



Tourism & Management Studies

ISSN: 2182-8458

tms-journal@ualg.pt

Universidade do Algarve  
Portugal

Ejere, Emmanuel S. I.  
PROMOTING ACCOUNTABILITY IN PUBLIC SECTOR MANAGEMENT IN TODAY'S  
DEMOCRATIC NIGERIA  
Tourism & Management Studies, vol. 3, 2013, pp. 953-964  
Universidade do Algarve  
Faro, Portugal

Available in: <http://www.redalyc.org/articulo.oa?id=388743876020>

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# PROMOTING ACCOUNTABILITY IN PUBLIC SECTOR MANAGEMENT IN TODAY'S DEMOCRATIC NIGERIA

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## ABSTRACT

Lack of accountability in the management of the public sector in Nigeria has remained a critical issue especially since 1999 when democratic rule was reestablished in the country after a long period of military rule. Due to poor culture of accountability, corruption has become endemic in the country. Adopting the descriptive - contextual analysis method, this paper examined the perennial problem of poor culture of public accountability in Nigeria. The paper addresses the challenge of how best to ensure that public officials are held accountable for their actions and even inactions. To this end, specific suggestions for further promoting public accountability in Nigeria were advanced.

## KEYWORDS

Accountability, Democratic, Governance, Management, Public Sector.

## 1. INTRODUCTION

Owing hugely to widespread public demands for transparency in governance and the global outcry against corruption, accountability is now of serious concern in many countries including Nigeria. One of the critical issues dominating public sector management in Nigeria, as Addison (1996) rightly observed, is lack of accountability and transparency.

Lack of accountability in the public sector creates opportunities for corruption with its attendant negative consequences. For instance, through corruption the commonwealth of Nigerians is being diverted by a few, leaving the nation at a loss. Due to the poor culture of accountability, corruption has become a way of life in Nigeria; to the extent that it is trite to say that officials are not only corrupt, but corruption is official. The scandalous revelations of large scale corruption and mismanagement of public funds by government officials contained in the audit report recently released by the office of the Auditor General of the Federation on the Accounts of the Federation of Nigeria for the year ended 31<sup>st</sup> December, 2009 lends credence to this assertion.

The aforementioned audit report (Nigeria, 2009) found that virtually all Ministries, Departments, and Agencies (MDAs) of the Federal Government bureaucracy had contravened the Public Service Rules, Financial Regulations, and Due Process procedures in spending government funds. The audit report also found that massive fraud occurred in revenue calculation, collection, and remittance to the federal government by revenue generating agencies and oil firms in the country.

It is obvious that corruption remains unabated in Nigeria despite the purported efforts by successive administrations particularly since 1999 (when the country returned to democratic rule) to stamp it out by strengthening public accountability. Usually, political leaders in Nigeria talk the talk but do not walk the walk as far as combating corruption is concerned – the management of the fight against corruption is still cosmetic. Perhaps democracy as a system of governance offers the best hope for entrenching and enhancing public accountability in a society. This is because

accountability is one of the basic norms of democratic rule. In this regard, Huges (1998:225) posited:

*It is accountability which is fundamental to a democratic system. Any acts of the government are supposed to be, in the final analysis, acts of the citizens themselves through their representatives. The pursuit of the common interest requires a carefully designed structure of accountability that ensures for citizens the best efforts of those who act on their behalf.*

Since government functionaries who manage the public sector wield enormous public powers with potential for abuse, the challenge to tackle is how best to ensure that these officials are held accountable for their deeds. This paper addresses this and other issues pertaining to accountability in the management of Nigeria's public sector.

## **2. METHODOLOGY**

The qualitative research methodology was used to develop this paper. Information about the subject of discourse was obtained principally from literature study complemented by other documentary and electronic sources. Sequel to this, the descriptive - contextual analysis was applied. However statistical data were also used where appropriate as empirical evidence. Michael Armstrong writes that qualitative research "aims to generate insights into situations and behaviour so that the meaning of what is happening can be understood" (Armstrong, 2009: 181). Though descriptive, qualitative analyses adhere strictly to facts and locate these within cultural and environmental contexts (Nwanunobi, 2002).

## **3. CONCEPTUAL CONSIDERATIONS**

Three major concepts namely accountability, public sector management, and today's democratic Nigeria are germane to this paper. Each of these concepts are therefore clarified and explained for ease of understanding.

### **3.1. ACCOUNTABILITY**

In its simplest form, the word accountability implies being held into account for one's actions. Preston (1992) says it means holding public officials responsible for their actions. Accountability, according to Lawton and Rose (1994), is a process where a person or group of people are required to present an account of their activities and the way in which they have or have not discharged their duties. By inference, a person is held accountable for not only his/her actions but also inactions. To Rouse (1997), accountability entails the demonstration to someone else of success or achievement- it involves revealing, explaining and justifying what one does, or has done, or how one discharges one's responsibilities. In the words of Laxmikanth (2006:201): "The concept of accountability connotes the obligation of the administrators to give a satisfactory account of their performance and the manner in which they have exercised powers conferred on them".

In specific terms, public accountability means the firm recognition and acceptance of the fact that all public officials owe and hold their positions on trust for the people. It implies that those who render public service must account to the people they are expected to serve (Akpan, 1982). Nkoma (2004) maintained that public accountability is the requirement that those who hold public trust should account for the use of that trust to citizens or their representatives. Accountability is clearly entailed by responsibility- anyone who is responsible is thereby accountable. Stanley (2000) writes that public officials are accountable on three things:

- i. Stewardship of public funds including:
  - ❖ Regularity which means the requirement for all expenditure and receipts to be dealt with in accordance with the legislation authorizing them, any delegated authority and the rules of government accounting;
  - ❖ Propriety which is a further requirement that expenditure and receipts should be dealt with in accordance with parliament's intentions and the use of principles of parliamentary control, and in accordance with the values and behaviour appropriate to the public sector;
  - ❖ Value for money; and
  - ❖ Effective management systems
- ii. Compliance
  - ❖ With the law,
  - ❖ With government policies and initiatives; and
  - ❖ With public expectations of proper conduct
- iii. Our performance including:
  - ❖ Against objectives and targets, and
  - ❖ In delivering acceptable levels of service to the public.

### **3.2. PUBLIC SECTOR MANAGEMENT**

The concept of public sector management is commonly associated with the state or government. This is mainly because the public sector is that part of the economy of a country that is owned or controlled by the state or government. Public organizations are concerned with getting the work of government done: they manage the public's business.

A key defining feature of the public sector is the 'publicness' of its work. The word 'public' is connected to the generality of the people. It relates to the whole society. Government and the services it provides are clearly in the public domain. Thus, public service is synonymous with the public sector. The public sector comprises government organizations that are assigned with responsibility for any business of government.

The public sector is intricately linked to the management of state or governmental affairs. By management, we mean the effective utilization of resources (such as human, financial, material) to accomplish pre-determined goals or objectives. According to Shafritz, Russell, and Borick (2009:7), management is a word that refers "both to the people responsible for running an organization and to the running process itself-the use of numerous resources to accomplish an organizational goal". Public sector management has to do with efforts directed towards the realization of the public rather than private interest.

Being a creature of the state or government, the public sector necessarily operates within a political context. Owens Huges opined that

*The administration or management of the public sector does not exist in a vacuum,... the political leadership of government and its public services are closely tied to each other... whatever it is called public administration or public management the business of government is embedded in politics (Huges 1998:225).*

Shariftz, Russell, and Borick (2009:17) rightly observed that in government (and by extension the public sector), the top managers are always the political leaders of society. Public officials be they political officers (elected or appointed) or non-political officers (appointed careerists) are those entrusted with the management of government's business. Since public officials Mann and run the public sector on behalf of the people, they are liable to account to the people for their stewardship.

### **3.3. TODAY'S DEMOCRATIC NIGERIA**

Nigeria, with an estimated population of 158.4 million (World Development Indicators, 2010) is the most populous country in Africa. The phrase 'today's democratic Nigeria' in the sense used in this paper refers to the period (commonly called the Fourth Republic) beginning from May 29, 1999 when the country returned to democratic governance. Apart from two brief phases of civilian administrations (1960-1966 and 1979-1983), the current political dispensation is the latest attempt at establishing an enduring democratic political system in Nigeria. Various military regimes had ruled the country between these periods after seizing power through coups d'états. The true goal of democracy, as lively (1980) points out, is to ensure popular rule; and the essence of democracy is participation, representation, and accountability.

### **4. PUBLIC ACCOUNTABILITY IN DEMOCRATIC NIGERIA: THE SITUATION SO FAR**

Though electoral legitimacy provides the basis for democratic accountability, elections in Nigeria are mostly a perversion of democracy as votes do not often count. Elections held in the country are usually not credible, free and fair. This explains why election results are often vigorously contested in the law courts. Ikpe (2000) notes that violence, rigging and other forms of electoral malpractices reign supreme during elections in Nigeria. The country is facing a crisis of democracy due to the fact that she could not guarantee the sanctity of the vote.

Fraudulent elections constitute a big threat to democratic accountability as it subverts the will of the electorate. Yet perpetrators of electoral fraud are allowed to escape justice. As at today, there is no single reported case of conclusive prosecution of electoral offenders anywhere in the country. But without electoral legitimacy, it would be unrealistic to expect accountability and good governance from political leaders who did not earn the genuine mandate of the people. In fact, political office bearers that come into office by electoral fraud have no accountability to the people.

Nigeria dropped from the 35<sup>th</sup> to the 41<sup>st</sup> position in the 2011 Mo Ibrahim good governance ranking of 53 countries in Africa with an overall index score of 41 (Mo Ibrahim , 2011). Nigeria's worsening performance is a reflection of the poor level of governance in the country and a fall out of government's failure to improve the lot of the populace. The standard of living of ordinary Nigerians is continuously depreciating. The percentage of Nigerians living in poverty had risen from 54.4 percent in 2004 to 69 percent in 2010 representing approximately 112.518 million Nigerians living in abject poverty - defined as living on income of less than 1 USD a day. In spite of being the largest crude oil producer in Africa and the 20th largest producer in the world, the country ranked 158 out of 177 countries surveyed in the United Nations Development Programme (UNDP) 2011 Human Poverty Index. Income inequality coefficient has risen from 0.429 in 2004 to

0.447 in 2010 indicating that inequality increased by 4.1 per cent nationally. This means that the rich are getting richer and the poor getting poorer in the country. (Nigeria, 2012; UNDP, 2011).

Inflation rate rose from 10.5 per cent in 2011 to 14 percent in 2012 thereby further eroding the already poor purchasing power of the people. Unemployment figure rose from 19.7 percent in 2009 to 23.9 percent in 2011 translating to over 25 million unemployed people. There is also a general lack of access to infrastructure facilities: for example, an estimated 100 million Nigerians are without access to electricity while the remainder number of people receives low or irregular supply (Nigeria, 2012).

Nigerians are suffering in the midst of plenty. Nothing typifies bad governance more than the fact that despite being the sixth crude oil exporter in the world, Nigeria is a net importer of refined petroleum products; and her government expects her citizens to pay international price for petroleum products. Generally, top governments officials ride rough shod over the people and care little about their welfare. They indulge in sheer conspicuous public consumption at the expense of their poverty stricken people.

To make matter worse, corruption which is the abuse of public power or office for private or sectional gains (Bray, 1999), is pervasive and well entrenched in every sector of the Nigerian society. Because corruption aggravates poverty, the Nigerian populace has been kept in a perpetual state of poverty through corruption. One of Nigeria's anti-corruption agencies, the Independent Corrupt Practices and other related offences Commission (ICPC) believe that there is not only evidence of corruption in the nation, but that corruption is also an impediment to Nigeria's development (Daily sun, Tuesday November 1, 2011, p. 8).

Senator Dahiru Kuta, who is chairman of Nigeria's senate committee on Federal Character and intergovernmental Affairs, was reported to have disclosed that corruption in the country's public sector accounts for over N3 trillion (N160 = USD 1) loss annually (Daily Sun, Friday November 4, 2011, p. 7). Transparency international's 2011 corruption perception index (CPI) placed Nigeria in the 134<sup>th</sup> position out of the 178 countries surveyed around the world with an index score of 2.4 on a scale from 10 (very clean) to 0 (highly corrupt).

The National Human Right Commission (NHRC) of Nigeria has described poverty and corruption as the greatest weapons of human rights abuse (Daily sun Monday, May 21, 2012 p. 8). Though the Nigerian constitution (Nigeria, 1999) presupposes the rule of law in Government operations, there is fragrant disregard and contempt for the principle of law in the country. According to Akin Oyebo, a Nigerian Professor of Law, "the current state of the rule of law in Nigeria is not altogether wholesome, more so as there does not seem to be enough evidence of fidelity to law by public office holders. A situation where opportunistic and selective application of laws is the order of the day does not augur well for the vitality of rule of law" (The Guardian, Thursday June 7, 2012, p. 67). Moreover, a survey of 66 countries released by the World Justice Project (WJP) in 2011 revealed that Nigeria trailed behind most other Nations as she scored poorly on virtually all the eight performance indicators used for the assessment (World Justice Project, 2011).

Incidences of violation of fundamental human rights of Nigerians by public officials are rampant in the country. In prisons and Police cells across the nation many citizens are being detained without trial. Available statistics from the Nigeria Prisons Service indicated that about 33,692 (70 percent of inmates) out of the 48, 124 inmates of Nigeria prisons were pretrial detainees- many had been held for years awaiting trial in appalling conditions (Sunday Sun October 30, 2011, p.62). The 2012 report of Amnesty International gave a damning verdict on Nigeria's human rights record

highlighting widespread disregard for human rights and due process within the Nigeria Police Force: cases of unlawful killings and enforced disappearances as well as torture and other ill-treatment of detainees were documented (Amnesty International, 2012). Moreover, the immunity clause stipulated in section 308 of the 1999 constitution of the Federal Republic of Nigeria that protects a person holding the office of President, Vice-president, Governor or Deputy Governor from legal prosecution while in office is a negation of the rule of law as it tends to raise them above the law.

## **5. RELEVANCE OF PUBLIC ACCOUNTABILITY IN NIGERIA'S DEMOCRATIC SETTING**

Accountability is closely interwoven with the practice of democracy. Democracy thrives on and is sustained by accountability. The essence of public accountability is to uphold core democratic principles of which public trust, public interest, rule of law, and good governance are preponderant.

The idea of popular sovereignty on which democracy is anchored is itself premised on the notion that it is the people themselves that entrust power to those they elect to serve them. Therefore, elected office bearers are at least theoretically accountable to the voters or electorate. As Sodaro (2001:28) points out "democracy places the people above the government". This is so because in a democracy the authority of the government derives solely from the consent of the governed expressed through the ballot box (voting).

Since the abuse or misuse of public power by government officials is tantamount to a betrayal of public trust, accountability is therefore a necessary adjunct to the power that officials exercise on behalf of the citizenry. Accountability ensures the responsible and transparent exercise of public power. Accountability is the basis for enforcing responsibility. The fact that public officials know that they can face possible sanctions for abuse or misuse of power helps bringing sanity to governance. However, accountability is intended to facilitate rather than impede the exercise of power in conformity to the public interest. In a society that embraces accountability, public officials are conscious of the fact that they are to serve and pursue the common interest of the people at all times.

Respect for the rule of law and due process is enhanced in a society where accountability is taken seriously. The rule of law simply means governance in accordance to the dictates of the law. A government of the rule of law cannot act unconstitutionally. Dicey (1959) maintains that the rule of law preserves fundamental human rights and safeguards against arbitrary governance. The rule of law, according to Falana (2008), requires avoidance of arbitrariness; and procedural and legal transparency. Public officials will not act capriciously or arbitrarily in a nation under the rule of law. Accountability invariably advances human rights, the observance of the rule of law and due process within the confines of the law. Accountability promotes good governance by making the government and its officials more responsive to the needs and aspirations of the people. Accountability helps to focus public officials on the common good and commit them towards caring for the welfare of the masses. Akanbi (2003) posits that good governance demands that government must be open and accountable in all its actions.

Public accountability under pinned by openness and transparency help to reduce, if not completely eliminate, the opportunities for corruption. Public accountability ensures that the society gets value for its money and that public resources are not diverted to private use. Public office being a sacred trust, those in whose hands public resources are placed as trustees, have a sacred duty to not only

account for them, but also to ensure their prudent management and efficient utilization. Furthermore, due regard for accountability boost confidence in the way the business of government is being conducted thereby enhancing social cohesion, reducing tax evasions as well as attracting in flow of Foreign Direct Investment (FDI). Foreigners find it difficult to invest in Nigeria partly because of the corrupt impediments put on their way. In addition, a society or country that respects the principle of accountability earns respect for her in the comity of nations.

## **6. MEANS OF ENSURING PUBLIC ACCOUNTABILITY IN NIGERIA**

In Nigeria, public accountability is ensured in various ways. These include Election and Opposition, Legislature, Judiciary, Ombudsman, Ethics and Anti-corruption agencies, and Informal Pressures.

### **6.1. ELECTION AND OPPOSITION**

Since Nigeria claims to be a democracy, election and opposition are at least theoretically if not in practice, means of ensuring public accountability. Periodic free and fair election is a necessary precondition for democratic governance. The implication of this is that the knowledge that elected officials who do not satisfy the electorate may likely lose in a subsequent election enhances accountability. Institutionalized political opposition also promotes accountability as it not only guarantees electoral competition and choice for the electorate but also act as check on the government. Opposition political parties in Nigeria particularly those under the auspices of the conference of Nigeria Political Parties (CNPP) are actively keeping the ruling political party the people's Democratic Party (PDP) that is in control of the federal government and many state governments in check.

### **6.2. LEGISLATURE**

Accountability is parliament's instrument for checking the actions of the executive arm of government and its public administration. Members of the executive branch of government in Nigeria, both elective and appointive, are accountable to the legislature. Moreover, the legislature as the sole source of money supply for public use scrutinizes all demands for funds earmarked for the purpose of carrying out public services. Indeed, the Public Accounts Committee (PAC) of the legislature exercises some degree of control over the spending of public monies. Furthermore, the legislature also exercises oversight function over the activities of the executive branch of government and its agencies. Section 88 of the 1999 Nigerian constitution (Nigeria, 1999) conferred on the National Assembly, among other things, the powers to expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it.

### **6.3. JUDICIARY**

Many illegal or unlawful acts such as wrongful detention, imprisonment, torture, seizure of property to mention but a few have been committed by public officials in the name of the state. No society that respects public accountability can tolerate such abuses. Historically, a major reason for the rule of law has been to afford citizens protection from capricious and arbitrary decisions and actions of government officials. It is the duty of the Nigerian courts to uphold the rule of law and adjudicate over cases of abuse of office and corruption as well as provide necessary judicial remedies where appropriate.

However, the notion of the independence of the judiciary is still largely nominal in Nigeria. This situation poses severe constraints on judicial actions in the country. Besides, the cost and delay of

cases by the courts in Nigeria deters many citizens from seeking protection in the courts of law. As the saying goes, justice delayed is justice denied. Where there is no justice anarchy becomes inevitable. Unfortunately the Nigerian judiciary is not free from corruption and abuse of office. As Rigo and Grass (1999) rightly asserts “law loses its conflict resolving and confidence inspiring functions if there is no independent and credible judicial system...”. The maintenance of restraints upon the government’s power to undermine court decisions, as Dia (1991) emphasis, is one key feature of constitutionalism, and a prerequisite for an independent exercise of judicial checks and balances.

#### **6.4. OMBUDSMAN**

An ombudsman is a public watch dog that seeks to protect citizens from administrative injustice and maladministration. The Public Complaints Commission (PCC) is Nigeria’s ombudsman institution. The PCC is vested with the authority to investigate any action (except court decisions) in government affairs that are suspected of being conducted improperly; and to report such actions and take corrective measures. Since the ombudsman is an institutional mechanism for protecting ordinary members of the society against abuse by public officers, the existence of the institution therefore promotes public accountability. However, the effectiveness of the PCC depends largely on the willing cooperation of government officials since the commission lacks the power to enforce its recommendations. But this cooperation is not always forthcoming.

#### **6.5. ETHICS AND ANTI-CORRUPTION AGENCIES**

A number of public institutions exist to combat unethical behaviour and corrupt practices in Nigeria. These include the Office of the Auditor General, Office of Accountant General, Code of Conduct Bureau (CCB) and Code of Conduct Tribunal (CCT), Independent Corrupt Practices and Related Offences Commission (ICPC), Economic and Financial Crimes Commission (EFCC), and the Nigeria Extractive Industries Transparency Initiative (NEITI). Section 85 of the 1999 Nigerian constitution (Nigeria, 1999) provides for the office of Auditor General so as to ensure that public officers adhere to all the financial guidelines as well as government budgetary regulations and practices put in place to strengthen accountability in the public sector. In addition, internal and external audit systems are in place in Nigeria Public Service. The Accountant General of the Federation (AGF) cooperates with the Auditor General to enable the later perform his/her duties of ensuring proper financial management and accountability in the public sector.

Basically, the mandate of the Code of Conduct Bureau is to provide ethical guidelines for and reduce unethical behaviour in the public sector. The code of conduct tribunal tries public officials who fall foul of the code of conduct laws. For example section 15 of the code of conduct tribunal Act of 1990 requires public officials to declare their assets on assumption of office. The corrupt practices and other Related Offence Act 2000 provided for the establishment of the ICPC which is charged with the major functions of investigating and prosecuting cases of corrupt practices and other related offences covered in the ICPC Act. The Economic and Financial Crimes Commission Act 2002 (amended in 2004) lead to the establishment of the EFCC that is saddled with the statutory responsibilities of preventing, detecting, investigating and prosecuting all cases of economic and financial crimes in Nigeria. The Nigeria Extractive Industries Transparency Initiative (NEITI) established through the NEITI Act of 2007 has the mandate to eliminate all forms of corrupt practices in the determination, payments, receipts and posting of revenue accruing to the government from extractive sector companies and in the process ensure transparency and

accountability by government in application of resources from the payments so received. These agencies are to reinforce accountable public governance and institutional sanity in the country.

## **6.6. INFORMAL PRESSURE**

Accountability is also ensured in Nigeria's public sector through informal pressure. Public opinion, particularly when mobilized by organized interest groups, can effectively serve as an informal means for ensuring accountability. An alert mass media can be an effective check on public officials by assuming the role of watch dog of the society. The Nigerian press has been quite vibrant in exposing corruption and unethical behaviour in the public domain. The slogan is if you do not want the (mass media) to report it, then don't do it! To ensure improved access to information which is crucial to public accountability the Freedom of Information Act 2011 (FOIA) was enacted. Consultative (interest) groups such as professional associations, labor unions, religious bodies and such bodies in the civil society also play critical roles in strengthening public accountability as they facilitate non-governmental and competing perspectives in the policy and governance processes in Nigeria.

## **7. CONCLUSION**

Despite the fact that chapter 2 section 15 (5) of the 1999 constitution of the Federal Republic of Nigeria (Nigeria, 1999) states *inter alia* "the state shall abolish all corrupt practices and abuse of power", accountability is still largely undermined in public governance and management in Nigeria. But corruption is bound to thrive unchecked where the culture of accountability is poor. No wonder the Nigerian public sector is known for monumental waste and corruption. Indeed, Nigeria's development crisis is a by-product of corruption occasioned by lack of accountability. It is apparent that the country will not make progress without an effective system of accountability. As such accountability is a key ethical value that is required of all government officials be they politicians or career public servants. The Canadian Institute of Governance (1997) noted that the renewal of democratic institutions will not happen without renewal of accountability, and renewal of accountability may require attitudinal as much as institutional change.

To further promote accountability in public sector management in Nigeria the following strategies are canvassed:

- i) Accountability need to be integrated with all aspects of public sector management in order to preserve the public trust in government and its officials. All persons in positions of public leadership must demonstrate moral leadership and 'leadership by example'. Anybody who has responsibility to manage any aspect of the public's business has to show accountable leadership.
- ii) To make democracy and democratic accountability work, there must be credible elections where the people are allowed to freely and transparently choose their political leaders.
- iii) It is essential for the judiciary to be strengthened and made truly independent. One way of achieving this is by ensuring the financial autonomy of the judiciary.
- iv) 'Whistle blowing' should be encouraged in the public sector whereby any public official who encounter mismanagement or wrong doing in the conduct of government business may 'blow the whistle' by taking the case to the public arena. The prospect that somebody may go public can deter some officials contemplating wrong doing.

- v) All unethical and corrupt practices should be exposed as much as possible while those who indulge in them should be promptly and severely punished in accordance to the law. To this end, there should be full implementation of the Freedom of Information Act (FOIA) so as to promote openness and feedback in public governance and management.
- vi) The use of civil society groups and the mass media as means for strengthening accountability is still rather under developed in Nigeria. As such, it will advance the cause of public accountability in no small way if the development and growth of civil society organizations (CSO) are encouraged in the country.
- vii) There should be strict compliance to due process and public procurement procedure as spelt in the public procurement Act (Nigeria, 2007), as doing this will help curb corrupt practices and instill financial discipline in budget implementation by the public bureaucracy. Moreover, there should also be strict adhere to the provisions of the Fiscal Responsibility Act.
- viii) The present method of secret declaration of assets by public officers leaves much to be desired. As such there is need to institute a more open method of declaring assets so as to afford the opportunity for patriotic citizens to scrutinize and report any incorrectly declared assets to the appropriate authorities.
- ix) All public organizations should be audited regularly and the release of such audit report should be expeditious and timely. Cases like the release of a 2009 audit report in 2012 do not augur well for accountability and should be avoided. In addition, it is imperative to audit all government expenditures. Presently certain government expenditures such as the so called security vote are not subject to audit. This loop hole has been exploited and huge amounts of money expended outside the usual financial management processes without accountability. As such, all government expenditure without exception should be audited.
- x) To make the PCC more effective, it should be constitutionally conferred with enforcement powers.
- xi) All anti-graft bodies such as the EFCC, ICPC, CCB and CCT should be further strengthened by way of being adequately staffed, equipped and funded to make them more effective institutional mechanisms for fighting corruption. Furthermore, other law enforcement agencies notably the police should be strengthened so as to build their capacity to detect, investigate, prosecute and even deter or prevent corruption.
- xii) There is need for ethical reawakening through public ethical training and reorientation of public officers and members of the larger society to help them rediscover the traditional African virtues of honesty, integrity, and hard work. Since citizens can no longer afford to be passive on lookers while corrupt public officials loot the national treasury, they should endeavour to be proactive in enforcing public accountability.
- xiii) The immunity clause should be expunged from the Nigerian constitution. By so doing, political leaders who are fingered for corrupt practices can be prosecuted while in office. Furthermore, those who rig elections should be hounded and prosecuted in

accordance to the law as a way of creating some deterrence to would be electoral offenders. A special electoral court should be established in this regard.

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