

Consolidating Nigerian Democracy: Time to Enhance Ethics and Accountability Systems of the State Bureaucratic Institutions

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Abstract

The consensus of opinion is that bureaucracy is a critical element in a democratic government as it constitutes a special structure and institution dictating the very capacity of the state in carrying out its policies. One of the most intimidating problems facing democratic governance in contemporary Nigeria is the inability of the bureaucratic structure to give adequate support due to poor ethics and accountability systems. This paper set out to establish a public accountability scheme, popularly known as “Integrity System” (IS), to change/strengthen the public service system rather than apportioning blames. Our discussion of the proposed scheme was in two folds. The first covered ethics and accountability from the side of structure/systems, processes and practices emphasizing the need for efficient running of government by putting in place structures and developing systems and processes in order to guide operators of the system, ensure strict compliance with them, and able to predict actions and curtail the culture of impunity and arbitrariness in government. The second covered the demand side of accountability which is how to complement the enforcement efforts of the actors within the formal structure of government especially by recognizing the growing role of the civil society/Non-governmental “watch-dog” organizations in fostering integrity, accountability and transparency in public services.

Keywords: Democratic Governance, Bureaucracy, Ethics and Accountability

Introduction

Both Bureaucracy and Democratic government are at the centre of a storm in Nigeria as there is a universal strong desire for good democratic governance. Acknowledging a positive correlation between good democratic governance/practice and good development performance, analysts are vociferously concerned about the ability of the Nigeria’s democratic structure to develop Nigeria state. The concern is worsened by being pessimistic also about the capability of the bureaucratic structure in providing adequate support to be able to ensure the institution of responsive and efficient democratic structures. This underlines the fact that bureaucracy is a critical element in a democracy as it constitutes a special structure and institution dictating the very capacity of the state in carrying out its policies. This is so because it is the structure of government in direct contact with people; acting, applying laws, carrying out policies and complementing the political class in promoting the well-being of the citizenry and ultimately fulfilling the common purpose. In the words of Pepple (2012):

The role of the bureaucracy or the public service in national development has been recognized over the years arising partly from the growing complexity of societies and the need to devise the appropriate administrative machinery to competently manage them and preserve institutional memories. In effect therefore, the public service is also both the apparatus and the machinery for the realization of national visions, hence national capacity is often a reflection of the capability of the bureaucracy.

Today, the bureaucracy is riddled with a myriad of problems ranging from fundamental structural defects to gross mismanagement, pervasive corruption and lack of accountability which have exacerbated crisis in almost all facets of the socio-economic system and specifically the collapse of infrastructure and social services. This must have informed most development scholars’ agreement to the fact that one of the most intimidating enemies of democratic governance in contemporary times is bureaucratic corruption which has successfully undermined the vital public institutions and led to the collapse of the political system. It is against these introductory remarks that we intend to briefly contextualize democratic governance and good governance, link bureaucracy and democratic structures, dwell on ethics and accountability in the public service and advance those directions necessary for strengthening ethics and accountability systems.

The idea in this paper pushes for establishment of a public accountability scheme, otherwise known as “Integrity System” (IS) that engenders collaboration, complementarity and synergy of actions towards fulfilling the purpose of adding value to the lives of the citizenry especially by harnessing the potentialities, promoting popular participation, ensuring sound systems of public administration at all levels, promoting meritocracy and driven by service to its citizenry, and making transparency and accountability to the citizenry and its institutions the central tenets, among others. According to Pepple (2012), these are hallmarks of a worthy legacy that the civil/public servants are required to bequeath in office. The IS is designed to prevent corruption from occurring in the first place, and because corruption tends to be a systemic problem (Stapenhurst and Langseth, 1997: 318). According to them, the primary emphasis is on changing systems rather than blaming individuals.

Contextualising Democratic Governance and Good Governance

A democratic dispensation is considered as being so efficacious in pushing the frontiers of development that some authorities see as being co-terminus with governance (Oshionebo, 2004). This notwithstanding, Cohen (1995) reiterates and argues that it is not the applicability of western democratic values that matters but the extent to which attention is paid to citizen expectations. In his words:

It is not enough to have a democratic dispensation but to strive to sustain and purify it so that it could be a pivot for responding to citizen expectations.

In another sense, the essence of democracy is to provide an organizational platform to catalyse the potential and endowments of society so that opportunities will be generated for all-round development (Oshionebo, 2003). Further to this, democracy has a moral purpose and rationale which is that the well-being of society is dependent not only upon the correctness and rationality of government policies but also on the confidence that previously settled methods, procedures and rules of politics and government will not be violated or arbitrarily changed but in fact preserved (Obadan, Oshionebo and Uga, 2002).

A government is regarded as good if it provides a responsive governmental and state administrative framework that facilitates good governance (Oshionebo, 2004). According to him, good government would therefore, among others, mean in practice

- (i) a legitimate and representative government following democratic elections;
- (ii) an accountable administration and a responsive government characterized by free-flowing information, separation of powers, effective internal and external auditing, lower levels of corruption and nepotism, competent officials (including trained public servants), realistic policies, and low defence expenditure;
- (iii) government respect for human rights, as indicated by freedom of religion and movement, impartial and accessible criminal justice systems; and the absence of arbitrary government power; and
- (iv) interest groups, civic associations and bodies within the society are empowered to hold political executive accountable.

To ensure all above, Oshionebo (2002) has earlier asserted that, apart from responding to citizen expectations, a good and honest government must exercise state power and authority in the context of the following:

- (i) the government expectedly establishes and maintains some institutions to regulate social and economic relations through the instrumentality of the law;
- (ii) the institutions established regulate the relationship between the government and its citizens;
- (iii) the institutions facilitate effective performance appraisal of the policies, programmes and activities of government; and
- (iv) the institutions ensure that reward and penalties are dispensed as appropriate.

Towards this end, it is necessary to mention that, according to Olowu (1993), the international reawakening to the issue of good governance is significant for several reasons. First, it has formally established the linkage between economic and political reform. Second, it has helped to focus attention on the need not only for effective but accountable governance. He added that the most important contribution (in this respect) is the attention it has called to the fact that accountable governance has two dimensions: the political commitment to good governance and the technical efficiency of the (national) public administration system.

The Concept of Bureaucracy

The concept of Bureaucracy is a universal and not a specific cultural construction. It is derived from the French word “Bureau”, meaning a writing table or desk as coined by the French encyclopaedists.

The “bureaucracy” refers to the cloth covering the desk of the 18th century French officials while the “bureaucrat” is the Clerk or Official that sits behind the desk. The term “bureaucrat” was later used to mean any full-time career employee of a bureau. In this sense, the term is nearly synonymous with “civil servant”. The term Bureaucracy later became used to identify a form of government ruled by officials. This use by political scientists is a precise and valuable definition of an important phenomenon. From Max Weber to Galbraith, however, “bureaucracy” has been used by many scholars in reference to all large modern organizations (Niskaueu, 1971). Similarly, as cited in Ayeni (2007), Max Weber (1947) described bureaucracy as the most efficient administrative organization for the conduct of the affairs of government. According to Ayeni, Weber’s conceptualization and typification of bureaucracy, till today, provides to a large extent, the framework of discussing and understanding the basis and functions of organizations, such as the civil service. The civil service can therefore be rightly referred to as the government bureaucracy. The term bureaucracy is often heard and used in connection with the conduct of public affairs and the activities of public affairs in particular (ibid). Going by the requirements laid out by the German Sociologist, Max Weber, for any organization to qualify as a bureaucratic organization, it is expected that the organization will be effective in controlling the behaviour of bureaucrats by eliminating personal, irrational and emotional elements from official business.

Bureaucracy and Democratic Structures

The link between the ‘bureaucratic’ or administrative organs and the state as well as the democratic structures is predicated upon several assumptions crucial to the existence of the latter and more importantly the unique status it enjoys within the executive arm of government as a critical ingredient in governmental operations. Although the political class and the bureaucratic elements stand in an uneasy relationship, it is impossible to translate state actions into reality without the latter. The emphasis here is that the state cannot express its will without the simultaneous development of a public service or the bureaucracy. Arising from this, it is a universal phenomenon and practice for any government to accord paramount importance to this public bureaucracy. For reason being that it constitutes the major instrument through which government’s obligations and general operations are carried out. Government must therefore be interested in changing the work culture of the bureaucratic structures by making them more efficient, more effective, more dynamic and more result-oriented. According to Philips (1988), the civil/public service is the major instrument with which the government implements its policies, and as the primary and primate instrument of government, its nature, effectiveness and response cannot escape the constant attention of a government which is intent in fulfilling its pledges to the people.

Membership of public services arises from a voluntary choice of employment, rather than from compulsion. As in other forms of employment, the public service is characterized by privileges and obligations basically essential in the conduct of public affairs. By becoming a public servant, a person assumes these obligations which include administering laws to which his duties pertain, rendering faithful service to effect the aims and objectives of the government, implementing lawful decisions, advising his political master and above all serving the public diligently and impartially (Shellukindo and Baguma, 1993). Although there are ethical obligations and codes of conduct particular to each profession, public or private; the ethical obligations/standards as applicable to public service include loyalty, accountability, courtesy and respect, discipline and integrity, honesty and impartiality and confidentiality. What is expected of a civil servant is to try as much as possible to reconcile his personal interests and conscience with these listed obligations in line with a number of rules which usually constitute the code of ethical obligations peculiar to a public servant. These ethical obligations are important because they create and maintain standards which constitute the atmosphere in which public servants work and live. Ethical rules are designed to ensure the impartiality, objectivity, integrity, efficiency and discipline of public servants when exercising discretionary powers (ibid).

The serious and deteriorating trends which have characterized the performance of the civil service since the beginning of the 1980s have become something of concern in almost all African countries. There has been a strong conviction that the civil service is ineffective and that action is urgently needed to make the service an effective, policy-driven, responsive and service-oriented organisation (Oyagi, 1993). According to Ayeni (1986), it is quite obvious that the quality of public policies and their implementation have diminished over the years and that there has been a lot of wastage and programmes have often not satisfactorily achieved their intended objectives. All these have even more seriously brought the public service into discredit with the public losing faith in their governments. Affirming this fact, Adamolekun (2011) recommended a fundamental rethink of the concept of public service that would include attention to its values and mission; institutional and organizational issues.

He also suggested an agenda for action whose main points include evolving a Nigerian public service culture that is value-based, developing and nurturing public service leaders (both political and technocratic); turning public institutions at all levels into learning organizations; developing e-government as a channel for delivering services and enhancing transparency; enabling citizens to play their role in demanding accountability and quality service delivery; and establishing small but versatile permanent structures for public service reform at both the national and sub-national levels (ibid).

The Erosion of Public Service Ethics and Accountability in Nigeria

The basic fact is that it is a common feature in most African countries to have an administrative system that is ridden with immorality and poor ethical standards and accountability resulting in dysfunctions of public services. The state of public accountability in Nigeria from independence till date is highly disheartening. In fact, it is a form of rhetoric. The more emphasis is placed on it, the more it becomes a no matter in the practices of office holders (Thovoethin, 2003). According to this scholar, the Nigerian post-independence socio-political and economic experiences aptly provide more than sufficient materials to prove this fact as political accountability, based on performance-responsibility evaluation, has been very weak since the first republic in 1966. He went further to assert that it is almost difficult, if not impossible, to draw a line between the military and the civilian (administrations) when it comes to corruption. He also added that the National Assembly that is expected to check corruption and establish accountability is an assembly polarized by greed as further corroborated by recent developments. The story is also said to be the same with both the state and local governments where public officials are also having a field day in squandering government treasuries.

Despite different institutional reforms, decrees, acts and laws that have been made in the past to curb corruption and entrench the spirit of accountability, they have rather become ineffective (ibid). The erosion or degeneration of public ethics and accountability can be traced to many and varied factors which Shellukindo and Baguma (1993) classified into three. According to them, the first is the political factor, which involves deliberate violations of and disregard for the ethical obligations and standards due especially to corruption by the political class, in particular through the erosion of bureaucratic principles and the promotion and increased eminence and supremacy of politics. Second is the economic factor, namely the sheer need for economic survival in the face of the ever worsening economic situation in African economies, which has in many situations led to the erosion of the official income of the bureaucratic class, triggering a chain of negative responses in order to survive. Third is the cultural factor, termed cultural trappings, which is especially pertinent to the third world countries, arising from cultural bonds which tie African societies together. To fulfill cultural obligations, officials in positions of power and influence are constantly called upon to violate laid down rules and obligations, that are the constituents of ethical values and standards, in order to accommodate demands arising from their cultural attachments.

Obi (1996) narrowed this down by observing that the poor state of accountability (in the local governments studied) was as a result of interwoven tragedy emanating from the Nigerian factor, weak accounting control mechanism, lack of prosecution of offenders, dishonesty, absence of adequately maintained financial records, conflict in role perception by the Chairmen, socio-economic and political instability in Nigeria, and many others.

The Need for Ethics and Accountability in Public Service

Most development scholars agree to the fact that one of the most intimidating problems facing democratic governance in contemporary times is poor ethics and accountability system. This is despite the fact that public accountability in general is duty imposed on public officers assigned various public responsibilities at different levels of government to report on their activities and the way in which such responsibilities have been executed (Ofoegbu, 2003). In addition to this, they are expected to make sure that ethical codes are dully observed and respected. It is basic to begin our discussion of the need for ethics and accountability in public service by underlining the fact that government is a big enterprise owned by tax payers, hence the need for ethics and accountability. Onus is therefore on the executive arm of government that is entrusted with the management of the government resources to give account of its stewardship at the end of any fiscal year to explain how it has utilized the resources in achieving both economic and social objectives of government. Giving the account of stewardship, doors of opportunity are opened for assessment of how effective and efficient the public officers have been in managing government resources. Beyond this, honesty, integrity, transparency and probity can be brought to bear on the administrative job of the public officers entrusted with public funds (ibid). Ofoegbu went further to discuss the importance of ethics and accountability to governance and which are summarized thus:

- (i) accountability can bring about good financial report, which in turn makes for better decision-making, hence good governance.
- (ii) Accountability makes governance easier and the citizenry responsive. It is easier to secure compliance with fiscal and tax policies when government is perceived as transparent, honest and not corrupt.
- (iii) Proper accountability is necessary to instill probity and integrity.
- (iv) Accountability report compels public officers to observe financial regulations and memoranda in collection and disbursement of public finances, hence greater financial objectives of the government are achieved.

Conceptualizing Ethics and Accountability

The two words “Ethics” and “accountability” are simply the most critical for public service today as the presence or otherwise of their acceptance by public officials determine whether or not a government is democratic. Conventional use of the word ethics in relation to the behaviour of public servants evokes feelings of such activities as bribery, corruption and general misuse of public office (Wamalwa, 1993). Corroborating Hosmer (1987) who asserts that ethics in administration and management refers to the determination of what is “right” and “proper” and “just” in the decisions and actions that affect other people, Wamalwa (ibid) also affirms that the words “rights”, “proper” and “fair” are ethical terms which express a judgment about behaviour towards people that is considered to be just. According to him, public servants, in the discharge of their official functions, are expected to act in a “just” manner. This position, he said, is based on the belief that there are ‘right’ and “wrong” ways of behaviour, which in turn constitute a society’s moral standard.

Accountability seems straightforward linguistically. This is not the case as it is an amorphous concept that is difficult to define in precise terms (Stapenhurst and O’Brien). It is also a term across languages, according to Ruffner and Sevilla (2004), because for many languages, the translated equivalent of accountability is limited to a strict meaning of the accounting system or is thought of as a reporting obligation. Other cultures use accountability to mean broader concepts like how those entrusted with the powers of state are held responsible for their actions. These differences in meaning, concept and practice must be acknowledged for an international dialogue to occur (ibid). They then defined accountability as the obligation to present an account of and answer for the execution of responsibilities to those who have entrusted those responsibilities.

That is, holding public officials responsible for their actions, according to Adamolekun (2008). This corroborates the assertion credited to Wamalwa (1993) that the term accountability is closely linked with the notion of responsibility, and that it is synonymous in a way with answerability. To Stapenhurst and O’Brien, accountability exists when there is a relationship with an individual or body, and the performance of tasks or functions by that individual or body, are subject to another’s oversight, direction or request that they provide information or justification for their actions. According to them, the concept of accountability involves two distinct stages: answerability and enforcement, with answerability referring to the obligation of government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked with providing oversight. Enforcement, on the other hand, suggests that the public or the institution responsible for accountability can sanction the offending party or remedy the contravening behaviour.

Along this line, Aliyu (2010) first described accountability as a critical ingredient and requisite of democracy and sustainable partnership between government and the citizens, and secondly as an obligation to answer for a responsibility conferred, which makes it simply answerability. Aliyu also went further to emphasize that accountability is ethic-driven behaviour in line with defined code of conduct that recognizes the right of the citizens to be informed, consulted and allowed to make inputs in not only decision-making but also implementation of decisions taken.

Aliyu rounded up by placing emphasis on government’s being open and transparent in pursuing defined objectives by optimally using resources to achieve those objectives for the common good and secondly government taking responsibility for successes and failures within the limits of available resources as part of accountability commitment and where there are proven cases of wrong doing, leaders must not shy away from application of the appropriate sanctions. It is the abandonment of the sense of accountability that creates the fertile ground and climate in which unethical behaviour thrives (Wamalwa, *op. cit*). This rests on the fact that the concept of accountability grows from the laid down procedures and sanctions for their enforcement. By extension, for one to be accountable for something, he must have responsibility and the associated authority.

This takes us to the changes that can pose challenges to accountability systems. According to Ruffner and Sevilla (2004), these influences and changes include:

- (i) the growth in the size of government, including the sheer magnitude of transactions;
- (ii) the growth in the complexity of government (e.g. government trying to correct social problems);
- (iii) the emergence of technology to improve the efficiency and oversight of the transactions;
- (iv) the growing focus on the performance of government rather than simple conformance with law;
- (v) increasing delegating of decision-making power to governmental units closer to clients; and
- (vi) the use of entities outside of direct government control to deliver services, including agencies, lower levels of government and other third parties (e.g. banks).

Research Methodology

This work relied upon both primary and secondary information gathered during an assignment carried out in conjunction with a team of senior officers in Ekiti civil service in May 2011. The senior officers were selected specifically from the Ministry of Finance, Offices of the Accountant-General, State Auditor-General and Auditor-General for Local Government; and Board of Internal Revenue in the state. The major objective was to look at the issues regarding ethical standards and accountability within the civil service with the sole aim of ensuring a changed work culture. To complement these, views were elicited from other Principal Departments that were relevant to the area of the study. These include Planning Commission, General Administration Department (GAD), Bureau of Public Procurement, etc. Some other information relevant to the study were obtained from academic publications, government publications and those of international organizations/communities.

Strengthening Ethics and Accountability Systems

The growth and size of the public service, the increased demands for improved services and accountability of the public servants to the public, pressures and moves to increase the responsiveness and accountability of public officials and the organisations they manage, have made it more necessary than ever before to strengthen and improve the civil service workforce and their accountability to the public in general (Agere, 1993). This section is devoted to those critical elements and guidelines towards strengthening ethics and accountability systems in order to have a bureaucratic structure with a changed work culture at the state level and that will lead to good conduct and management of public affairs, public morality, proper use of power and public funds and the fulfillment of public expectations. Our discussion in the work will be divided into two parts. The first covers elements like structure, systems, processes and practices required to be strengthened while the second part covers the demand side of accountability which concerns how to complement the enforcement efforts of the actors within the formal structure of government.

Structures, Systems, Processes and Practices

In order to ensure effective running of government, structures are put in place and systems and processes are developed to guide the operators of the structures and ensure strict compliance with them. This is one of the measures of ensuring accountability in the system and for promoting its integrity through the consistency of the application of rules and regulations in order to be able to predict actions and curtail the culture of impunity and arbitrariness in government.

In order to enthrone the culture of accountability and transparency in the state civil/public service, a number of practical guidelines are provided hereunder.

- (1) Government must first exhibit political commitment, beginning with the leading organs of government. It is with this that the government will be able to uphold integrity and effectiveness of public institutions of accountability as well as their technical efficiency. According to Osuntokun (2012), “Nigeria is still a state in ebullition and in evolution, it has a long way to go to settle down. It also needs commitment on the part of the political leadership to do the right for the people and to put national interest above self,.... . That is the only way Nigeria will get it right. Our country needs clear-headed, public spirited leaders at every level to propel this country to a higher stage of development than is presently the case” This can be exhibited by taken some actions as suggested in Appendix I.
- (2) The state government must put in place a civil service charter affirming the commitment to the government, people and a professional civil service. This will be a major component of the transformation and ethical re-orientation strategy targeting four parties (the government, the employees, the customers of government MDAs and the citizens at large) critical to the successful implementation of the strategy.

It must cover, among others, the provisions that relate to the organs and mechanisms/tools, the roles and functions/duties of the civil service designed to enhance its credibility, and conduct of civil servants while exercising their duties. The Charter will, among others, define the principles and general rules governing the civil service especially with respect to transparency, professionalism and ethical standards; give concrete expression to the commitment to the promotion of these values in the civil service; and continue to serve as a policy framework for administering civil service and developing and updating of codes of conduct in the civil service. Beyond the Charter, a mechanism to monitor and enforce the principles, values and rules will be required as already suggested elsewhere in this work.

- (3) The legislature is one of the key institutions through which the sovereignty of the people is exercised. Members of the legislature are representatives of the people and are empowered to initiate, debate and pass bills into law, review and amend the budget prepared by the executive as well as audit actual expenditures based on annual reports submitted by the Auditor-General (Rasheed, 1993). The House of Assembly therefore has to take the lead in enforcing accountability. As a matter of policy, it must sufficiently exercise its powers and control over all MDAs with respect to the expenditure of public funds through its Public Accounts Committee (PAC). This oversight role requires adequate technical support of the Auditor-General, whose reports are scrutinized by the PAC, especially which can assist the committee in its deliberations before issuing directives for suitable remedial action. The PAC, in the course of its normal assignment, must also reconcile budget allocations to the MDAs with their accounts at periodic intervals to reduce waste and misuse of resources.
- (4) There is no doubt in the fact that the state Auditor-General occupies an important position in ensuring administrative ethics and financial accountability in public services being an autonomous watch-dog officer. He provides an assurance to the public, through the legislature, that public funds are being properly managed and utilized for the well-being of the people. The State Auditor-General should therefore continue to perform his roles in line with the Constitution of the Federal Republic of Nigeria, the Financial Regulation/Administration and Public Sector Auditing Standards in Nigeria. Arising from this, government must ensure that the Auditor-General is a Professional Accountant and the audit team must be constituted such that preference is given to professionally qualified accountants that will be able to exhibit technical and professional competence in handling audit activities, from planning to writing of audit reports.
- (5) Government to establish a specialized unit which deals not only with the infractions against the law but also prevent corrupt practices in the civil service. The unit may be named Ethics Office, Vigilance Unit, Transparency Monitoring Unit or Anti-Corruption Squad to combine both the administrative and financial management controls of government under the Governor's Office. The operating status of the office is as suggested in Appendix II.
- (6) Government to put in place Enhanced Management Control (EMC) system that can assist in strengthening internal institutions to detect significant irregularities in financial management. For example, the system must ensure prompt review of monthly general ledger accounts, review of monthly bank reconciliation statement and reports rendered accordingly, ensuring transparent and competitive procurement process, strengthened treasury system, etc.

Strengthening Demand Side of Accountability

This part covers how to complement the enforcement efforts of the actors within the formal structure of government, with the emphasis that attention must be given to the demand side of accountability. This recognizes the growing role of civil society/Non-governmental "watch-dog" organizations in fostering the integrity, accountability and transparency in public services and in helping to strengthen the role of other "watch-dog" organizations and executive-based accountability enforcement bodies. To give attention to the demand side of accountability, the following necessary conditions must be met:

- (1) State government must put in place the enabling legal framework to institutionalize and promote civic participation in making policy decisions. A good example here is the need for each state to enact its own Freedom of Information (FoI) law which will grant citizens' access to information on the work of public service and finance. This is like introducing "Whistleblower" concept to the accountability system whereby people are able to secure information on government accounts, budget execution reports, etc, and bring to public attention any fraudulent practices. Expression of public opinion through the activities of the mass media becomes relaxed through which to put pressure on the formal institutions to be accountable to people.

Under the law, citizens should have the right to seek information on the assets and liabilities of any top government official and seek redress in the law court where necessary.

- (2) Recognizing the fact that the role of Non-governmental “watch-dog” bodies and organizations is crucial in fostering the integrity, accountability and transparency in the civil service, government must improve on the present “Town Hall Meetings” being held by some state governors especially by introducing participatory budgetary processes to foster popular participation in government. This will provide citizens/communities input into budget decision-making with respect to spending and priorities to ensure that budget allocations respond to the needs of the citizens. The process will serve as a catalyst for strengthening demand side of accountability and make Nigerian democracy participatory and by extension creating a more open and democratic society. The required process and necessary conditions to promote civic participation in budget decisions is as suggested in Appendix III.
- (3) Government must also be sincere with the process by formulating its budget based on the information collected during the interactive sessions and implement same to the letter. Such information must be gathered, prioritized and categorized by the participants with the involvement of the members of the House of Assembly from the respective zone to minimize friction and delay in the budget passage when it gets to the house.
- (4) Providing capacity development for public officials and the representatives of the DAs/DOs by introducing them to the rudiments of participatory budgeting processes and specifically develop their knowledge in areas like the information collection and presentation of facts, community mobilization to demand services, the roles and responsibilities of citizens, priority setting, financial mechanisms for service delivery, preparation of policy positions and projects, and so on.

Concluding Remarks

It has been posited in this work that bureaucratic institutions/structures are critical elements in a democracy as they dictate the very capacity of the democratic government at all levels to deliver to the citizenry. It has also been argued that both the bureaucracy and the democratic government are presently at the centre of a storm in Nigeria as the bureaucracy is riddled with a myriad of problems ranging from fundamental structural defects to gross mismanagement, pervasive corruption, and lack of accountability resulting in dysfunctions of public services. To consolidate the Nigerian democracy, especially at the state level, it has been argued in the paper that there is need to reposition the public service, making it more efficient, effective, dynamic and result-oriented by enhancing its work culture that will, among others, enhance transparency, accountability and ethical standards. All these are today known to be critical elements and requisites of democracy and sustainable partnership between government and the citizenry. As a rider, that the common man on the street is today more conscious of his rights, it sends a signal to the government not to betray the trust of the people if it wants to continue to command the respect and allegiance of the people by making sure that the dividends of democracy get to them. Beyond this, government must arrest the erosion or degeneration of the public ethics and accountability systems by making sure that ethical codes are dully observed and respected by public office holders.

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Appendix I

Actions Required to exhibit Political Commitment to enthrone the Culture of Accountability

- (a) Government to articulate/update code of Ethics or Code of Conduct for public servants and be made publicly available. This will assist all officers in internalizing the ethical and moral rules and regulations that the government and public expect all civil servants to observe in the course of their service. It will also assist in understanding the code of ethics and realize the institution(s) to which they are accountable.
- (b) Leadership by example is critical, especially from the Governor to the rank and file in the civil service, as leaders are expected to be role models in both words and actions. Senior officers are seen as the sounding board on ethical behaviour by virtue of their positions and are therefore expected to lead by example. For example, a good leader must be prudent, avoid off-budget commitments, adhere strictly to due process in all government activities and transactions to reduce the incidence of corruption and on the whole institute a government that will have zero-tolerance for corruption.
- (c) Government to spend public funds as authorized by appropriation act and insist on comprehensiveness in budgeting (i.e. including all revenue and expenditures);
- (d) Government to review/streamline approval processes to reduce opportunities for giving and demanding bribes in the bureaucracies;
- (e) Government to be transparent especially by publishing timely information and by submitting to the House of Assembly a report on the budget performance of different MDAs bi-annually to enhance executive accountability.
- (f) Government to review policies on recruitment and appraisal procedures. It remains a fundamental requirement for government to continue to base recruitment into the service on merit and ability, especially through an open competitive selection process, where applicants with questionable characters are eliminated. Such elimination can be possible by using background checks and the like in addition to the normal formal selection procedure. The state government should also consider comprehensive performance appraisal (that will include an appraisal of the moral and ethical conduct as well as the contribution of the civil servants) for advancement/promotion in the service. These are basic preconditions that underlie institutional capacity building and critical to the institutionalization of professionalism in the civil service.
- (g) Government to embark on aggressive Anti-Corruption Education (Re-orientation) to evolve an integrity and value-based civil service. There is need to re-orient the attitudes, ethics, and values of civil service as necessary ingredients for the achievement and implementation of government policies. Recognizing the instrumental character of education as a means of creating a conducive administrative culture, each state may establish specialized management training institutions (e.g Institute of Governance as being proposed by Ekiti state government), giving attention to the teaching of ethics and such other issues of Public Administration. The curricula must cover areas like professional norms, the rights and obligations of public servants, issues of loyalty, responsibility, obedience, honesty, justice, impartiality, neutrality, anonymity, confidentiality, conflict of interest, accountability and such others. The suggested training institute and the Anti-corruption Squad/Transparency Monitoring Unit/Ethics Office can jointly shoulder the responsibility of re-orientating the moral and ethical character of the civil servants. The two bodies will design sound moral and ethical curriculum, and develop and package resource materials that will help in promoting discussions through seminars, conferences, workshops or symposia. Workers also need to be regularly reminded of the fact that honesty is a noble virtue by running slogans in the local dialect on radio and television glorifying positive values. The public can also be reached through radio/television giggles, posters and pamphlets not to see corruption as a way of life.
- (h) Government must be consistent in applying prompt and appropriate sanctions for violation to serve as deterrence to others; and reward/honour those who distinguish themselves across the service. The proportionality between the sanction and the offence must be given adequate consideration. In other words, the gravity of the offence should determine the disciplinary sanction. The proposed Ethics Office, in conjunction with the relevant arms of government, should review the existing rules (where necessary) in line with the above. The judiciary also has a considerable contribution to be made in checking the abuse of administrative power and making the service to account for its actions and inactions. This arm of government should be adequately involved.
- (i) Acknowledging the positive correlation between working condition and ethical standards, government will need to continue to address the problem of declining real wages by ensuring regular review of salaries and other official rewards of the civil servants to guide against undermining of the professional standing of the civil/public services.
- (j) Enacting a law that will make Auditor-General liable for negligence especially where the government suffers loss or failure to discharge his fiduciary duty with all amount of cares it requires. The essence of making him liable is for him to be diligent, exercise due professional care and skill in exercising his rights and powers.
- (k) Enacting a law that will codify sanctions for Accountant-General where he fails to present the accounts of the government to the Auditor-General within the stipulated time.

Appendix II

Operating Status of Ethics Office/Vigilance Unit/Transparency Monitoring Unit or Anti-Corruption Squad

- (a) It will operate with transparency to safeguard against the abuse of power by public officials. It must be empowered such that it can serve as a follow-up mechanism to monitor and ensure compliance with the principles, values and rules as will be spelt out in the suggested civil service Charter.
- (b) It must also be allowed to enjoy certain process and protection to monitor and educate staff on a code of ethics. This may be through mass rallies, seminars and conferences
- (c) Develop incentives to foster integrity and good conduct, advise government on desirable measures to prevent corruption and other offences involving transactions in the civil service.
- (d) Conduct disciplinary hearings and enforce penalties/sanctions that are civil in nature.
- (e) The unit must also be empowered to summon public officials before courts/anti- corruption agencies to account for their actions.
- (f) In addition to these, it must be empowered to perform its functions optimally without hindrance, particularly in terms of:
 - (i) adequate funding;
 - (ii) fortification of the unit with appropriate personnel, like officers/appointees of legal, police and finance background; and
 - (iii) legislations establishing it and granting independence from government and empowered to call any former officer to account for his or her role while in office.

Appendix III

The Required Process to promote Civic Participation in Budget Decisions

- (a) Government must mandate and strengthen the Community Development Department (CDD) to work, through its zonal coordinators, with the community leaders to set up mass-based Discussion Assemblies (DAs) or Development Organisations (DOs) and integrate same into the policy making, implementation and monitoring processes. The DAs/DOs must be as representative as possible by reflecting the various community/religious/professional associations/societies who can be involved effectively in planning, funding, delivering and monitoring of public goods and services, and above all who can act as a conduit of people's voice, hold public officials accountable to people and organize collective action/community service.
- (b) Government to mandate the CDD to use interactive sessions with the DAs/DOs to open up obscure budgetary procedures to ordinary citizens and help create a broader public forum to have first-hand information about citizens' needs, their preferences and local conditions.
- (c) The CDD to ensure that at least three rounds of formal interactive sessions are held, the first of which must not be later than June, to gather demands of the communities, in form of infrastructures/projects, for the ensuing year. These demands may be prioritised and categorized by the participants, involving the members of the House of Assembly from the concerned zone.
- (d) Government to constitute a 7-member Council of Participatory Budgeting (CoP-B), which will essentially operate as the main participatory body/institution at the state level. The membership of the CoP-B must be people that have deep knowledge of public accounting system, public project/infrastructure financing, public resource allocation, etc. The CoP-B works together with the relevant section of the State Ministry of Finance (to consider community demands, categorise and revise the budget proposal/items as submitted to it by the CDD) and submits the proposal to the Ministry of Finance to enable the latter marry its proposal (based on the information collected from the MDAs in response to its call circulars) with that of the CoP-B for subsequent submission to The Treasury Board which has the Governor as Chairman. The final budget proposal should be submitted to the Executive Council (latest by October).
- (e) The CDD to continue to hold interactive sessions during the year to facilitate a sustained monitoring of budget implementation, coordinate articulated opinions on budget execution, and serve as effective channel for feedback to the government via the CoP-B.