

Transparency and Honesty as Panacea for Sustainable Development (Proverb 13:14)

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ABSTRACT

This paper examines transparency and honesty in the actualization of overall sustainable development in Nigeria. It is often said that no country can develop beyond the level of its leadership. The crisis of Nigeria in terms of under development can be attributed to the problems of leadership and transparency. The question then is: have the government of Nigeria been able to achieve effective regulatory framework leading to revenue transparency which is a key factor in the attainment of sustainable development? The problem of this paper therefore, is that there is little or no transparency in the conduct of most business including governance in Nigeria. The paper used descriptive and analytical approach. The findings revealed that weak political institutions to undertake effective checks and balances created spaces for leaders to commit corruption in the country. The end result is loss of revenue, poverty and poor standard of living. The paper recommends the development of effective framework for transparency and accountability in the country.

Keywords: *Transparency, Honesty, Panacea, Sustainable Development.*

INTRODUCTION

Transparency is a key factor in the attainment of sustainable development. The impediment of Nigeria in terms of sustainable development can be said to be the problem of little or no transparency, leadership and corruption. Nigeria needs committed leaders who will govern with integrity and influence human and natural resources towards the actualization of national development in Nigeria. Leaders should be made accountable by publicly declaring what they have been able to achieve in terms of performance as well as how much was spent in every sector on yearly basis. Auditors with integrity should be made to verify their claims in order to ascertain the credibility of the claims. Transparency in a business or governance context is honesty and openness. In finance, it is a "process by which information about existing conditions, decisions is made accessible, visible and understandable" (Group, 22). In institutions and organizations, it is the "process of sustaining trust relationships with stakeholders through open exchange of information and knowledge" (Williams, 2005). Transparency and accountability are generally considered the two pillars of good corporate governance. The implication of transparency is that all of an organization's actions should be conscientious enough to bear public scrutiny. However, the nature of social media and other communications means that even actions intended to be secret may be brought into the public awareness, regardless of an organizations best efforts to keep them hidden.

Transparency as lack of hidden agenda and conditions, accompanied by the availability of full information required for collaboration, co-operation, and collective decision making is an engine of social development. In (Proverbs 13: 14), it is written that wealth hastily gotten will dwindle, but he who gathers little by little will increase it. He who despises the world brings destruction on himself but he who respects the commandments will be rewarded. We should shun corruption and be honest and transparent in our dealings with other fellow human beings. Every religion has norms, values and acceptable standards contained in its doctrine. By inculcating in adherents these norms and values, religion is expected to promote social control and acceptable standards in the society, thereby reducing vices such as corruption which sustainable development. The prevalence of corruption in the Nigerian society today is an indication that the various religions are failing and are losing its potency to correct the vices in the society. Hence, adherents are expected to imbibe some values and virtues to promote peace. Unfortunately, religion as practiced by both religious leaders and followers in Nigeria has become commercialized to the extent that anything goes. From theft of church money to ritual killings, from fornication and adultery by leaders to fraudsters, election riggers and sycophants, acquisition of titles and self-proclamations such as Bishops and so on. However, "the prevalence of corruption in the society is an indication of the failure or failing role of religion to serve as a social control". (Yusuf, 2003).

Transparency as used in science, engineering, business, and the humanities and in other social contexts implies openness, communication and accountability. Transparency is operating in such a way that it is easy for others to see what actions are performed. It has been defined simply as "the perceived quality of intentionally shared information from sender". (Schackenberg and Tomlinson, 2014). Transparency is practiced in companies, organizations, administrations and communities (Transparency and Accountability initiative, 2015). Transparency guides an organization's decisions and policies on the disclosure of information to its employees and the public, or simply the intended recipient of the information (Schnackenburg, Tomlinson, 2014). For example, a cashier making change after a point of sale transaction by offering a record of the items purchased (example, a receipt) as well as counting out the customers change on the counter demonstrates one type of transparency.

Transparency and accountability are of high relevance for non-governmental organizations (NGOs). In view of their responsibilities to stakeholders, including donors, sponsors, program beneficiaries, staff, states and the public, they are considered to be of even greater import to them to commercial undertakings". (Francesch, 2008). Yet these same values are often found to be lacking in NGOs. However, the International NGO Accountability Charter, linked to the Global Reporting Initiative, documents the commitment of its members international NGOs to accountability and transparency, requiring them to submit an annual report among others (Andrew, 2008). In 1997, the One World Trust created an NGO Charter, a code of conduct comprising commitment to accountability and transparency (One World Trust, 1997).

Transparency is an indispensable aspect of accountability. Accountability is the obligation of an individual or organization to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner. It also includes the responsibility for or other entrusted property. Ramesh (1996) opined that “effective accountability require a state of goals, transparent decision-making and relationship and honest reporting of resource use and achievements which can emphasize the honesty and efficiency with which resources are used or the impact and effectiveness of the work”. Therefore, access to relevant and timely information about government activities is crucial to ensure that internal and external stakeholders can hold the organization to account. Not only must government be transparent and honest, they also must be perceived as such. There are situations where the nation’s resources have increased but the people still do not see any apparent impact on the ground or a noticeable change in their lives. The question is: where do all these funds go to? Anthony (2002) maintained that “a large part of such monies end up in flashy vehicles and private pockets, while the people for whom the funds are meant languish in diseases and hunger. Does that mean that increased resources have left problems such as producing disgust, apathy and discontent? People are increasingly calling on government to show greater transparency and honesty”. Akah (2017) is of the view that a wealth of information can still be made available to stakeholders and the wider public. This is because transparency can conflict with the principle of confidentiality and the right to privacy, which are entrenched in the laws of most states”. However, in some cases even where it is an institutions interest to be transparent, individuals within institutions may prefer secrecy in order to cover up incompetence’s to protect opportunities for rent-seeking or simply avoid public scrutiny (Stigila, 1978).

Hence transparency and honesty have become pressing issues in recent years. “Only a few non-governmental organizations seem to be transparent in their activities (Nepal News, 2001) has observed this. Mike Moove (2001), has called for a code of conduct that would require transparency from NGOs. Such demands simply ask NGOs to deliver what they demand from others: transparency, honesty and accountability. Transparency and honesty constitute the panacea for sustainable development. Transparency ideals facilitate national development. This is because these ideals push and motivate government of the developing world, Nigeria inclusive to embark on policy formulation and implementation that fights to eradicate hunger and poverty strengthens accountability, transparency and good governance and promotes funding to fight global ills such as HIV/AIDS, gender inequality and other human atrocities such as crimes against humanity. The word panacea which means “an answer or solution for all problems or difficulties is operationally taken to mean a satisfactory and desirable state of social and economic affairs” (Kang, 2014). Religion promotes the life of every human being as well as every society, and every religion has norms, values and acceptable standards contained in its doctrine. Can these norms and values in the various religions make the adherents to become transparent and honest in their dealings? It is against this background that this paper tends to question the role of religion in curbing corruption and in making Nigerians to be transparent.

Development is the advancement made through progressive and qualitative alternations in social, economic, cultural, technological as well as political conditions of a society leading to an enhancement in the welfare of citizens" (Olomola, 1996). There are diverse impediments to national development with particular reference to Nigeria. Therefore, the objectives of this paper are: first-to verify the place of transparency as necessary enzyme to sustainable development in Nigeria. Second-to affirms leadership commitment and good governance as crucial to the survival and progress of any nation and thirdly-to proffer solutions which policy makers will find beneficial when faithfully implemented.

Elements Influencing Transparency in Nigeria/the Panacea of Transparency

Transparency inform of "improved communication and networking can also widen inter-country exchange of goods and services as well as open new markets for the products of the developing world" (Mulinge and Murfane, 2003). It is a fact that many developing countries have had leadership challenges, with most of their senior governmental officials engaging in corruption, nepotism, killing or punishing those opposed to their governance policies. Corruption according to Dwivedi (1967) "is an unethical behaviour, although the extent varies because different countries have their different perspectives of unethical behaviour". It includes nepotism, favoritism, bribery, graft patronage and other socially unacceptable means used by government officials to extract some socially and legally prohibited favors. These has seen these countries getting poorer and poorer and the same leaders ask for a bail out from the western countries, or make the country borrow from international leading bodies like IMF or world bank. "This has driven these countries without wealth as they struggle to repay their debts while their leaders are usually swimming in wealth" (Dwivedi, 1967). Hence, United Nations in a bid to help these countries has come up with leadership expectations package which all the countries have been asked to implement. These includes only two terms that is: five years as heads of states, though for Nigeria, it is four years, and one becoming accountable to the people he/she leads and facilitating the holding of transparent and fair elections. While there has been notable progress towards this direction, issues of corruption are still common (UNDP, 2004). Another notable development to helping the poor nations be accountable by the United Nations was asking countries to constitute an international criminal court to try those leaders who abuse office, especially crimes against humanity. The author believes that this threat on the leaders of the developing countries is going to make them accountable. The Role of Transparency International in determining the level of corruption in a country has been an eye opener to work to clear their countries or to improve the corruption indices (Transparency International, 2011).

Transparency and honesty have become pressing issues in both private and public sectors in Nigeria. Only a few of the private business seem to be transparent in their activities. The *Nepal New* (2001) has observed this. Mike Moovie (2001), Director General of the World Trade Organization, has called for a code of conduct that would require transparency from the NGOs. Such demands simply ask the non-governmental

organizations to deliver what they demand of others; transparency, honesty and accountability. It is therefore necessary to ex-ray the estimation of the revenue accruing to federation from the oil and gas export profile including cotton, cocoa, other agro-allied products, solid minerals and customs duties, etc. The Nigerian National Petroleum Cooperation (NNPC), which is responsible for the operations of gas and oil sub-sectors of the Nigerian economy, is expected to account for the excess crude oil revenues accruing from the International market and the revenues from the domestic consumption of petroleum products, the revenues accruing from gas export trade. However, it was discovered by the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) that the NNPC withheld about two hundred and ninety billion naira only (#290 billion) belonging to the federation account at the point in time the amount was received, is equivalent to high level of corruption. Also, the fact that NNPC accounts are yet to be audited for more than three years does portray Nigeria as a non-transparent nation.

The display of administration control and less regard for transparency had often resulted to recklessness. There had also been frequent incident of ghost workers from private to public sectors of the economy. In Nigeria, is a celebrated case of donations without budgetary positions and previous allocations for such? Nigerians need a more honest budgetary. The absence of honesty on the part of the government had resulted to low wages, unemployment, youth restiveness, kidnapping, trafficking and so on. It is therefore, necessary to re-order our priorities; the system has to change to a more universally acceptable way. Nigerians pay taxes and the monies accruing from these taxes are supposed to be used for the welfare of the citizens. But the reverse is the case. Here, in the country are lots of dilapidated roads and infrastructural decay. Where does the money the citizens pay go? There is little or no transparency in Nigeria.

In the Nigerian foreign debt-burden how transparent? Nigerians had heavy debt burden and for years, it seems impossible to know the actual amount owed externally. Although the Federal government is pursuing the debt burden, it is the helpless Nigerians that bear the brunt. The question, how transparent had all the transactions been? The present government met Nigeria as a debtor nation. It is the concern of many Nigerians that government plans to leave the economy in perpetual indebtedness. How much is being owed to creditors, externally and locally, only God knows. There is little or no transparency in the conduct of most business including governance. It is important that corporate bodies should be transparent and display non-corrupt or shun sharp practices in their operations. In some cases, according to (Research Journal of Finance and Accounting, 2015) "it has been discovered that accounting records/financial statements of corporate bodies have been falsified for purposes of evading taxation, yet such published financial statements are adjudged as presenting true and fair views of the state of affairs of such corporation for the period under review, by a supposed competent independent accountant (Auditor) or group of auditors". In Nigeria are fraud and corruption. Such practices undermine transparency and honesty standards. They should be minimized.

Lack of transparency and honesty could lead to revenue mismanagement and corruption. Scholars today argue that the host government of many resource rich developing countries are largely to blame for their development failures, and link their poor economic performance to revenue mismanagement and corruption. Proponents note that "in many countries, money from oil, gas and mining is associated with poverty, conflict and corruption (which are often driven by a lack of transparency and accountability around the payments that companies are making to governments, and the revenues that government are receiving from those companies" (EITI,2005).It is therefore imperative that a regular provision of quality information will create a system of "checks and balances that will help in holding companies and governments accountable, resulting in improved economic importance, political and a better investment climate. Good governance is necessary in order to invest in Nigeria. However, political instability is a clear threat to investments because no one would like to invest in an unsecured environment (EITI, 2005). "Mismanaged revenue flows and corruption did little to discourage investment in petroleum projects in the past in countries such as Nigeria and Chad which rank among the most corrupt countries in the world". (Moody-Stuart, 2004).Thus, poor governance is a major obstacle to national development. The quality of governance is a major determinant of the country's economic development. Good governance is partly characterized by creation of employment, security of life and properties. "Good governance is thus, an ingredient that provides a conducive environment for foreign investors which can promote economic growth and development" (Bello and Lamidi, 2009). The most important issue in the governance of Nigerian nation is probably accountability and transparency in handling of public funds.

Limitations to Sustainable Development in Nigeria

There are lots of impediments to sustainable development in Nigeria.

- **Absence of good governance:** This is a major constraint to sustainable development in Nigeria. The quality of governance is a major determinant of a country's economic development. Good governance is partly characterized by creation of employment, security of life and properties. Good governance is thus "an ingredient that provides a conducive environment for foreign investors which can promote economic growth and development" (Bello and Lamidi, 2009). However, the most current issue in the governance of present-day Nigeria is accountability and transparency in the handling of public funds. Accountability is a central part of governance which is characterized by foreseeable, open and enlightened policy making (i.e. transparent process).Transparency is another vital part of good governance
- Corruption is another immense hindrance to national development. Corruption is one of the greatest threats to good governance today (Iyola, et al 2015). Corruption "is a social problem which hampers development and robs people of the chances for any significant economic as well as social advancement" (Okeyim, Ejue and Ekan 2013). Corruption slows down growth and development in Nigeria for over 20 years has been soiled with misappropriation and embezzlement of funds even with the return of democracy, turning the country's economy into under developed nation with lest position in International ratings (Abullahi, 2009). The corruption perception index (2013) published by

Transparency International shows that Nigeria occupies the 144th position in the world. This plugged downward further from the 137th out of 177 countries surveyed in 2012. However, Nigeria was ranked as the 136th most corrupt country in the world in 2014" (Abullahi, 2009).

- Poverty is another hindrance to sustainable development in Nigeria. "Nigeria is still ranked among the poor nations in the world" (Agu, 2013). Jhingan (2001), views poverty "as hunger, lack of shelter, not being able to speak out, lack of job, fear of the future, loss of child to illness, lack of representation and freedom, powerlessness and probably inability generally to pay hospital bills". Despite the presence of abundant human as well as material resources, many Nigerians are still poor. It is evident that the wealth of any nation is dependent on efficient government, reasons being that "it is the government that helps to maintain the social contract that binds members of the country or state together" (Ejnvbekpokpo, 2012). Poverty is an end-result of corrupt practices by the leaders, this is supported by Bello and Lamidi (2009) who said that corruption "is a social problem that creates a foundation for the existence of poverty because the resources meant for development in a country are being diverted to private uses".
- Violence and crime is an impediment to sustainable development. According to lyoha, et al, 2015), violent crimes such as murder, robbery, kidnapping, abduction, terrorism are the greatest inhuman crimes that plague Nigeria. Recently, as observed by Ajaegbu (2012), "kidnappings for money as well as terrorism have taken over culminating bloodshed and economic setbacks". Socio-economic inequality as well as lack of opportunities for social advancement and employment are certain causes of crime and violence (UN-2008). The Boko Haram insurgency has posed a great threat to sustainable development in Nigeria. It has led to loss of human lives and properties and it has also displaced 33, 169 persons between 2013 and 2014 (Soyinka, 2014).
- Unemployment is a hindrance to sustainable development in Nigeria. According to Aganga, 2010, Ogunmade, 2013, Asuju, Arome and Anyea, 2014), "unemployment rate is rising annually from 11.9 percent in 2015 to 19.7 percent in 2009 and over 37 percent in 2013".
- Lack of continuity of projects and programs is a huge obstacle to national development. Many commendable and capital-intensive projects started by preceding leaders have been disregarded by their successors in a bid to assign new ones due to selfish intentions for financial gains.
- Tribalism is a hindrance to sustainable development. Nigeria is made up of many diverse ethnic groups (about 250 ethnic groups) with various languages and customs making it a country of high ethnic diversity and tribes (Ejikeme, 2016). This diversity usually leads to favoritism. Leaders tend to favor the group or tribe they belong to which does not augur well for national development.

RECOMMENDATIONS

1. Transparency should be given its proper place in Nigeria. The leaders should be made accountable to publicly declaring what they have been able to achieve in terms of performance as well as how much was spent in every sector on a yearly

basis and auditors with integrity should be made to verify the claims in order to ascertain the credibility of the claims. This will bring in integrity and honesty and make the Nigerian leaders to be more responsible.

- II. The judicial arm of government should be empowered to function effectively so as to ensure that corrupt leaders are brought to book and made to face necessary sanctions which would serve as deterrents to others. The establishment of ICPC, EFCC, and the emphasis on due process had yielded little results. More is still needed on the part of EFCC to fight corruption.
- III. Elections should be free and fair and not rigged. When citizens are allowed to choose their leaders, the leaders would in turn have a sense of responsibility that they owe the people for good governance.
- IV. If governments want to prove themselves transparent, accountable, and honest, they should make available their reports, records and other relevant information to auditors, seeking to survey their experiences, successes, failures and problems. Transparency and honesty require government to show their successes and their failures. It may be wise for government to publish their annual reports in newspapers, just as private business do at the end of every fiscal year.

CONCLUSION

Transparency and honest management of Nigerian resources is necessary to ensure continuous support and thus sustainability. Transparency is vital to development. Thus, the fight to save Nigeria has gone beyond organizing anti-corruption jingle like the EFCC and the ICPC by the federal government. The real battle is against poverty/hunger and unemployment. This is a war Nigerians must fight collectively to have peace and when there is peace, it enhances sustainable development. It is therefore imperative that the EFCC and ICPC should spread their dragnets more to the corporative (private) sector of the economy, as sanitization has become necessary to secure the Nigerian corporative world and by extension the Nigerian project. Nigeria was ranked as being among the worst corrupt country in the world by TV, this is a shame to all. Do we fold our hands and keep quiet. The labor of our heroes past must not be in vain. The loss of revenue and tax evasion should be checked as it contributes largely to poverty and infrastructural decay. It is worthy to stress that socio-political leadership is a call to service, and should be regarded and treated as such, especially in the new democratic dispensation. Thus, Nigerian government must understand that transparency is indispensable if they are to realize their overall goal of social transformation.

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