

# ACCOUNTABILITY IN NIGERIAN PUBLIC SERVICE: A SOCIETAL RESPONSIBILITY PERSPECTIVE

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## **Abstract**

Lack of accountability in Nigerian public sector is plaguing the nation and threatening its existence. Concerned Nigerians have written extensively on the issue. What measures are in place to ensure that public officers are accountable? How have Nigerian public officers abused the trust reposed on them? What should be done if those entrusted with public resources are not accountable? A societal responsibility perspective is recommended in which, in addition to measures already in place, everyone takes up the challenge to resist and expose corruption by adopting either the active or passive approach.

## **Introduction**

Accountability is the natural consequence of stewardship in which one is given a responsibility and asked to report. In this context, public office holders who manage public resources allocated to numerous programmes have the obligation of rendering a full account of their activities to the public. Normanlon (1966) defined accountability as "a check of performance against authorization", a duty expected to be performed by all responsible public officers. Accountability has been identified as a constant source of concern in Nigeria's Public Sector. That is why Buhari (1999) observed, "it is an understatement to say that there has been a clear lack of accountability in the conduct of public affairs in this country".

Ejiofor (1987) was so categorical, "The Nigerian Public Servant - both highly placed and not so highly placed-have consistently used their positions to run down the organization under their control or operate them sub optimally in the course of pursuing their own selfish ends".

The new thinking necessitated by recent events in Nigeria is that accountability should go beyond mere stewardship function to include a moral function of integrity i.e. "a willingness on the part of the office holder to submit to scrutiny appropriate to the office he holds" (Owosano, 1999). In order to be effective, every member of society must assume a role to ensure accountability in Nigerian Public Sector.

In this paper, therefore, we wish to address the following questions:

- i). What are the provisions to ensure that public officers are accountable?
- ii). How have Nigerian public officers accounted for the trust reposed on them?
- iii). What must be done if those entrusted with public resources are not accountable?

## **Accountability in Public Offices in Nigeria**

In principle, accountability is a call on an office holder to render account of his stewardship (Mustafa 1997). In the past, accountability in the public service was seen as "a comparison of the accounts submitted at the end of the budget cycle with the budget laws made at the beginning..." (Normanton, 1966). The aim was to ensure that budgetary votes were not exceeded and were utilized only for the purpose approved.

This approach was found to be inadequate in the Nigerian setting because its focus was "on whether spending votes exceeded without questioning whether the amount paid for services or goods are reasonable or not" (Omolehinwa, 2001). Hence, Oshisami (1994), proposed that accountability in the public sector should go beyond the stewardship function and include the provision of information on:

- (i). Whether public funds are handled in compliance with laws and regulations.
- (ii) Whether programmes are achieving the purpose for which they were authorized and funded, and (iii) Whether they are doing so economically and efficiently.

The public is entitled to know how choices were made on its behalf and be able to know why policies, activities and development projects are approved by the appropriate agency (Buhari, 1999).

He went further, "... they should have access to the estimates made for public expenditure and the actual incurred expenditure in order to ensure that public officers are limited by approved estimates". Even when transactions have been carried out lawfully, the records should be kept in appropriate books of accounts and be independently audited and accounted for (Buhari, 1999). Other measures taken to ensure accountability include the promulgation of Decree No.1 of 1989 establishing the Code of Conduct Bureau with the mandate to establish and maintain a high standard of morality in the conduct of government business and to ensure that the actions and behaviours of public officers conform to the highest standard of public morality and accountability. The Code requires every public officer to declare in writing his assets, properties and liabilities and those of the spouse and children over the age of twenty-one. In 2000, the Anti-corruption Act was enacted establishing the Independent Corrupt Practices Commission (ICPC). Not minding the theoretical and conceptual ingenuity of the above measures, recorded facts show that the practices of accountability in Nigeria fall below acceptable standards. Nigerian public officers still found ways to side track these provisions. Most public servants in Nigeria are 'budget maximizers' and hence will stop at no tricks to get the maximum allocations for their pet programmes irrespective of the relevance and importance of this to overall government objectives (Coshisami, 1994).

### **How Have Nigerian Public Officers Accounted for the Trust Reposed on Them?**

The record is not impressive. Ko.lade (1999) noted that we do not need to go searching on the Internet for evidence on the state of corruption in Nigeria when the nation itself has found it necessary to enact laws purportedly designed to deal with widespread financial malpractices in our public sector. In the Transparency International Corruption Perception Index 1995-1998, Nigeria was named the most corruption-ridden country in the world for two years running. As if that was not enough, the 8<sup>th</sup> International Anti-corruption Conference in Lima, Peru 1997 Survey Report reinforced and in fact confirmed the earlier evidence.

The plundering and bastardization of Nigerian public sector is usually attributed to the military. They institutionalized corruption, bribery and looting of public treasury in the three decades of military governance. They introduced the zero-supply system in which contracts for supply is paid in full while supply is zero.

The last time the annual financial accounts of the Federal Government were prepared and submitted for audit was 1980, and at the 1984 Conference of Auditor- General of the Federation and State Directors of Audit, it was recorded that eleven states last submitted their account for audit in 1967 (Buhari, 1999).

Other manifestations of this malaise in Nigeria's public service as identified by Akindele (1990) include, "... giving and receiving of kickbacks for government contracts, police insistence on taking bribes as precondition for performing their duties, bureaucratic indulgence in the act of falsifying accounts, false declaration of assets, violation of oath of office, payment of money for government jobs not done or not well executed, pen-robbery, and looting of the public treasury".

.In addition to these, reports of panels of inquiry into the activities of Nigeria public institutions show that:

- i) Fictitious invoices and receipts are introduced for purported spending.
- ii) Numerous purchases were irregular and smacked of fraud.
- iii) Nearly all purchases were made at excessive prices.

According to Ejiofor (1987), the story is the same everywhere: Nepotism, graft, bribery, corruption, embezzlement of public funds, conversion of public property to personal use, payment of salaries to ghost employees, award of contracts to shady contractors, profit sharing with supplies, flouting of laid down regulations and procedures. He identified some emerging code of conduct in corrupt practices in Nigeria:

- i) Be realistic - know that you alone cannot change this country.
- ii) Be a Nigerian - take what comes your way - opportunity comes but once.
- iii) Don't be stupid - looting is still unlawful and punishable if caught. You must not be caught.
- iv) Don't be greedy - do not keep all to yourself. Share with superiors and subordinates.

In the light of the above revelations the question that must be asked is: what must be done to ensure that those entrusted with public resources are accountable?

While contemplating the question, allegation of bribery and unethical conduct among national leaders became the order of the day. The private sector is not faring better. The Punch of Sept. 30, 2003, reported massive fraud in the banking industry, involving insider collaborators. The report was that between January and July 2003, 53 banks lost not less than 14722m.

### **Measures to Ensure Accountability by Public Officers**

Perhaps the place to start is to delineate integrity and accountability, because the practice of accountability borders on integrity. Scholars have proffered so many definitions. For instance, integrity, according to Solomon (1992) is the will and willingness to stand openly against what one believes to be wrong. " Integrity is the aspect of one's character rooted in his conviction which serves to deter him from taking advantage of his position or strength to gain at the expense of his organization, customers, client or subordinates" Ejiofor (1987).

Defined in this manner, integrity is differentiated from accountability. Integrity is a moral duty while accountability is a legal duty. This distinction is necessary if our discussion of accountability is to be of any relevance to Nigerian public sector. In fact, most Nigerian public officers hide under the legal cloak knowing fully well that:

- i) The law does not and cannot incorporate many ethical dimensions; and
- ii) That law enforcement mechanism are imperfect and so many violators are not caught, persecuted, convicted or punished.

While the law cannot enforce integrity, the society can. The societal responsibility perspective places the burden squarely on society. That is you and I. We must have the will and be willing to stand against what we believe to be wrong. Corruption and lack of accountability thrive because we permit it. Few societies reward embezzlement with honour as does our own (Buhari, 1999). A society that applauds the display of ill-gotten wealth is encouraging corrupt enrichment and related behaviours.

For one thing, the corrupt public officer lives within and interacts with all of us in society. He is not hidden. "The use of money is often displayed in the life style of such corrupt officials... which are excessive to the lawful income" Gherarado (1997). Or as Buhari (1999) puts it, "... they compete with each other in erecting mansions and indulge in conspicuous consumption with money derived largely from public sources".

So, What is to be done? What will be done depends first on the perception of the current situation. Do all want to arrest the situation? Is everybody ready to arrest it? Or are some people saying, as Nigerian say, "if you can't beat them, join them".

To join them or even allow these abuses to continue shall amount to all being guilty of keeping mute in the face of blatant abuse of public trust. It will mean surrendering our heritage because we lack the will to take the bull by the horns. What then must we do?

There are two possible approaches in fighting this common enemy - an active approach and a passive approach. The intelligence must spearhead the active approach, by being 'clean' themselves, and then leading other segments of society to resist and expose all acts of corruption in our public service. The clergy have a big role to play here. They must galvanize society through information and enlightenment. They must show courage because to keep quiet is to approve!

The passive approach is to snob all possessors of wealth from doubtful sources. If we adopt this suggestion with conviction, the days of corrupt public officers, and in fact all corrupt practices in Nigeria will be numbered. Even now, the call is already out for all corrupt public officers to change their steps or vacate office before society catches on to them. Not minding that corruption appears pervasive, "the concern, attention and indeed the efforts to raise the standard of integrity in both public and private sector is heightening by the day" (Adewumi, 1999). Recent developments in government in Nigeria has brought the scenario to life. Our experience with the Oputa Panel shows that corrupt acts do come to light eventually. In addition to this, the Federal Government Anti-Corruption Act 2000 is poised to expose all corrupt public officers. The government has announced its intention to establish a unit of the Anti-corruption Commission in every ministry and parastatal.

Some non-governmental organizations are already providing the necessary leadership in the war against corruption in public offices. Among them is *INTEGRITY*, with the mission 'to intervene in the current order of things or otherwise move Nigerian entities towards truth, civility and accountability'.

#### Conclusion

Accountability is now redefined to extend beyond the stewardship function and in fact include integrity. This is because integrity goes beyond the legal duty of balancing accounts, which can be manipulated, to address questions of morality in the utilization of public resources. The need to extend the scope of accountability arises from the pervasive and endemic corrupt practices in Nigeria. The societal responsibility perspective means that all, without exception, must be willing to resist and expose all corrupt persons, both in the formal and informal sectors, and thus sound a note of warning that all the members of society are up in arms, ready to wage war against all corrupt persons. You are, therefore, called upon to join hands with government and other private institutions, who are the vanguard, to wage a total and sustained war against corruption in public offices.

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