

# ENFORCEMENT OF PUBLIC ACCOUNTABILITY IN PUBLIC SERVICE FOR SUSTAINABLE DEVELOPMENT IN NIGERIA.

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## ABSTRACT

This paper attempts to look at the relationship between public accountability and sustainable development in Nigeria's Civil Service. It traces and analyses the cumulative effect of poor accountability and the extent it has come to shape the present crisis of development in Nigeria. It explores formal control measures within a public service system aimed at achieving accountability, higher performance and greater productivity. We discovered that mechanisms put in place so far in enforcing public accountability in the civil service have failed, resulting to poor spirit of accountability in the conduct of public affairs in this country. We therefore concluded that sustainable development in Nigeria cannot be feasible without serious commitment from our political leaders and public officers, not only to honour these accountability measures in this paper, but, more specifically to refrain from using their positions of authority to influence the normal functioning of the administration. The society therefore must be ready to accept change of values and has the duty to nurture good qualities and potentials of our committed leaders.

## INTRODUCTION

Nigeria is one of the countries that have been blessed by God with the abundance of human and natural resources. We have all that many a develop country required to develop. Alyanak (1993) observed that Nigeria has it all: rich wetlands, valuable forest, available land, plenty of livestock, abundant fish and a network of protected areas, abundant sources of energy such as oil, natural gas, coal and sunshine and water falls for hydroelectricity generation. By virtue of its population and size it has also been placed in a leadership position on the African continent. Of recent it has begun playing a positively activist role in the West African Sub - region as is expected of it.

However, because it has lacked capable and effective leadership overtime, it has consistently failed to realize its full potential. As a result its resources have continued to be frittered away and mismanaged because of irregularities and indiscipline. Corruption and indiscipline and lack of accountability are the hallmarks of our society today with the result that the country's achievements have received little recognition.

That was why Transparency International, a global body that fight unethical practices in the private and public sectors, in 1997, identified Nigeria as one of the most corrupt countries on the face of the earth. Today, many Nigerians are struggling to live above poverty threshold because there has been a clear lack of accountability in the conduct of public affairs in this country. Over the years according to Buhari (1999), Nigeria has established the dubious reputation as a place where nothing ever get done until money changes hands as a result of which it has become the country with one of the highest cost of contracts in the world. To him projects executed in the country have been often been priced more than 300 percent above what obtains in other comparable developing countries. Within the country construction contract are routinely inflated several fold while, for supply contracts mere inflation is nowadays not sufficient. Corrupt Nigerian public officials and unscrupulous supply contractors have devised the

so - called zero - supply system in which a contract supply is awarded but, at the end of, while is zero, payment has been made in full. The accounts have been cooked beyond the historic cost - verifying knife of the auditor. Thus, 100 percent of approved estimates have gone into unapproved pockets, and the records show that everything is correct and proper.

This concern is further illustrated by Okigbo (1994), while presenting to the then Head of State General Sani Abacha the report of his panel that looked into the operations of Central Bank claims that between September 1988 and 30<sup>th</sup> June, 1994 a total sum of \$12.4 billion which should have been paid into the Federation Account as required by law was paid into what were said to be "Special Dedicated Account". Out of this Amount, a total sum of \$12.2 billion was "Clandestinely disbursed" by President, Babangida and Ahmed, the Governor of Central Bank who did not account to anyone for the extra budgetary expenditures. The late General Abacha who received the Okigbo report has been at the centre of alleged cases of embezzlement of public funds in Nigeria. On 26<sup>th</sup> May, 1999, three days before leaving office as Head of State, General Abubakar promulgated Decree No. 53 entitled "Forfeiture of Assets etc. (Certain persons) Decree 1999". The decree confiscated various sums of money and other properties which were said to be "corruptly and illegally" acquired by General Abacha, his son and brother and three of his close aids. According to part II section 1 (b) of the Decree, the late Head of State forfeited \$625.26 million, E75.31 million and 100 million in cash to the Federal Government. This was in addition to 6 properties in Abuja and one property in Lagos which were seized from him. While presenting the year 2000 budget to the National Assembly, the President, Olusegun Obasanjo declared that since his government came into power in May, 1999 it had recovered from those alleged to have looted public treasury \$119.77 million, N100 million and 13 properties valued at N325 million and succeeded in freezing accounts worth more than 600 million US dollars

(CF: Omolehinwa's paper in Nigerian financial reviews, vol. 9, No. 1, 2000, pp. 46--47).

From the foregoing, some pertinent questions arise. What could have been responsible for the above lack of public accountability despite the constitutional and extra-constitutional provisions and measures that were put in place to enforce public accountability? Is there any sustainable development and the future of Nigeria in this high spirit of corruption? What should be done to ensure proper public accountability since the past efforts have failed? It is within the framework of the above background that this paper examines these constitutional and extra-constitutional provisions and measures that were put in place to enforce public accountability in Nigeria and what should be done to ensure proper accountability for sustainable development in Nigeria. However, before doing these, a brief background of public service how it has been and how it is now in relation to accountability will be attempted.

### PUBLIC SERVICE AND ACCOUNTABILITY

Etuk (1992) and Blunt and Popoola (1985) both realized that transformation of public service is the key to converting the country's abundant human and material resources into sustainable national development and lasting greatness. According to the Constitution Drafting Committee, CDC of 1977, the term public service in Nigeria refers to:

1. The Civil Service of the Federation;
2. The Civil Service of the State;
3. The Federal Government Parastatals and Corporations;
4. Local Government;
5. The Judicial Services and;
6. The Armed Forces and other Paramilitary and Security Organizations.

Godowoli (1995), observed that public service to effectively perform its role, enormous amounts of the nation's resources of men, money and materials are made available to it. It is therefore necessary for the nation to ensure that the Public Service is made accountable to the people for its actions or inaction if we are to make progress. For, an accountable public service such as the one we have in Nigeria is bound to be an instrument of self-service that is only good at facilitating the plundering of our resources in favour of a small group of emerging accumulating bourgeois class of civil and military elites.

Therefore, public officials occupying the public service they are supposed to be; (1) a service to the people; (2) Public servants and not masters of the people; (3) responsive to people's needs and aspirations; and (4) accountable to the people. The moment the above are not found in them, they cease to be relevant to the public and they become a tool of suppression and under development.

This was why since the amalgamation of Northern and Southern Protectorates by Lord Lugard in 1914, Nigeria's Civil Service has undergone significant transformation under the successive Civilian and Military regimes (Adamolekun, 1989). At independence in 1960 the Public Service in Nigeria was regarded as one of the most important legacies of some sixty years of British colonial rule. It was believed to have developed on the

model of the British Civil Service with its doctrine of anonymity, impartiality and neutrality (Gboyega ar Abubakar, 1989). As a matter of fact the performance of the Civil Service in the first few years of Independence gave cause of hope that the expectations of Nigerians for rapid socio-economic development would be fulfilled with reasonable efficiency. In the first place giant strides were taken in the provision of social infrastructures and capital investments. Secondly, its role in ensuring the continuity and unity of Nigeria as an Indivisible Sovereignty during her most trying period of civil unrest. The period between January 1966 and May 1967 in particular, was that of deepening Crisis, Secession threats and Ominous Civil Strife as even the Military Institutions had become Sectionally Polarized. Within this period the Public Service, in general, played decisive roles and political strategies to keep the country one (Takaya, 1989).

The Public Service therefore became the bulwark of the military regimes that took over the reigns from January 1966. Such was their influence that they even attended and participated in meetings of the executive councils under the military administration of General Yakubu Gowon (Adebayo, 1992). Being better acquainted with the demands of administration than the military, they practically dictated the thrust and tempo of public policy. With the overthrow of the Gowon Administration, the public service was shown for what it had become – a corrupt and inept organ (Olowu, 1993).

This sad development became possibly partly due to the government's tolerance of corruption and partly due to the weakness of Institutional Procedures and Practices (Adamolekun, 1998). In fact, with the Nigerianisation of the Public Service in 1957, Nigerians who took over from the departing British colonial officers became "merely neo-colonial civil servants" (Gorauch, 1955). The era of the civil war 1967 – 1970 when a state of emergency was declared provided Permanent Secretaries an environment to wield more powers. They were not only active participants in Policy Formulation at the Federal Executive Council level, but also advisers and implementers. The oil boom not only exacerbated growth and expansion in the numerical strength of the civil service at Federal and State levels, but above all, in the context of accountability it accelerated the opportunity for bureaucratic corruption and excessive centralization of power within the top echelon of the civil service.

When the Murtala regime came to power in July 1975, one of its criticisms of the Gowon era was that top civil servants – particularly the so-called "Super Permanent Secretaries" were essentially "deadwoods" in the service. They were perceived as the primary source of inefficiency, waste and declining productivity in the civil service system. In an attempt to sensitize the public service and ensure accountability, the Murtala regime retrenched about 15,000 Federal Public Servants and about 100,000 at the state level. The purge by the Murtala regime was thought to have been a major reform of the inherited colonial bureaucracy. However, "this turned out to be a miscalculation since it only affected the personnel leaving the civil service structure, its operations and traditions fundamentally unchanged" (Udoji, 1974).

The Shagari era (1979 – 1983) represents the period during which the Nigerian Political Class in alliance with the bureaucratic elite in the Nigerian neo – colonial state not only perpetrated Corruption and Indiscipline in governance, but also the Vandalisation of government property. For example between 1978 – 1982, about thirty-five cases of fraud involving the sum of N63 million was reported in the government. Also sixteen cases of bribes and kickbacks involving the sum of N7.4 million was reported. And again the sum of N96 million found its way into the private coffers of individuals through bribes and kickbacks (Iyayi, 1986).

Although the Shagari embarked on the Symbolism of "Ethnical Revolution" as the panacea for the disintegration of probity, discipline and accountability in public service, the programme ended up only as a fanfare and celebration of indiscipline in Nigeria's body politics. It is in the context of this societal and political breakdown that we could understand the military intervention by the Buhari junta. The new regime not only declared what it termed "War Against Indiscipline" (WAI) but also a clean up of the civil service because "corruption and lack of public accountability on budget deficits and balance of payments" were beyond measure (Forest, 1986).

An important landmark in the history of Nigeria's public service, in the context of accountability, is the arrests, detention and purge conducted by the Buhari regime in 1984, following the intensity of corruption, graft and destruction of public property during the Second Republic. Suffice it to say that at both Federal and State levels, political parties, governors and their advisers turned the treasury into a source of patronage and primitive accumulation in the context of what Richard Joseph described as "Prebendal Politics" (Joseph, 1986). It was the total lack of accountability, indiscipline, bribery and corruption in the conduct of public affairs that prompted the Buhari coup. For example between January and October, 1984, approximately 150,000 public officers were either dismissed, demoted or even retired compulsorily from the civil service. In addition many governors and public officers of the Second Republic with jail terms and funds that they were expected to refund were documented (Oluwu, 1985).

The Babangida regime might go down in the annals of Nigerian history as one of the governments that entrenched corrupt practices in the Nigerian civil service, thereby making a complete nonsense of public accountability and transparency (Abubakar, 1996). Infact, following the exit of Babangida from Aso Rock, the Abacha junta established panels of enquiry into the activities of strategic governments parastatals in the country. The findings of some of these panels such as Okigbo panel we have seen in the introduction and Abisoye panel, reveals that the future of the civil service as an instrument of development in the present neo – colonial context remains bleak.

The Abisoye panel, for instance, which investigated the affairs of the NNPC found that "there have been several cases of mismanagement of fund through questionable expenditures". Furthermore, it revealed that N71.39 billion of oil revenue earned by Nigeria and lodged with various NNPC does not respect its own budget (Abubakar, 1996).

It was rather unfortunate that Abatcha regime which claimed that it was reforming the civil service to ensure efficiency, productivity and accountability, has been at the centre of alleged cases of embezzlement of public funds in Nigeria. For instance, shortly after Abatcha's death, state officials were reported to have identified \$1.8 billion placed by the deceased in Brazil, Lebanon, Britain and Switzerland (Washington Post Foreign Service, 17<sup>th</sup> August, 1998). Equally, N8.6 billion was also recovered from his security adviser, Ismaila Gwarzo (The Punch, 11 November, 1998). In a subsequent revelation, Mohammed Haruna, Press Secretary to the Head of State revealed a major scam in which \$2.500 million was collected from state funds to pay Russian contractors working on the Ajaokuta Steel Mill and only \$500 million was paid to the Russians while the remaining money (\$2.000 million) was shared among General Abatcha, Anthony Ani, Finance Minister, and Bashir Dalhatu, the Power and Steel Minister. Various sums of the amount have been recovered from them (Tell, 5<sup>th</sup> April, 1999).

It is against this background of poor spirit of public accountability in the conduct of public affairs in this country, that gave rise to the enactment of the Corrupt Practices and Other Related Offences Act, 2000, by Obasanjo's government. However, current reports reveals that the future of this anti – corruption crusade in the civil service to promote accountability in the present neo – colonial context remains bleak. For instance the audit report of Federal Ministries and Parastatals (2003) revealed that more than N23 billion was lost in Ten (10) major ministries in just one year 2001. This represents financial frauds ranging from embezzlement, payment for jobs not done, over invoicing, double debiting, inflation of contracts figures, etc. (Atojoko, 2003). The report shocked Nigerians, which revealed the weakness and hypocrisy of the anti – corruption crusade of Obasanjo's government. The figure involved according to an observer, was enough to address the poor funding of Universities.

Against the above background, some past efforts at enforcing public accountability were put in place. Let us now look at some/of these measures we did not highlight above.

#### PAST EFFORTS AT ENFORCING PUBLIC ACCOUNTABILITY IN NIGERIA.

According to Lord Action "Power corrupts and absolute power corrupts absolutely". Those vested with power and authority in society no matter how humane they may be can sometimes behave irrationally and in the process abuse power and authority of their office. When that happens, fundamental human rights of citizens and their welfare would be at stake. It is in realization of the potential for abuses that measures were put in place to enforce public accountability. These measures are as follows:

1. Constitutional Mechanisms – This is checks and balances system through separation of powers among the three arms of government in a presidential system of government. For example in National Budget and Congress Summon especially in Britain.

2. The Judicial System – Where the rule of law operates and people respect it, you can even take Mr. President Olusegun Obasanjo and the Prime Minister of England Tony Blair to court and win the case if they acted outside the provisions of the law of the land.
  3. The Ombudsman or popularly known in Nigeria as the Public Complaints Commission (PCC). In 1975, the Murtala/Obasanjo Governments promulgated Decrees 31 of 1975 which formally established the Commission. Its objectives can be summed up as follows:
    - (a) To right individual wrongs.
    - (b) To make public institutions more humane.
    - (c) To lessen popular alienation from government.
    - (d) To prevent bureaucratic abuse by acting as a watch dog.
    - (e) To vindicate public officials when unjustly accused.
    - (f) To introduce administrative reform and many others.
  4. The press and the media houses – In a democratic system, the press is an important element in enforcing accountability. Investigative Journalist can reveal a lot which can go a long way in making government to be in line with people's needs and aspirations if they are very conscious of their roles. An eloquent example is what happened between President Clinton and Miss. Monica Lewinsky of United States of America.
  5. Periodic Election – Under the 1979, 1989 and the present 1999 constitutions, both members of the Executive and Legislative house are required to seek re – election or fresh mandate from the electorates every four and three years at local government level. This requirement removes the possibility of a group perpetuating itself in power and also it enables the citizenry to those whom they elected to account for their performance while in office. Thus, elected officials who hoped to seek for re – election have to periodically justify to the electorates why they should be re – elected. Failure to render a good account of oneself can mean nobody can vote for him or her in subsequent elections.
  6. Code of Conduct Bureau/Tribunal – According to the Political Bureau, Corruption and Indiscipline are two of the most serious problems which have confronted the Nigerian Political Process since independence. To check indiscipline, corruption and promote public accountability in public life the 1977/78 constitution drafting committee accepted to include a clearly spelt out code of conduct for officials. This provision has since been incorporated into the 1989 constitution which prohibited elected officials from engaging in the following activities or acts:
    - A. Selfish pursuit that are in conflict with their official duties and responsibilities.
    - B. Holding more than one fully paying job.
    - C. Living beyond their legitimate income.
    - D. Acquisition or taking away of government property for private use, sell or gift, unless fully authorized.
    - E. Accepting of a more than one remunerative position as Chairman, Director or Employee of a Company owned or controlled by the government or receiving any other pension and emolument of such one remunerative position.
    - F. Requesting for payment for service rendered by him to the public.
    - G. Accepting loans from individuals or agencies except from government or agencies.
    - H. Taking part in any society which is incompatible with the functions or dignity of his office.
- The elected public officers are expected to declare their assets within three months after taking the oath of office, and after every four years as long as they remain in the office. Similarly, at the end of the term of office of the officials they will declare all their assets and liabilities. Any property or assets possessed by them which are beyond their legitimate income will be queried, and confiscated if the officer failed to prove that their sources were legitimate (Godowoli, 1995).
7. The National Orientation Agency whose one of the objectives is to mobilize Nigerians with a view to creating a new social order devoid of indiscipline, corruption, injustice, dishonesty and indolence.
  8. The ethical revolution of the Shagari Administration of the Second Republic (1979 – 1983).
  9. The War Against Indiscipline (WAI) waged by Major General Mohammed Buhari's Regime (1984 – 1985).
  10. Federal Government's Financial Instructions to public officers. Financial Regulation 515 specifically cautions all public officers to exercise due economy and not spend money merely because it has been voted for. Regulation 516 implores officers to classify expenditure in accordance with the estimates and votes must be applied to the purpose for which the money is provided (Adewuyi, 1990, p. 7).
  11. Numerous Treasury Circulars.
  12. The Audit Act of 1958.
  13. The Financial (control and management) Act of 1958.
  14. And finally the current anti – corruption crusade being passed into law by the Obasanjo's Government.

#### THE CONCEPT OF PUBLIC ACCOUNTABILITY

Godowoli (1995), observed that accountability derived out of the responsibility vested in a person or group which implies liability for the proper discharge of responsibilities to either an organisation, a constituency, a state or indeed a nation. While public accountability

refers to measures by which official actions may be controlled and made responsive to the public will. The above clearly shows that whoever has responsibility needs to have authority for which he will be accountable whether to his superiors, to his constituency, to his state of the nation. Stewart (1984), viewed accountability as the rendering of accounts and holding to accounts. It is by rendering of accounts that the information about the behaviour of public organizations can be obtained. The holding of account of public officials involves the exercise of judgement and power over them. This means that public accountability can be achieved only if those who receive the accounts have the ability to take action on the basis of those accounts.

In this paper, accountability is more than curbing abuses. It is a composite of all that is needed to bring theory and practice together in achieving public goals. More accountability is shown by people being able to do things for themselves as a result of public programmes. Accountability is seen as a situation in which civil servants who exercise power are expected to be constrained by external means and to a degree by internal norms. By external means of control we mean the following:

- (i) Accounting for stewardship of resources or authority;
- (ii) Fiscal accountability – use of public funds;
- (iii) Legal accountability – obeying laws;
- (iv) Programme accountability – carrying out programmes;
- (v) Process accountability – carrying out procedure;
- (vi) Outcome accountability – responsible for results.

These above controls revolves around the following:

- (i) The amount of revenue due to the government is actually collected.
- (ii) When the government's revenue is collected it actually gets into the coffers of government.
- (iii) Spending from government coffers can be justified on the basis of public interest and at a price as close as possible to the market price of such goods or services provided.
- (iv) Planned delegation – this is through selecting and strategically placing authority in the delivery system.
- (v) Control over communication.
- (vi) Preparation and enforcement of a manual of operations.
- (vii) Period reporting and inspection.
- (viii) Accounts must be prepared and rendered.
- (ix) Those who receive the accounts must have the power and ability to take actions on the basis of the received accounts, etc.

In line with the above points, Asobie (1991) observed public accountability as the treatment of public office as public trust. It is the exhibition of a high sense of responsibility in the discharge of the duties and the exercise of the rights inherent in a public office. It entails the capacity and readiness, on the part of a public

servant, to give account, if necessary, publicly, of his stewardship.

#### ACCOUNTABILITY AND SUSTAINABLE DEVELOPMENT

Sustainable Development, a term commonly defined in 1987 by the World Commission on Environment and Development (WCED) as "economic and social development that meets the needs of the current generation without undermining the ability of future generations to meet their own needs". One big obstacle in the way to sustainable national development in Nigeria is the problem of public accountability which stands as a hindrance in meeting the goals of sustainable development as follows:

1. Economic needs – including access to an adequate livelihood or productive assets; also economic security when unemployed, ill, disable or other wise unable to secure a livelihood.
2. Meeting social, cultural, and health needs such as shelter, piped water, drainage, transport, health care, education, child development, and protection from environmental hazards.
3. Meeting political needs which include freedom to participate in national and local politics and in decisions regarding the management and development of one's home and neighbourhood.

Meeting the above needs without undermining the ability of future generations to their own needs means that:

1. Minimizing use of waste of non-renewable resources such as mineral and oil resources.
2. Sustainable use of renewable resources.
3. Keeping within the absorptive capacity of local and global sinks for wastes.
4. Corruption and indiscipline must be addressed in Nigeria.
5. The misplaced value of worshipping money must be replaced with celebrating personality.

For the civil service to play its proper role in sustainable development, it must be re-oriented and structured (Political Bureau report, 1987). It was this conclusion by the Bureau that led to the famous Babangida 1988 civil service reforms. I shall now briefly examine some of these assumptions of the 1988 reforms within the context of accountability.

#### ENFORCEMENT OF PUBLIC ACCOUNTABILITY IN THE 1988 CIVIL SERVICE REFORM

Dlakwa (1992), examines six measures put in place in 1988 Civil Service Reforms for the enforcement of public accountability. These measures are as follows:

1. The minister combined the roles of the chief executive and the accounting officer of the ministry. It was hoped to harmonize authority with responsibility.
2. In order to nip fraud in the bud a kind of guerilla bureaucrats unit was created in every ministry. This was the Internal Audit Unit, whose primary responsibility was to put an injunction on all financial transactions that are of a dubious nature. The Audit Unit has also empowered to report to the Audit Alarm Committee for an

- appropriate disciplinary action any chief executive who overrules its injunctions.
3. The power of Internal Auditors has been strengthened to ensure that accounting officers go by the book, an inventory control device has been adopted to make their job more effective. The Chief Executive of every Ministry was expected to submit on a periodic basis financial reports to the Public Accounts Committee. In order to ensure their effectiveness, Decree 34 of 1990 established Public Accounts Implementation Tribunal (PUIT) as a regulatory board.
  4. To avoid arbitrary judgement and ensure objectivity in the preparation of annual progress reports by Ministries, the Decree Number 43 of 1988 mandate each agency to set up in its department of planning, research and statistics, whose main role was to set up targets and to ensure process of reaching such targets.
  5. The reform provides for a rigorous process for ridding the civil service of dead wood. A ceiling was imposed for public officers to be passed over during promotion exercises: Any officer passed over for the determined period for reasons other than lack of vacancy, or who has attained a certain age without meriting promotion, will be asked to leave the service.
  6. Authority to incur expenditure by public officers was reduced. For example, a Ministerial tenders board which used to issue very large contracts was limited to the ceiling of annual expenditure of any 5 million Naira. Any expenditure that exceeds this amount must be refereed to the Council of Ministers for approval, to ensure frugality. Departmental tenders Boards were similarly limited to expenditures of half a million Naira per year. Ministers and their deputies, were limited to expenditure within their ministries of 250,000 and 100,000 Naira per month respectively, Director, 50,000 Naira, Deputy-Director, 20,000 Naira, Assistant Director, 10,000 Naira, and Chief, 5,000 Naira. These officers were strongly warned that the ceiling imposed does not suggest that an officer must spend all his vote within the stipulated for the sake of it.
- (iv) Lack of commitment and sound vision for our leaders.
- (v) The crisis of nationhood that Nigeria has been plunged into the elite since Independence.
- (vi) As Max says all human activities revolves around economic factor, since our economy is still dependent, we shall continue to experience politics of failure where by the elite will perpetually be in power by buying votes from the masses because of poverty.
- (vii) Lack of commitment by political leaders and public servants.
- (viii) The whole exercise especially the 1988 reforms not only politicised the civil service but also entrenched in a more deeper and pervasive fashion the culture of patron client relationships, thereby exacerbating fraud and corruption. In his lucid analyses of the 1988 reforms, Diakwa correctly observed that "the prevalence of corruption on a massive scale remains the bane of the civil service in Nigeria. Unfortunately, instead of doing a cleaning exercise in the civil service before the adoption of the reform, the (1988) reform was hurriedly grafted into the old Social System.....The old Ministries served as the benchmark for the reform. This is reminiscent of an attempt to get rid of poisoned food by transferring it to a new container (Diakwa, 1992:308).

#### ENFORCEMENT OF PUBLIC ACCOUNTABILITY IN THE 1999 CONSTITUTION

We shall highlight briefly some of the provisions for promoting public accountability in the fourth republic. These are as follows:

1. Audit of Public Accounts: Section 85(4) and 85(5) of the constitution gives the Auditor – General the power to conduct periodic checks on the government agencies without being subjected to the directives or control of any other authority or persons in the exercise of his functions. The constitution requires the Auditor – General to submit his report to each House of the National Assembly within ninety days of receipt of the Accountant – General's financial statement. Such reports are required to be considered by the Public Accounts Committee of each house.
2. Power of the National Assembly to conduct investigation: Following section 88(2) of the constitution gives each House of the National Assembly power to investigate the affairs of any person, Ministry or any authority charge with the responsibility or duty for disbursement or administering moneys with the aim of exposing corruption, inefficiency or waste in the

#### AN APPRAISAL OF THE PAST EFFORTS IN ENSURING PUBLIC ACCOUNTABILITY

From the discussions so far we have seen that poverty, corruption, indiscipline and embezzlement of government funds are still on increase despite the above measures. This suggests to us that the constitutional and extra constitutional measures and moral appeals adopted to ensure accountability in public service have failed. Some of the reasons could be attributed to the following:

- (i) Misplaced values of worshipping money even being used to buy votes instead of celebrating personality.
- (ii) Public officials becoming masters and not public servants.
- (iii) Hopeless behavioral traits of the bureaucrats, shrouded in a complicated

- execution, disbursement or administration of funds appropriated by it.
3. Code of conduct Bureau and Declaration of Assets by political leaders: The existence of the Bureau has been provided under section 153 of the 1999 constitution as one of the 14 certain Federal Executives Bodies. Section 140(1) stated that the President cannot commence the performance of the functions of his office until he has declared his assets and liabilities as prescribed in the constitution. Other powers of the Bureau are as follows:
    - (1) To receive declaration of assets from public officials immediately after taking office and at the end of every four years or end of their terms of office.
    - (2) Examine the assets declaration and ensure that they comply with the requirements of the constitution.
    - (3) Retain custody of such assets declaration and make them available for inspection by any citizen of Nigeria on such terms and conditions as the National Assembly may prescribe.
    - (4) Receive complaints about non compliance with or breach of the constitution and where the Bureau deems it necessary to do so, refer such complaints to the code of conduct Tribunal.
  4. Recall of Legislators: Section 69 of the constitution allows a member of both Houses to be sacked by his constituency before the end of his tenure of office under two conditions: firstly, more than one half of the persons registered to vote in the member's constituency must present a petition to the Independent Electoral Commission (INEC), stating their reasons and loss of confidence in that member. Secondly, the petition must be approved by a simple majority of votes at a referendum conducted by INEC within 90 days of the receipt of the petition.
  5. The power of the Mass Media: Under Section 22 of the constitution, requires the press to uphold the responsibility and accountability of the government to the people. We shall see later what should be done to ensure their success otherwise just like in the past the prospects for their success in practice remain highly doubtful.
- fueled the scramble for appointments, especially to executive positions to have access to our national resources. The mad rush for the presidency and the unending clamour for its rotation derive directly from the rich pickings which lack of accountability confers on it.
2. It was lack of accountability that destroyed many public buildings in order to cover up some fraud or shady business. In the mid - 1970s, the Federal Ministry of Education went up in flames; in 1983 the Nigerian External Telecommunication tower was burnt. The Federal Capital Development Authority finance Department followed suit in 1985, while the Ministry of Defense was burnt down in 1991. In - between, so many finance and audit departments have been burnt down.
  3. It turned honest, hardworking, homely folk into creatures worshipping money. Almost everyone is today lying prostrate in prayer beyond the temple of materialism. Everyone practices the religion of money in or out of office. It is as if some divine curse had been invoked on the country as thieving tendencies take control of the conscience of public officers, and a get-rich-quick mania seize the imagination of the rest of our people. The leadership that is supposed to be the refuge that would think out solution introduced, perfected and christened the so-called Nigerian factor, linking the name of the country forever to corruption and instituting the culture of settlement.
  4. The culture of hypocrisy has also been perfected. It has become so bad that it is looking as if there are hardly any honest people left. Public morality and moral absolutes have been abandoned.
- Other problems of lack of accountability among others are:
5. It has led to Africa's political instability and gross abuses of power, bad roads and decaying infrastructure, inadequate medical services, poor schools and falling education standards.
  6. The conditions of service for all workers are deteriorating while the majority of the population is left to wallow in abject poverty, and a host of others.
- The critical question which arises, therefore, is: given the foregoing discussions on the historical origins and measures of accountability in the Nigerian Civil Service, what future does it hold as an Institution to ensure sustainable development in Nigeria? How can genuine accountability and transparency be instilled into the Civil Service? These are some of the issues the remaining sections of this paper will address.

### CONSEQUENCES OF LACK OF PROPER PUBLIC ACCOUNTABILITY

From the foregoing, it is clear that there has been a clear lack of accountability in the conduct of public affairs in this country. Lack of virtue in public officers has today become for this nation more than a punishment. Besides depriving the public of its resources and the benefits of accruable as a result of them, lack of accountability has unleashed a chain reaction of repercussions that have in turn created their own special problems. Buhari (1999), examines some of these repercussions of lack of accountability as follows:

1. It has created wide distortions in income distribution throughout the society. This has

### WHAT SHOULD BE DONE TO ENSURE PROPER PUBLIC ACCOUNTABILITY IN THE PUBLIC SERVICE

In order to address the problems of lack of accountability, we must first of all, mobilise, organise and empower the masses of our people. It is only by so doing that we can expect the public service to be accountable to the people under the democratic system. Section 85(5) of the 1999 constitution should be

mended to make it mandatory for the Auditor – General to hand over to the press copies of the audit reports sent to the National Assembly. This is important since Nigerians hate to have their names linked with financial mismanagement on the pages of Newspapers. If any misappropriation of public funds is given adequate publicity will act as a moral check on all public officials. In addition, there should be constitutional guarantee for the presence of the press when any contract is being considered by government tender's Board. This will make the members of the Board and political leaders to behave as expected since their activities are being monitored by the press. Other measures include the following:

1. One of the areas that has been a constant source of looting of public treasury is in the area of awarding contracts. Section 153 of the 1999 Constitution should be amended to include Federal Contract Bureau as one of the bodies provided for in the constitution. The Contract Bureau, when established, should articulate the views of Nigerians from various fields on the method for awarding government contracts. This will go a long way in addressing inflation of contracts to receive kickback. This should also be extended to local government contracts.
2. Ignorance and in the absence of legislative monitoring, control of public officers and ensuring accountability become impossible tasks for the public. It is well known that there is a lack of information about every thing official. And availability of information for the asking is the first requirement in trying to establish a basis for accountability. The public is entitled to know how choices were made on its behalf and be able to know what policies, activities and development projects are approved by the appropriate agency. In addition they must 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.
3. Many independent watchdog institutions such as the public complaint commission, code of conduct bureau, code of conduct tribunals etc, already exist in the country. Such institutions should be given more powers by incorporating the following:
  - (i) Independent Anti – corruption Commissions or Inspectors General can investigate allegations and bring cases to trial.
  - (ii) Public agencies can establish internal affairs units to root out corrupt contractors and propose ways to reorganize the agency to reduce corruption.
  - (iii) The public can be made to serve as an important check on the arbitrary abuse of power by government. To enable the public serve as independent watchdogs, government should be required by law to publish

budgets, revenue collection data, statutes and rules, and proceedings of legislative bodies.

- (iv) Financial data such as security funds and funds available to Chief Executives should be audited by an independent authority (World Bank, 1997).

4. The leadership attributes required if we are to emerge from this crisis, must be such as will confer moral authority on the leaders so that it becomes clear that he embodies the esteemed values of integrity, honesty and a readiness to undergo hardship and suffer deprivation on behalf of the public. The society has the duty to nurture these qualities in potential leaders. Improving the pay packets of public officers is one way of reducing temptation; but, in general, there is a need to create an environment that is generally accountability-friendly, so that it strengthens the positive characteristics required by people who will eventually lead it.

Finally we need to correct the misplaced value of worshipping money to start rejecting the people of dubious characters and start accepting and celebrating personality especially in the process of electing our representatives.

#### CONCLUDING REMARKS

This paper begun by examining poor manifestations of accountability and brief background of the Nigerian Civil Service and deduced that as an institution originally created and shaped by British colonial rule, it is bound to serve the interests of both the domestic political class on the one hand and metropolitan capital on the other, within the context of a neo – colonial state. In spite of the many reforms, symbolisms, purges, retrenchments and dismissals, particularly by the military juntas, the civil service has remained a cog in the wheel of development. It has been perceived as an inefficient, wasteful, insensitive and corrupt apparatus of the state. Accountability and transparency, though central in the reforms, guidelines, rules and regulations of the civil service have remained only value expectations on paper.

In effect, therefore, the Nigerian Civil Service which was historically created within the framework of the erstwhile colonial state has not fundamentally changed in terms of its structural organisation, values and orientation (Abubakar, 1996). Ideally, it is supposed to be the engine of socio – economic growth and development. However, in practice, it has become a tool of the political class – civil and military alike – for perpetuating primitive accumulation and underdevelopment.

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