibeto et al. (2020) examined bureaucratic accountability and public-sector management in Nigeria and connected accountability challenges with broader problems of public-sector performance and service delivery.

Their work is relevant because it shows that accountability should not be separated from routine administrative management. Weak accountability can affect not only financial integrity but also organisational performance and the quality of public services.

Public Accountability and the Federal Public Service

Ibietan (2023) examined public accountability and the developmental role of Nigeria's federal public service using secondary evidence. The study emphasised accountability, transparency, responsibility and responsiveness as important foundations of effective public administration.

This supports the view that accountability has a developmental dimension. It is not simply about preventing corruption or misconduct; it also concerns whether public institutions perform their responsibilities effectively.

Financial Regulations and Accountability

Mohammed et al. (2023) examined the effect of financial regulations on accountability in selected Nigerian public organisations, with particular attention to internal audit compliance and sanctions for breaches.

The study highlights the importance of internal controls and enforcement and reinforces the argument that external oversight cannot substitute for effective internal administrative systems.

Legislative Oversight

Legislative oversight is an important component of horizontal accountability. Legislatures can scrutinise executive activities, review expenditure, investigate administrative conduct and demand explanations from public officials.

However, effective oversight requires more than hearings and investigations. Its impact depends on access to reliable information, technical expertise, institutional independence, adequate research capacity, continuity and mechanisms for following up recommendations.

The effectiveness of legislative oversight should therefore be assessed not simply by the number of hearings or investigations conducted but by what happens after those activities.

Fiscal Transparency and Accountability

The SFTAS programme provides an important recent institutional example for understanding fiscal accountability in Nigeria.World Bank assessments reported improvements in fiscal transparency and public-financial-management systems across participating states. These included stronger publication of annual budgets and audited financial statements, improved budget implementation reporting and reforms to procurement systems.

At the same time, later evidence demonstrates the difficulty of sustaining reforms after programme support ends. Some aspects of citizen engagement and budget discipline weakened after programme closure.

The important lesson is that **reform performance during a programme is not necessarily the same as long-term institutionalisation**.

Transparency in the Extractive Sector

El Hamad et al. (2024) examined NEITI and found that reporting mechanisms can improve transparency while technical and financial limitations and broader institutional conditions restrict the conversion of information into effective public accountability.This evidence reinforces the distinction between disclosure and accountability.

Public-Sector Transparency and Accountability

Recent Nigerian scholarship continues to identify concerns about transparency and accountability within public institutions. Omoniyi and Akintoye (2024), for example, examined transparency and accountability concerns in the Nigerian public sector and emphasised the continuing importance of institutional and judicial reforms. Although recent studies differ in scope and methodology, they point to recurring concerns about institutional weakness, implementation and enforcement.

Digital Governance and Accountability

Digital governance offers new possibilities for strengthening accountability through electronic procurement, digital financial systems, automated reporting, online disclosure and project-monitoring platforms.

These tools can improve the speed and traceability of information and reduce opportunities for undocumented transactions. However, technology alone does not create accountability. Digital systems require reliable data, technical capacity, interoperability, user access and institutional enforcement.

Methodology

Research Design

The study adopts a qualitative integrative literature-review design. This approach is appropriate because administrative accountability cuts across several areas of public administration, including public financial management, legislative oversight, anti-corruption, procurement, institutional governance, citizen participation and digital governance.
Rather than treating these areas as isolated subjects, the study brings the evidence together to identify common patterns, institutional weaknesses and implications for governance.

Sources of Evidence

The study relies exclusively on secondary evidence.The principal sources include:

- Peer-reviewed journal articles.
- Scholarly books and foundational theoretical works.
- Nigerian legislation and official policy documents.
- Publications of Nigerian accountability institutions.
- World Bank governance and fiscal-management reports.
- Recognised international governance reports.
- Credible institutional and policy publications.

Recent literature was prioritised where available, particularly evidence published between 2020 and 2026. Foundational works such as Jensen and Meckling (1976) and Bovens (2007) were retained because of their continuing theoretical importance.

Search and Selection Strategy

The literature was identified using combinations of keywords relating to administrative accountability, public-sector accountability, transparency and accountability, effective governance, public financial management, legislative oversight, anti-corruption, procurement accountability, citizen participation, digital governance and Nigeria.Sources were screened according to their relevance to the research objectives and the quality of the evidence provided.

Inclusion Criteria

Sources were included where they:

- Addressed administrative accountability, governance or a closely related mechanism.

- Focused on Nigeria or provided conceptually relevant comparative evidence.
- Were published through recognised academic or institutional outlets.
- Contained identifiable conceptual, theoretical, empirical or policy evidence.
- Contributed directly to one or more research questions.

Exclusion Criteria

Sources were excluded where they:

- Lacked sufficient scholarly or institutional credibility.
- Duplicated evidence already represented in stronger sources.
- Addressed accountability only tangentially.
- Did not provide sufficient information to support reliable interpretation.

Analytical Procedure

The selected evidence was analysed thematically.

Eight principal themes guided the analysis:

- Administrative accountability.
- Transparency and access to information.
- Internal controls and public financial management.
- Legislative and external oversight.
- Institutional capacity and independence.
- Citizen participation and social accountability.
- Enforcement and corrective action.
- Governance and performance outcomes.

Evidence from different sources was compared to identify areas of convergence and divergence. Particular attention was given to the distinction between formal accountability arrangements and substantive accountability outcomes.

Principal-Agent Theory was used to explain the need for monitoring delegated authority, while Institutional Theory was used to explain the role of organisational capacity, norms, autonomy and institutionalisation.

Analytical Framework

The literature synthesis produced the following accountability chain:

Institutional Conditions
↓
Information and Transparency
↓
Monitoring and Oversight
↓
Scrutiny and Judgement
↓
Corrective Action and Enforcement
↓
Institutional Learning

↓
Administrative Performance
↓
Effective Governance and Public Trust
This framework guided the organisation and interpretation of the reviewed evidence.

Methodological Limitation

The study is limited by its reliance on secondary evidence. Because no original survey, interview or experimental data were collected, the paper does not statistically estimate the causal effect of administrative accountability on governance outcomes.

The findings should therefore be interpreted as a structured synthesis of existing evidence rather than as statistical causal estimates.The quality of the conclusions also depends partly on the availability and quality of existing Nigerian literature.

Future research can empirically test the proposed Integrated Administrative Accountability Framework using quantitative, qualitative or mixed-method approaches involving public officials, accountability institutions, civil society organisations and citizens.

Policy Implications

The findings have several implications for public-administration reform in Nigeria.

- Nigeria should focus on strengthening and integrating existing accountability institutions rather than assuming that additional institutions alone will resolve accountability problems.
- Accountability systems should move beyond predominantly reactive approaches and place greater emphasis on prevention and risk management.
- Public-financial reforms should be designed with long-term institutionalisation in mind. The SFTAS experience demonstrates that reform programmes can generate important improvements, but sustainability requires continuing institutional commitment.
- Government should strengthen the connection between financial accountability and service delivery. Financial compliance should be considered alongside whether public expenditure produces intended outcomes.
- Digital governance should be used to improve the traceability, accessibility and timeliness of public information.
- Citizen participation should be incorporated into budget, procurement and project-monitoring processes instead of being treated mainly as a temporary reform activity.
- Accountability findings should become a source of institutional learning. Repeated weaknesses should lead to changes in procedures, personnel development, risk controls and organisational design.

Recommendations

- **Strengthen the Independence of Accountability Institutions**: Government should provide appropriate legal, administrative and financial safeguards that enable accountability institutions to perform their statutory responsibilities without undue interference.

- **Establish Systematic Follow-Up Mechanisms**: Audit, legislative and administrative recommendations should be tracked through formal systems showing the responsible institution, required action, implementation deadline and current status.
- **Strengthen Legislative Oversight Capacity**: Legislative committees should have access to professional researchers, auditors, economists, lawyers and public-finance specialists capable of analysing complex government programmes and expenditure.
- **Strengthen Internal Control Systems**: Ministries, departments and agencies should improve internal audit, risk management, financial controls, procurement controls, records management and supervisory systems.
- **Expand Proactive Disclosure**: Government institutions should routinely publish budgets, procurement information, financial statements, implementation reports and relevant performance information.
- **Improve Access to Public Information**: Public institutions should establish clear procedures for responding to legitimate information requests and reduce unnecessary administrative barriers to public access.
- **Expand Digital Accountability Systems**: Electronic procurement, digital financial-management systems, automated reporting and online project-monitoring platforms should be expanded while ensuring data quality, interoperability and public accessibility.
- **Institutionalise Citizen Participation**: Citizens and civil society organisations should be incorporated into appropriate budget-monitoring, procurement-monitoring, project-monitoring and service-delivery assessment processes.
- **Improve Inter-Agency Coordination**: Accountability institutions should develop lawful mechanisms for information sharing, referrals and follow-up while preserving their statutory independence.
- **Link Accountability to Service-Delivery Outcomes**:Public institutions should be assessed not only on financial compliance but also on whether programmes and expenditure produce measurable improvements in citizens' welfare.

Conclusion

Administrative accountability is a fundamental requirement of effective governance because public authority carries an obligation to explain decisions, justify the use of public resources and accept responsibility for administrative performance.

Nigeria has developed an extensive formal accountability architecture involving legislative oversight, public auditing, anti-corruption institutions, procurement regulation, financial-management controls, access to information, citizen participation and digital governance. The evidence reviewed nevertheless demonstrates that the existence of these institutions does not automatically produce effective accountability.The central challenge is the gap between formal accountability and substantive accountability.

Transparency may provide information without generating meaningful scrutiny. Oversight may identify problems without producing corrective action. Audit reports may expose weaknesses without leading to institutional reform. Anti-corruption institutions may investigate misconduct without necessarily removing the institutional conditions that allow similar problems to recur.

The major implication is therefore that accountability must be treated as an interconnected institutional process. The proposed Integrated Administrative Accountability Framework connects institutional independence, transparency and information access, preventive controls, external oversight, citizen participation, enforcement and institutional learning. It shifts attention from whether Nigeria has accountability institutions to whether those institutions work together to produce responsible administrative behaviour and improved public outcomes.

Recent fiscal-governance reforms demonstrate that Nigeria can achieve meaningful improvements in transparency, financial management and institutional systems. At the same time, the sustainability challenges identified after SFTAS show that reforms must become embedded in ordinary administrative practice if their benefits are to endure.

Administrative accountability should therefore not be regarded merely as an anti-corruption instrument or an external mechanism for controlling public officials. It should be understood as a core capability of effective public administration. When transparency leads to scrutiny, scrutiny leads to responsibility, responsibility leads to corrective action and corrective action generates institutional learning, accountability can contribute to stronger public-sector performance, better service delivery, greater institutional legitimacy and increased public trust.
For Nigeria, strengthening this accountability cycle offers a more sustainable pathway towards effective governance than simply expanding the number of accountability institutions.

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