

**EVALUATION OF DISCIPLINARY MEASURES IN NIGERIAN
CIVIL SERVICE: A CASE STUDY OF FEDERAL
MINISTRY OF FINANCE (1999-2004).**

BY

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CERTIFICATION

This thesis entitled "Evaluation of Disciplinary Measures in Nigerian Civil Service: A Case Study of Federal Ministry of Finance" by Wada Enejo Satisfies the regulations governing the award of master's degree in Public Administration of Ahmadu Bello University, and is approved for its contribution to knowledge and literary presentation.

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DECLARATION

I hereby declare that this thesis was undertaken by me under the supervision of Prof. I. Abdulsalami. It has not been presented to Ahmadu Bello University or any other institution for the award of any certificate.

The works of other scholars consulted and used have been appropriately acknowledged by way of End Notes and Bibliography.

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DEDICATION

This thesis is dedicated in memory of my late father Mr. Joshua Wada Okolo and my mother Mrs. Daina .O. Wada for their beacon of western education which has remained a source of inspiration throughout the course of this programme.

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ABSTRACT

This thesis is an evaluation of disciplinary measures and how they relate to morale and job performance in the Nigerian civil service in general and the Federal Ministry of Finance in particular from 1999-2004. The problem investigated by this research is: Given the general indiscipline in the civil service and Finance Ministry in particular, what are the disciplinary measures taken to check the general acts of indiscipline in the civil service? Against the backdrop of the above problem, the study was conducted with the objective of evaluating the nature of disciplinary measures in Nigerian civil service. Three hypotheses were tested; the first is on the various disciplinary measures and procedures in the civil service, the second is on the relationship between disciplinary measures and employee morale and performance while the third is on the effectiveness of the disciplinary measures. Data for this research were collected from both the primary and secondary sources. The Primary sources were interviews and questionnaire administered to 167 respondents. The secondary sources were textbooks, establishment circulars, civil service rules, websites, Journals, newspapers, brochures of the ministry and so on.

From the data analyzed, it was discovered that the ministry has not been effective in administering disciplinary measures and procedures as contained in the civil service rules. It was also discovered that supervisors derelict from administering disciplinary measures on erring officers of the civil service. This arises mostly from primordial considerations such as tribe, religion and the Like. Finally, it was discovered that the application of disciplinary measures in the Federal Ministry of Finance has been considered as having negative impact on morale and performance of civil

servants especially the junior staff and a good number of the intermediate staff.

Considering the foregoing, it was recommended that the interference into disciplinary procedures for whatever reasons whether tribal, religion, place of birth which culminates into favouritism and similar phenomena that makes offenders escape from being adequately disciplined or seek protection from adverse disciplinary measures should be stopped in the civil service. This is the only way to ensure that superior officers who are supposed to take disciplinary measures on offending officers do not derelict in doing so. It was recommended that punitive measures that are more corrective than punishing should be devised and used. It was also recommended that notice of offence should be made known to the offender before punishment amongst other recommendations.

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LIST OF ABBREVIATIONS

| | | |
|------|---|-----------------------------------|
| CSC | - | Civil Service Commission |
| CSR | - | Civil Service Rules |
| DPM | - | Director of Personnel Management |
| FCSC | - | Federal Civil Service Commission |
| FMF | - | Federal Ministry of Finance |
| JPMB | - | Junior Personnel Management Board |
| SPMB | - | Senior Personnel Management Board |

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND TO THE STUDY.

The Nigerian civil service is an important part of the executive arm of government, be it civilian or military. The civil service, for example, serves as a source of advice and policy counselling to government, serves as a reservoir of skilled and trained manpower for government in executing its policies and programmes, supervises the implementation of government projects and maintains public records on all government activities.

To ensure that civil servants give their best in the performance of these functions, their individual and collective morale becomes very important. This is because, morale being an emotional adjustment of the individual worker towards a particular organizational policy or action (such as on disciplinary measures, manpower development programmes, promotion etc) tend to affect not only the worker's performance but that of his co-worker as well.

Lewis Benton (1972) in an attempt to explain the concept of morale argues that there is no such thing as a single panacea which can eliminate dissatisfaction and unrest that can automatically lead to low morale in

workers. Rather, it is a matter of many – faceted approach to all aspects of employer – employee relationships on a planned sound basis.¹

Keith Davis, however, maintains that morale, though intangible can be measured. He explained that the absence of morale in an organization is usually manifested by poor attitudes such as:

Lack of respect for supervisory authority, excessive lateness and absenteeism, excessive proportion of low-quality work and low productivity in general, general lack of co-operation, derogatory comments about the company and its executives, inside the company itself and in the community, excessive turnover, a high proportion of grievances, and derogatory comments made during exit interviews².

Although the various Nigerian governments from 1945 to date have constituted various bodies like the Harragin Commission (1946), the Foot Commission (1948), the Mbanefo Commission (1959), the Morgan Commission (1963), the Adebo Commission (1971) and the Udoji Commission (1974) to primarily investigate the pay grading of workers, their conditions of service and related matters as a response to workers demand for improved working conditions which the Civil Service has consequently adopted over the years. Some of their recommendations were related to upward review of wages and salaries, fringe benefits such as motor vehicle loan and allowance, transport allowance, official housing

or financial compensation if government housing is not approved, subsidized medical service, provision of kilometer allowance for vehicles, annual vacation with allowance annual salary increment, maternity leave, gratuity and pension etc. as a means of raising and maintaining the morale of serving officers.³

In spite of the adoption of these positive measures, the performance of the average civil servant leaves much to be desired. For instance, indiscipline, inefficiency and other vices still pervade the civil service. The reasons for this is the quest of this study.

1.2 STATEMENT OF THE PROBLEM.

In a developing country like Nigeria where the civil service is faced with enormous responsibilities of assisting the government in implementing approved national policies and programmes aimed at promoting social and economic development as well as the stability of the nation, it is expected that civil servants would carry out their functions with the highest possible degree of diligence efficiency and discipline. Ironically, mismanagement of public funds, corruption, indiscipline and other vices pervade the civil service. Infact, critics like Dotun Phillips, A. Ujo, have argued that the civil service has become a cog in the wheel of national progress. The Udoji Commission Report of 1974 was in a sense a

thesis on the inefficiency of the civil service encompassing diagnosis of its causes and copious prescriptions of its cure. The introduction of management by objectives, programme planning and budgeting and project management into the public service were some of its major prescriptions⁴. perhaps it was in the bid to eliminate inefficiency and other vices to enhance performance of civil servants that the Murtala Muhammed Administration on July 29, 1975 embarked upon the mass retirement exercise, popularly called the "national purge" which eventually removed about ten thousands (10,000) employees from the civil service. Although the exercise and those of the subsequent years might not be connected with the economic situation in the country, some Nigerians contend that they were very necessary to avoid the collapse of the civil service which according to Ejiofor had deteriorated sufficiently to warrant such drastic measures.⁶ in the same vein, the present Administration has planned to retrench about eighty thousands (80,000) workers from the civil service in order to make the service virile and dynamic to meet the challenges of the twenty first (21st) century. (Punch Newspaper of 13th January, 2004 p.8).

In the Federal Ministry of Finance for instance, the situation is not any better or different. Infact, critics like Ademolekun and Adebayo have alleged that the existing low morale, inefficiency, mismanagement of funds

and all forms of vices that pervade the Civil Service is due to lack of discipline among the workers which has arisen in part as a result of lack of attention to discipline of workers by those entrusted with the authority to do so. Sometimes disciplinary measures are wrongly applied. This allegation appeared to have been acknowledged by the Director of Administration and Supplies in the ministry in a memorandum to the Permanent Secretary dated 21st September, 2003 (circular No. Fmf/Ad/0027/2003 p. 4). He lamented that most workers had been functioning as if they were not answerable to any body. He pointed out that there were no clear-cut guidelines on the limit of officers financial authority which to a large extent had led to fraudulent acts and misappropriation of funds. He indicated that subordinate officers were doing exactly what they wanted without caution. In effect, the ministry lacked effective leadership and control especially in the areas of specific schedule of responsibilities for both departments and individual officers.

According to the Director, the laid down rules and regulations on performance evaluation and grading of staff were always circumvented. Hence, most of the officers were ill-equipped and do not appreciate the full implication of their actions as well as the meaning of dedicated service⁷.

The acknowledgement of these general acts of misconduct probably led to the October, 2004 "purge" exercise in the ministry which involved

two hundreds and forty five (245) officers who were regarded as indisciplined, inefficient and fraudulent.⁸ Soon after the “purge”, however, there was a renewed emphasis on the application of disciplinary measures on erring officers. It is against this backdrop, that this study is set to evaluate the nature of disciplinary measures in the civil service as well as its relationship with morale and job performance of civil servants.

1.3 STATEMENT OF OBJECTIVE.

The fundamental objective of this study is to evaluate the nature of disciplinary measures in Nigerian public service with particular reference to Federal Ministry of Finance. Hence, the research attempts to achieve the following objectives.

- i. To find out, the nature of disciplinary measures in Nigerian civil service with particular focus on the Federal Ministry of Finance.
- ii. To determine the extent to which disciplinary measures have been used against erring officers in the Federal Ministry of Finance.
- iii. To make recommendations as to how disciplinary measures should be made effective to achieve desired result.

1.4 HYPOTHESES TESTED

Against the backdrop of the objectives of this study, the following hypotheses were tested:-

- i. That ineffective application of disciplinary measures as contained in the civil service rules is responsible for act of indiscipline in Federal Ministry of Finance.
- ii. That there is no relationship between disciplinary measures and employee morale and performance of work in the Federal Ministry of Finance.
- iii. That derelictions of superior officers to take disciplinary measures against erring officers is responsible for the age long problem of indiscipline in the Federal Ministry of Finance.

1.5 SIGNIFICANCE OF THE STUDY.

A study on disciplinary measures and workers view on how they relate to morale and performance of work in the civil service is very significant. The study is designed to make academic contributions to knowledge on the concept of disciplinary measures and its application. This study provides vital information on the subject matter-discipline and disciplinary measures thereby helping students of personnel administration

and practitioners charged with the task of administering disciplinary measures to set their procedures right. The research is motivated by the desire to make scholarly contribution to the search for more workable approach to the administration of disciplinary measures in the Nigerian Civil Service.

The study is also designed to add to the little empirical contribution that have been done on discipline and its measures. From the foregoing, scholars and practitioners of personnel administration as well as policy makers at the local, state and the Federal Level and even foreign agencies will find this research work interesting and useful.

The research is timely coming at a time in the history of our country when concerted efforts as symbolized in the EFCC, ICPC campaign are been made by government to get rid of indiscipline in our society. In view of these efforts of the government, it is expected they would show interest in a study like this especially one aimed at investigating the effectiveness of discipline in the civil service.

1.6 SCOPE AND LIMITATIONS OF THE STUDY.

This thesis centres on disciplinary measures and workers view on how they relate to morale and performance of work in the Federal Ministry of Finance since the inception of the present democratic dispensation from 1999 to 2004.

Limitations encountered during the course of this study are; some government documents have been tagged confidential and hence, the researcher found it difficult to access them. More so, the ministry was reluctant to release all the relevant statistical data needed for this work. In addition to the above, the reluctance of the civil servants in Federal Ministry of Finance to respond to interviews and questionnaires was also a major limitation. The implication of all these, is that the researcher had to make do with the little financial resources and data at his disposal.

1.7 RESEARCH METHODOLOGY

The survey method was used for this study to determine the views of workers on disciplinary measures and their relationship to morale and performance of work. This research method is favoured because it is not feasible to make direct contact with the entire 1,672 workers of the Ministry of Finance which constitute the research population. Thus, a representative sample was used for the purpose of drawing inferences and making appropriate generalizations in respect of the whole population of public servants in the Federal Ministry of Finance employment.

1.7.1 SOURCES OF DATA.

Data for this research were collected from both the primary and the secondary sources. The primary sources were interviews and questionnaires. The secondary sources were library books, Civil Service Rules Disciplinary Committee Reports, staff files, Journals, Newspapers, the brochure of the Federal Ministry of Finance, establishment circulars and so on.

1.7.2 POPULATION AND SAMPLE SIZE.

The staff strength of 1,672 officers of various professions which constitute the research population is distributed into seven (7) departments and five (5) units as shown in the table below.

TABLE 1.1 STAFF DISTRIBUTION INTO DEPARTMENTS AND UNITS/SAMPLING STRUCTURE

| S/NO. | SAMPLING UNITS | NO. OF STAFF | SELECTED SAMPLE TO THE NEAREST WHOLE NO. (10%) | Percentage Sampled (%) |
|-------|--|--------------|--|-----------------------------------|
| 1 | Administration and supplies | 324 | 32 | $\frac{32}{324} \times 100$ 19.16 |
| 2 | Finance and accounts | 271 | 27 | $\frac{27}{271} \times 100$ 16.17 |
| 3 | Planning, research and statistics | 107 | 11 | $\frac{11}{107} \times 100$ 6.59 |
| 4 | Home finance | 192 | 19 | $\frac{19}{192} \times 100$ 11.38 |
| 5 | Foreign exchange and trade relations | 209 | 21 | $\frac{21}{209} \times 100$ 12.57 |
| 6 | Multilateral institutions | 182 | 18 | $\frac{18}{182} \times 100$ 10.78 |
| 7 | African and bilateral economic relations | 198 | 20 | $\frac{20}{198} \times 100$ 11.98 |
| I | International audit unit | 46 | 5 | $\frac{5}{46} \times 100$ 2.99 |
| li | Legal unit | 25 | 2 | $\frac{2}{25} \times 100$ 1.19 |
| iii | Information unit | 33 | 3 | $\frac{3}{33} \times 100$ 1.79 |
| Iv | Oil and gas unit | 58 | 6 | $\frac{6}{58} \times 100$ 3.59 |
| V | Anti-corruption unit | 27 | 3 | $\frac{3}{27} \times 100$ 1.79 |
| | Total | 1,672 | 167 | 99.98% |

Source: Survey by the researcher/the brochure of the FMF, Fed. Rep. Nig., 1st edition, 2003 p.8.

In line with this distribution in table 1.1 above, samples were drawn randomly from each department and unit to the research population. The percentage sampled were also from each department. This is demonstrated thus;

Population sampled from each department x 100

Moreso, 10% of the entire research population was taken as a representative of the research population. Thus, a sample of 167 respondents were drawn and put in use for this study.

1.7.3 METHOD OF DATA ANALYSIS

The data collected were analysed using simple descriptive statistical techniques. Specifically, simple percentages and tables formed the basic analytical tools. Also, the responses collected from the interviews, questionnaire and information from secondary sources were discussed.

1.7.4 QUESTIONNAIRE ADMINISTRATION

The questionnaire method was used to obtain primary data from respondents while secondary data were obtained from office records. In the administration of questionnaire, twenty five (25) close ended questions were administered. The use of close ended questions restricts respondents to select from the list of alternative answers provided bearing in mind the research hypotheses. The open ended questions were not used because they will require the respondents to initiate answers themselves to describe a particular opinion which at the end might prove difficult to standardize for analysis. In each of the close ended

questions, a five-point opinion statement of varying intensity ranging from strongly in favour, strongly against were designed. For example;

1. Very often
2. Often
3. Don't know
4. Not often
5. Not very often.

However for convenience of analysis, the 5 –points were reduced to 3 points scale where 1 and 2 responses were group as in favour, 4 and 5 responses as against while 3 remain neutral.

1.8 OPERATIONAL DEFINITION OF TERMS.

In a given study, special meanings are given to certain terms or concepts. In order to understand the text accordingly, definition of terms is relevant. To this end, the following definitions will be useful in comprehending this text.

- i. The Nigerian public service: This means the service of the federation in any capacity in respect of the Nigerian government, it covers;
 - a. Clerk or other staff of the National Assembly.

- b. Members of staff of the Supreme Court, the Federal Court of Appeal, the Federal High Court, the High Court of the Federal Capital Territory or other courts established for the federation by the Nigerian Constitution and by the National Assembly.
- c. Members of staff of any commission or authority established for the federation by the constitution or by act of the National Assembly.
- d. Staff of any statutory corporation established by act of the National Assembly.
- e. Staff of any Educational institution established or financed principally by the government of the federation.
- f. Staff of any company or enterprise in which the government of the federation or its agency owns controlling shares or interests and.
- g. Members or officers of the armed forces of the federation or the Nigerian police force.¹⁰

2. Civil Servant: This is used synonymously with terms such as "employee" "Officers" and "workers". It refers to a member of the public service for the federation within the meaning of the constitution of the federation. "It

also means, a body of civilians working in government ministries and extra-ministerial departments.

3. Disciplinary measures: This refers to punishment against misconduct in the public service. It is meant to inhibit undesired behaviour and serves as deterrent to impending officers.

4. Morale: This refers to an employee attitude towards his work, the degree of satisfaction he obtains from it, and his personal adjustment towards specific policy action or decision in the public service. The absence of it is manifested by poor attitude, such as excessive lateness and absenteeism, low quality work, low productivity, lack of respect for supervisory authority etc.¹².

5. High performance: This refers to the ability to get great work done within a set of time frame. The presence of it is manifested by high standards such as foresight, consistently sound and well thought out decision or proposals, whole hearted application to tasks, determination to carry out tasks through to the end, acceptance of responsibilities, reliability under pressure and punctuality to work.

6. Discipline – Discipline is used to denote control gained by enforcing obedience or compliance especially by use of punishment. In sum, discipline implies controlled and orderly behaviour.

7. Indiscipline – This means absence or lack of order. Simplistically defined, it implies unruly, wild, undomesticated and uncontrolled behaviour. It is deviation from prescribed norms in the society.

END NOTES

Lewis R. Benton – Supervision and Management, New York, McGraw Hill, 1972 p.44.

Ibid p. 45.

Ladipo Adamolekun and Alex Gboyega, Leading Issues in the Nigerian Public Service the Axton press Ltd, 1979, pp. 171 – 185.

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Interpretation Act of 1964. Laws of the Federal Republic of Nigeria, Section 18 (1).

Lewis Benton, Op cit p.44.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

This chapter shall attempt a review of related literatures and theoretical framework for the study. Hence, this chapter is divided into two parts. Part one examined the concept of discipline, indiscipline and disciplinary measures as well as morale and performance. The second part X-rayed the theoretical framework for the study.

2.1 DISCUSSION OF CONCEPTS

2.1.1 THE CONCEPT OF DISCIPLINE

Many times, we hear people saying, "you are a disciplined child"¹ denoting that such a child adheres strictly to the rules of the game or doing the right thing. In other instances, we hear some people threatening that "I would discipline you if you continue with this act of misbehaviour"² depicting that he would punish him. We also hear lecturer's complimenting a class of student that "this class is a disciplined class"³ connoting that the class exhibits a high level of maturity, responsibility and intelligence. Besides this problems of semantic differentiation we could also see how discipline is perceived by some people as a corrective measure while for others as punitive or retributive justice. This can be compared to McGregor theory X that sees discipline as punitive while theory Y sees it as corrective

measure. In the same vein we can relate it to scientific management thinkers who would chose to use it as punitive while the modern management advocates would see it as corrective.

In exploring further the meaning of discipline in a wider sense by chambers dictionary, it is "the training of mode of life in accordance with rules, subjection to control, orders, severe training, punishment to subject. To discipline, means to train, to educate, to bring under control, to chastise"⁴ for W. little, discipline is "the order maintained and observed among persons under control or command"⁵. But for frank member, (1976), discipline is the application of authority to secure good conduct and the willing compliance with the lawful orders and command of that authority"⁶. Supporting this view A. L. Adu opines that;

"Disciplinary code is a major tool for creation of efficiency of operation in the civil service machinery and for the maintenance of a healthy spirit and morale which are necessary for the growth of an efficient approach to responsibilities by civil servants"⁷

The concept of discipline by the civil service rules is evoked only in situation when there is misconduct. Essentially when an act or deed or commission is carried out excluding omission. S. M. Ugu is of the view that misconduct or indiscipline can result from omission and not necessarily commission alone. He lamented that on the basis of such myopic

consideration, some serious cases of misconduct that are traceable to omission by top civil servants are ignored while Junior workers who carelessly or unskillfully handle their jobs are robed in.

To those who see discipline as punitive measure tend to see any frivolous or trivial act of indiscipline as reason for initiating disciplinary proceeding when mere counselling would be enough if the believers of corrective measure find themselves in the same situation.

However, the concept 'discipline' has two broad meanings, namely, discipline as a field of knowledge, and discipline as order. The latter is the focus of this thesis. Discipline as order has several sub-categorisations. These include the order by conduct and action which results from training, instruction and education, the order maintained and observed by persons under control or command, a system of rules of conduct. Discipline is also used to denote controlled gained by enforcing obedience or compliance especially by use of punishment. In sum, discipline implies controlled and orderly behaviour.

2.1.2 THE CONCEPT OF INDISCIPLINE

By contrast, indiscipline means absence or lack of order. Simplistically defined, it implies unruly, wild, undomesticated and

uncontrolled behaviour. But when defined moralistically, indiscipline encompasses more serious violations such as crimes. Therefore, indiscipline refers to deviation from prescribed norms whether such norms are mere folkways, matters of etiquette or serious crimes.

The prevalence of undisciplined behaviour in the Nigerian society came to the sharp focus of the population in 1984 when the then military administration of General Muhammadu Buhari and Tunde Idiagbon first launched the War Against Indiscipline (WAI). The aspects of undisciplined behaviour characteristics of society that have continued to increase in incidence and intensity, include disorderly actions such as habitual rush and scramble to secure services, disregard for queues, littering the streets and homes thereby degrading the environment, reckless driving, negative work ethic exemplified in truancy, malingering, lateness, and hostility towards clients especially by civil service employees. There is also a wild display of wealth (by some rich persons) which finds expression in the spraying of huge amounts of money during ceremonies. In many cases, this frivolity, vanity, waste, or irresponsible self-indulgence is viewed as a source of status and respect by the actors (money sprayers).

There are undisciplined behaviours of more serious types. These include such actions as bribery, tax evasion, drug trafficking, oil bunkering, embezzlement, vandalisation and destruction of public infrastructure, high

incidence of armed robbery, swindling, cheating, assassination, arson, a spoils syndrome in which public service is regarded as plunder, disregard for accountability etc.

2.1.3 CAUSES OF INDISCIPLINE

The causes of indiscipline according to empirical studies, includes; policy induced sources of indiscipline, natural resources endowments, cultural and socio-political factors.

(a) Policy – Induced Sources of Indiscipline.

Policy-induced sources of indiscipline arise when pervasive regulations exist and government officials have an excessive degree of discretion in applying them. Private parties may be willing to pay bribes to government officials in order to obtain pure rents that the regulations may generate. Tanzi (1994) argues, the problem becomes worse when regulations lack simplicity and transparency. The following are some of the government induced sources of indiscipline (corruption) that have been identified in the literature,

- (i) trade restrictions
- (ii) Government subsidies
- (iii) Multiple exchange rate practices and foreign exchange allocation

- (iv) Low wages in the civil service relative to private sector wages or per capita GDP.

b. Natural Resources Endowments

Endowments of natural resources, such as crude oil, provide a major source of economic rents since they can be sold at a price that far exceeds their cost of extraction. Sachs and Warner (1995) argues that resource-rich economies are more likely to be subject to extreme rent – seeking behaviour than resource – poor economies. In Nigeria, for example, oil wealth has been attributed to be one of the main causes of the pervasiveness of rent – seeking activities and corruption. For instance, the use of oil boom resources to finance large scale public expenditure programmes introduced ‘grand’ (political) corruption in Nigeria.

c. Cultural and/or socio-political sources

Sociological and or cultural factors such as customs, family pressures on government officials and ethnicity constitute potential sources of corruption. In Nigeria, although traditional values of gift-giving and tributes to leaders often lead to what Brownsberger (1983) describes as “polite corruption”. In spite of the prevalence of polite corruption, much of Nigerian corruption is underlined by ethics of dependency relations,

ethnic loyalties and attitudinal tendencies, such as greed or love of ostentations, either in the culture at large or among a clique.

It is also note worthy that poverty, political instability and other societal forces put pressure on public servants to be corrupt. This is especially so when officials know that their opportunities may vanish following a coup d'etat or a defeat at polls.

Other causes of indiscipline includes;

d. Inefficient Internal Control i.e inadequate supervision and control systems, lack of explicit standard of performance for employees and organisations, too few or too many (non-transparent) rules and procedures.

e. Insufficient external control:- This involves Lack of information made available to the public and freedom of the press, mechanisms for citizens participation and complaint, difficulty of proving cases in court and high social acceptance of indiscipline.

2.1.4 EFFECTS OF INDISCIPLINE

The effects of indiscipline in any society has been very devastating right from ages. It breeds social disorganization. Social disorganization refers to inadequacies or failures in a social system such that the collective

purposes and individual objectives of its members are less fully realized than they could be in an alternative orderly and workable system. It entails the break down of law and order or system, the disunion or disruption of constituents parts. It also breeds fluid political situation, erratic economic transactions, while moral values are truncated. An undisciplined society is a disorganized society where everything goes. It is characterized by unruly, wild, undomesticated and uncontrolled behaviour such as truancy, lateness, hostility, bribery, embezzlement, corruption, vandalisation, armed robbery, cheating, assassination among other destructive effects.

2.1.5 DISCIPLINARY MEASURES

Different authors have given different definitions of the concept of disciplinary measures or punishment depending on their focus.

Professor Jerome Hall in an attempt to give a precise definition of the concept describes disciplinary action as a painful measure which is inflicted upon an offender in order to coerce him into conforming with the rules and regulations of the organization. According to him, however, the extent or type of punishment that is meted out to an offender is in a way related to the offence committed which is aggravated or mitigated by reference to the personality of the offender and his motives⁹.

Albert Camus, in his own view of the concept, argues that offenders are not truly intimidated by the possibility of punishment. According to him, the severity of disciplinary measure has little or no deterrent effect on potential offenders.¹⁰

In the view of B. F. Skinner, human beings could be controlled and shaped while simultaneously feeling free. He further explains that the basic engineering approach is to reward desired behaviours and ignore undesirable actions, thus over a period of time, the reinforced behaviour would tend to be repeated, while the unrewarded actions would tend to disappear. He maintains that punishment of undesired behaviour should be avoided as it contributes to the feeling of restraints and to actions of rebellion. He argues that behaviour that has been conditioned through punishment not only tend to have a relatively short term effect but encourage innovative behaviour to thwart and frustrate the organisation¹¹.

Paul Satre in his philosophical view of the concept of disciplinary action maintains that punishment is the means by which the management class seeks to protect itself against the working class. He argues that:

“A man is a true subject of his own choosing, yet he is subjected to the artificiality of institutionalized standards and laws. As individuals becomes a member of the law abiding punishment approving group, he slips in –conspicuously into the anonymous institution and unknowingly

allows his absolute freedom to be converted into the slavery of the organization man he obeys, if he does not, he submits to punishment which itself is a form of social obedience. Both obedience to law and acceptance of punishment involve submission to alien force betraying mans absolute freedom¹²."

It is to be noted that punishment and reward are two weapons that are often used as instruments of effective discipline though they perform different functions. While punishment is aimed at stopping or correcting a practice that is perceived as bad. Reward on the other hand, is used to acknowledge success and effort.

Emile Durkheim on his part contended that punishment is an act of vengeance. According to him, minute gradation in punishment would not have been necessary if punishment is simply a means of deterring the potential offender. He argues that the offence punished most severely are not necessarily the ones which present the greatest problems of social deviance. He stressed that unpunished deviance tend to demoralize the conformist. Hence, he viewed punishment as a means of repairing the wounds made upon collective sentiments. Based upon the above premise, he therefore hypothesized that punishment is a means of sustaining the morale of the conformist¹³.

Pita N. O Ejiorfor, stated that in applying punishment, some principles must be adhered to if the overall interest of the organization and the individuals is to be protected. Some of the fundamental principles are:

- i. Principle of fore-warming, the employees must have knowledge of the rules before they can be held accountable¹⁴.
- ii. Principle of reasonable expectations; that rules and standard must be reasonable, and must fall within what Barnard calls the employee's "indifferent Zone". Barnard argues that "a subordinate will accept the superiors instructions if he understands the instructions, believes them to be consistent with his own interest and that of the organization, and is mentally and physically able to comply with them"¹⁵.
- iii. Principle of definite Policy of procedure; that a definite policy must be followed in disciplining subordinates because "Unless sound policies are adopted and orderly procedures followed, there is a danger that management will look at a case solely in terms of the needs of the employee as well as the organization."¹⁶
- iv. Principle of consistency: that organization rules should apply to all employees regardless of status"¹⁷. It follows that "Management must not punish one man for an offence and

ignore the same offence committed by another (often more favoured employee)".¹⁸

- v. Principle of privacy: that "congratulations and rewards should be given publicly and reprimand should be discussed privately."¹⁹
- vi. Principle of forgiveness: that "after the disciplinary action, the manager should attempt to assume a normal attitude towards the employee".²⁰
- vii. Principle of immediacy: that disciplinary measures should be applied by immediate supervisors and where this is not feasible, "the supervisor should at least be involved in the disciplinary process".²¹
- viii. Principle of fairness: that "the penalty included in a disciplinary action should be equitable in respect to the nature of the offence".²²
- ix. Principle of Exemplary conduct: that supervisor must set good examples for effective discipline.²³
- x. Principle of right of appeal: that the grievant must have a right of appeal to ensure that all rules and principle of good discipline is followed.²⁴
- xi. Principle of prevention: that "as far as possible, the environmental conditions pre-disclosing the subordinate to err

should be changed by either changing the environment or moving the employee.²⁵

The eleven principles of effective discipline described above are encompassed in the "red hot stove theory" of McGregor. According to this theory, for any punishment to be effective, it should be immediate, provide ample warning, consistent and impersonal.²⁶

Abel Ubeku and Flippo contends that "where an alleged act of indiscipline has not been successfully defended, a disciplinary action can be taken against the offender" ²⁷. To them, the disciplinary action ranges from: Drawing attention to shortcomings, formal warning, suspension from duties, compulsory leave and interdiction.

The purpose of drawing attention to shortcoming is to give the officer who has offended an opportunity to improve on his performance or conduct, or both. This is also true of the formal warning even though the latter is more serious than the former.

Where a prima-facie case of gross misconduct is established against an officer, such an officer may be suspended, interdicted, asked to proceed on compulsory leave, either with full salary or half salary, or even without salary depending on the nature and gravity of the gross misconduct. The most essential essence of suspension, interdiction is to ensure that the officer does not have access to his former office for fear of distortion or

disappearance of official records which might be relevant to the subject matter and other important issues.

In most cases, an officer on suspension is invited to appear before a disciplinary committee or investigation panel to answer charges. This is also true of an officer asked to proceed on compulsory leave. The outcome of investigation may necessitate taking court action or internal disciplinary actions ranging from formal warning, loss of salary, salary increases and some fringe benefits, demotion, termination of appointment, compulsory retirement, or even in extreme and more serious cases, dismissal from the service. The officer may be exonerated where there is no strong evidence against him and the alleged act of misconduct. In such a situation, he deserves unreserved apology from the management.

From the researcher's point of view, disciplinary measure is an act meant to inhibit undesired organizational behaviour and also serves as deterrent to impending offenders.

2.1.6 MORALE AND PERFORMANCE

Morale as defined by Herbert Chrudden and Author Sherman is an emotional adjustment of the individual worker in an organization which tends to affect not only his own performance, but that of his co-workers as well. Morale is simply an individual state of mind which in the event of any

given activity affects performance of a given task. Thus, high morale produces confidence, optimism, enthusiasm and the will to succeed, while low morale produces negative attitude towards job performance. For instance, if a worker manifests irritation and frustration, it tends to add to similar feelings for others on the job. Although there are many and varied definitions; Louis Benton in an attempt to give a precise definition of the concept argued that to some, morale is considered.

“As a buoyant spirit of whole hearted co-operation in a common effort often accompanied with zeal and self-sacrifices or a prevailing mood conducive to willing and dependable performance, based on faith in the company and its leadership.”²⁷

Others, according to him believes that morale includes “an individual employee satisfaction toward his job, the degree of satisfaction that he obtains from it and his personal adjustment”.²⁸ He argues that there is no such thing as a single panacea which could eliminate dissatisfaction and unrest that automatically create high morale. Rather, it is a matter of many faceted approach to all aspects of employer- employee relationship on a planned sound basis.

In his own view Alexander Leighton defined the morale concept as, “the capacity of a group of people to pull together persistently and

consistently in pursuit of a common purpose."²⁹ He argues that morale thus defined is dependent on:

*"The confidence that individual members of the group having the purpose of the group; the confidence that they have in the leadership; the confidence that they have in others; the organizational efficiency of the group-both formally and through the "grapevine" or over a cup of coffee; and the mental, emotional and physical health of the individual."*³⁰

Guion after considering several definitions defined morale as:

*"The extent to which an individual's needs are satisfied and the extent to which the individual perceives the satisfaction as stemming from his total job situation."*³¹

He added that; "Morale of a group depends on the interactions among individuals in the group with a common notion of a team spirit".³²

Meanwhile, the relationship between morale and performance has been extensively researched. Although it is commonly believed by the advocates of the concept of morale that high morale will always lead to high performance. Research conclusions are decidedly diverse on this issue. For example, unhappy workers are not always low producers while happy workers are not necessarily high producers. To illustrate this point further; "A summary of more than twenty (20) studies revealed that high morale was associated with high productivity in fifty four (54) percent of

the survey, while in thirty five (35) percent there was no relationship between the state of morale and productivity. Most confusing of all, in eleven (11) percent of the studies, high morale was equated with low productivity".³³

Therefore, a fairly valid conclusion would be that a high morale atmosphere is at least a more pleasant one to work.

2.2 THEORETICAL FRAMEWORK

Most theories on organization tends to concentrate more on attempting to get workers motivated through incentives such as rewards, compensation, fringe benefits etc. with little attention paid to sanctions especially disciplinary measures and their consequences in an organization.

For the purpose of this study, the contributions of Douglas McGregor, Red-Hot-Stove model on discipline and punishment would serve as a theoretical framework.

Douglas McGregor propounded one of the early theories of motivation simply called Theory X and Theory Y. He contends that behind every management decision or action are assumptions about human behaviour and nature. Thus, after observing the actual practices of many traditional managers, he proposed that they were operating on a set of assumptions, which he labeled "Theory X and Theory Y". In these theories

(x and y), he attempted to harmonize the scientific management approach with the Human Relations and Behavioural approaches to the understanding of management. In other words, McGregor contrasted two sets of propositions (theories X & Y), which represent the old authoritarian form of managing human resources in an organization and the modern democratic method that has high regards for the human element. He was perturbed in the way and manner in which management failed woefully to integrate the valence of workers with those of the organization, especially when they adhere to scientific management approach. He believes that management must have a rethink and redirect their energies towards issues that concern the employees.

Theory X assumes that people are naturally lazy and will avoid work and responsibility, if possible. This theory also holds the assumption that employees are mostly concerned about their security above everything else. With these assumptions in mind, Theory X states that in order for managers to motivate their employees, they must use coercion and punishment to ensure that they achieve the goals of the organization.³⁴

The argument is that the dislike of work is so strong that even the promise of reward is generally not enough to overcome it, except the threat of punishment only. Thus, the average human being would prefer to be coerced, controlled, directed and threatened with punishment to get

him to work towards the achievement of the objectives of the organization.³⁵

Whereas Maslow's hierarchy of needs is concerned with fulfilling the needs of the employees, Theory X concerns itself with using the threat of removing the factors that fulfill those needs. For example, instead of using salary increases and job safety to motivate employees, Theory X would use the threat of job loss and salary cuts to motivate the employees.

The problem with using Theory X is that over a period of time, managers will find themselves not being able to effectively motivate employees. Using coercion and punishment as suggested by Theory X will only incite fear in the employees who will put in the efforts to work under the watchful eyes of the superior officer who cannot be present at all times; hence fear is a bad motivator because, in his absence, employees will not be motivated and will not strive for the goals of the organization.³⁶

On the other hand, in disagreement with his earlier assumptions or theory X McGregor feels that modern management is grossly underestimating the interest(s) and capacities of its workers. Thus on the basis of research findings he propounded an opposing theory, Theory Y, as being a more realistic and optimistic assessment of human nature. Theory Y, assumes that work like play and rest are natural for human beings.

Hence, the average human being does not inherently dislike work but derives pleasure and a feeling of self-fulfillment through the performance of his work. Thus, external control and the threat of punishment are not necessarily the only means of bringing about efforts towards the attainment of organizational objectives but also social esteem and self-actualization needs, which also serve as driving force that motivate employees.³⁷

In this respect, managers who hold the assumptions of Theory Y have a wide range of alternatives they can utilize to motivate their employees. For example, praise and recognition by a superior officer and their colleagues can be wonderful motivators for the employees especially those who are already at the highest level of pay for their position. He also opines that the commitment to organizational objectives is a function of the rewards associated with achievement (of goals) adding that the average human being learns, under proper conditions, not only to accept but to seek responsibilities because the avoidance of responsibilities, lack of ambition and emphasis on security, etc which are generally consequences of negative experiences and not inherent human characteristics.³⁸

Therefore, Theory Y implies that if the average human being is being lazy, indifferent, intransigent, uncreative and uncooperative and

lacks ambition, the cause lies in the management style of the organization and not necessarily in the individual worker.³⁹

2.2.1 THE RED-HOT-STOVE MODEL

The Red-Hot-Stove model is a devise for rational discipline credited to Douglas McGregor. Heinman and Hilgart (1977) describe the Red-Hot-Stove rule as thus:

The rule draws a comparison between touching a hot stove and experiencing discipline. When one touches a hot stove, the reaction is immediate, consistent, impersonal and without warning. The burn is immediate and with question of cause and effect. There was warning since everyone knows what happens if one touches a stove when it is hot. The result is consistent; every time a person touches a hot stove, he gets burnt. One gets burnt because of what he/she has done touching a hot stove, not because of who he is. The comparison between a hot stove and discipline is apparent. Discipline should be directed against the act and not against the person. Following these four basic rules will help the superiors reduce the resentment inherent in the disciplinary actions.⁴⁰

However, the question is, do supervisors in the public service practice the red-hot-stove model in administering discipline? Do disciplined public servants harbour resentment afterwards as a result of feeling that the actions of supervisors were not justified?

Let us examine the basic elements of the red-hot-stove as practiced in the public service.

IMMEDIACY

According to heimann and hilgert, 'immediacy means that as soon as an offence is noticed, a supervisor proceeds to initiate disciplinary action as speedily as possible while avoiding haste which might lead to unwarranted actions. The public Service Rules recognize the need for immediacy as prescribed by rule 04104 9a, which provides that, "It shall be the duty of every officer to report any case of misconduct that comes to his notice to an officer superior to the officer involved".

It is the responsibility of the superior officer to discipline his subordinate if it is within his powers to do so otherwise, he should report the matter to the appropriate person or agency that has the authority. In the public service in general and the Federal Ministry of Finance in particular, the practice rarely benefits from the element of immediacy. Most of the heads of department/sections and other employees interviewed opined that they were reluctant to administer disciplinary measures or report misconduct because they did not want to be instrumental to people losing their jobs given the difficult economic hardships.

ADVANCE WARNING

This element, according to Haimann and Hilgert, is required in a disciplinary framework in 'order to maintain discipline and to have employees accept disciplinary action as fair... It is essential that employees know in advance what is expected of them and what the rules and regulation are. Hackett, in an attempt to further clarify the point above, argues that, "it is not enough to specify what the rules are" as contained in the civil service Rules and other extant rules and regulations, "you must also make sure that employees and managers are aware of them, understand them, and are aware of the consequences of any breach of them"⁴¹. Most of the staff interviewed opines that the advance warning documents were hardly accessible to all employees because they were restricted to key officers only. Besides induction and seminar programmes for newly recruited employees on how to conduct themselves while in the civil service, workshops are rarely conducted. Hence, most of the staff claimed ignorance of the provisions of the civil service rules and regulations.

Thus, given the circumstances, only a few civil servants can claim to possess the privilege of advance warning.

CONSISTENCY

Haimann and Hilgert argues that, "consistency of discipline means that each time an infraction occurs, appropriate disciplinary action is taken while inconsistency... lowers the morale of employees and diminishes their respect for the supervisors."⁴² For example, two staff of the ministry from the same department were severally accused of mismanagement of funds. One of them was made to appear before a disciplinary committee and was eventually reduced in rank and denied promotion for a minimum of three years while the other was merely given an unofficial and verbal warning to desist from such acts.

IMPERSONALITY

Discipline cannot be easily imposed without causing the person being disciplined to feel resentful and aggressive. However, the resentment can be minimized if it is imposed as impersonally as possible because discipline has the least negative effect if the disciplined individual feels that it is only his behaviour that is being criticized and not his person.

However, available records in the ministry indicates that where disciplinary measures were enforced, the supervisors rarely distinguished between the individual and his offence. Hence, most disciplined civil servants attribute their predicaments to differences between them and

their supervisors instead of blaming it on their flouting the civil service rules and regulations.

However, despite the fact that McGregor was universally applauded for propounding Theory Y, which was a deviation from scientific management thinkers that likened men in the work place to machines. His Red-Hot-Stove rule on discipline has been criticized for being too mechanistic and seeing man as a potential threat to the success and survival of the organization. He paints the picture of man as portrayed in his theory X which emphasizes strict adherence to rules and punishment in the event of any breach.

In real life, organizational rules and regulations, especially in the civil service, are hardly communicated to the workers in writing in addition to the oral communication. Therefore, most workers break the rules out of ignorance. Hence, managers and supervisors lack the locus standi to punish any breach.

Also, it is agreeable that for discipline to be effective it must be consistent. It then follows that all acts of indiscipline should be commensurately punished irrespective of who may be involved. However, experience has shown that there were instances when superiors queried a subordinate employee who eventually exculpated himself in his response. Even though the essence of a query is to accord the subordinate to prefer

explanations for his action(s), such superior officers should be queried for doing a bad job.

Discipline, according to the rule, should be impersonal. By official standard, a manager cannot apologize or be enthusiastic in enforcing discipline because managing an organization, which involves the imposition of discipline and disciplinary measure on erring employees, is by no means a simple task because just as individuals are different, so are situations. However, if a manager personalizes discipline and disciplinary enforcement, the tendency is that the feeling of animosity will be created among the staff. The manager must therefore maintain a balance between the misconduct and the personality of the employee. The manager should be tough enough to fight but not tough to kick a man when he is down for the simple reason of personal sentiment or selfish motives.

While appreciating the efforts of McGregor in propounding the Red-Hot-Stove rule on discipline, it is to be noted that modern management practice requires that a worker be helped to perform his job better.

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CHAPTER THREE

HISTORY AND ORGANIZATION OF FEDERAL MINISTRY OF FINANCE.

3.1 EVOLUTION OF THE MINISTRY

The evolution of the Federal Ministry of Finance was directly related to the evolution of Nigeria and its fiscal or financial system. Prior to the British government amalgamation of the protectorate of northern Nigeria with the colony and protectorate of southern Nigeria, grants were provided for the administration of the colony and protectorates by the colonial masters. This however continued till 1918.

With Clifford constitution of 1922, the protectorates were given powers of executive and legislative to advise, especially on financial proposals, though this was limited to the south. Each of the administrations (north and south) had separate body of laws and finance departments and widely different fiscal systems as well as systems of accounting. This was under the control of the central government audit control.

In 1926, the financial system of the country was unified with the estimates of revenue and expenditure of the two protectorates and a colony done together. The multiplicity of secretariats and reduplication of departmental heads however necessitated a quest for centralization of government fiscal decisions. Hence, many financial commissions were set

up in the country. Thus, we had the Sidney Phillipson Commission in 1946, Hicks Phillipson Commission of 1951 and chick Fiscal Commission of 1953. These Commissions were all concerned with a more reliable and functional control of finances of the country

The federal constitution of 1954 provided for a federal system of government with a federal fiscal arrangement. It assigned the federal government with specific exclusive and legislative powers including the area of revenues and finances. Consequently, the Federal Ministry of Finance was established in 1957 by the then governor- general of the federation of Nigeria, Sir James Robertson. In June 1958, the finance (control and management act) ordinance was promulgated to give legal backing to it. The ordinance, which came into operation on the 31st day of July 1958, vested the ministry the responsibility for the control and management of public finances of the federation.

3.2 FUNCTIONS OF THE MINISTRY

The ministry at inception had responsibilities for (FMF: Annual Report 1963 p.12)

- i. Foreign exchange control and management.
- ii. Insurance of government property
- iii. Trustee securities
- iv. Revenue allocation arrangements

- v. Relations with international financial institutions.
- vi. Productivity, prices and income board.
- vii. Co-ordination and presentation of application for external financial/technical assistance.
- viii. Development of national economic policies
- ix. Economic intelligence
- x. Monitoring of government revenue, inflows and outflows from oil and non-oil sources.
- xi. Preparation and publication of annual budget estimates
- xii. Monitoring of budgetary releases.
- xiii. Initiating additional sources of revenue.
- xiv. Import duty monitoring committee
- xv. Control of expenditure on reserved votes.
- xvi. Monitoring of tariff concessions
- xvii. Analysis and reconciliation of revenue receipt
- xviii. Tariff review board.
- xix. Processing of request for emergency provision
- xx. Analysis and review of ministerial policies and programmes to ensure consistency with national economic objectives.
- xxi. Release and transfer of funds through warrant, authority to incurred expenditure (AIE) e.t.c

- xxii. Quarterly and biannual appraisal of budget performance and economic growth and development.
- xxiii. Ensuring performance and achievements of targets through physical monitoring and fiscal controls.
- xxiv. Analysis and quantifications of revenue granted on import duty concessions.
- xxv. Analysis of economic implications and reconciliation of government receipts.
- xxvi. Co-ordination between ministries in economic development and financial matters.

The Ministry's responsibilities were further amended vide Gazette No. 15 vol. 76 of 3rd march 1989.the Gazette made the ministry responsible for the following:

1. Federal treasury and federal account.
2. financial incentives: approved status
3. Government investments in bank.
4. Insurance
5. Insurance of government property
6. Ministry of Finance incorporated
7. Public Debt
8. Revenue allocation arrangement.
9. Royalties, company income tax, petroleum income tax, stamp duties on companies, capital gain tax and personal income tax. Others includes that of the armed forces personnel, external

affairs officers, non- resident persons and residents of the federal capital territory.

10. Relations with the following bodies: Federal Savings Bank, National Insurance Corporation of Nigerian, Nigeria Re-Insurance Corporation, Security Printing and Minting Co. Ltd, and Securities and Exchange Commission.
11. Management of the productivity prices and income board.
12. Relations with the following external bodies: Commonwealth Economic Committee, EEC/ACP, Economic and Social Commission of O. A. U. (now Au), ECOWAS, United Nations Development Programme, United Nations Economic Commission for Africa.
13. Co-ordination and presentation of applications for external Technical Assistance.
14. With respect to joint commission: -
 - i. Development of staff competence in the execution of projects established under either bilateral or multilateral agreement.
 - ii. Recruitment of experts and consultants for the execution of joint projects.
 - iii. Programming of technical matters under the competences of specialist ministries and agencies of government.
 - iv. Strengthening of inter-African economic co-operation.
 - v. Co-ordination, administration and monitoring of technical assistance obtained from autonomous donor agencies like ford foundation, Canadian universities services overseas etc.

- vi. External economic and financial relations.
- vii. The serving of the following organizations, commonwealth economic Committee, Economic Community of West African States (ECOWAS), OAU (now AU), United Nations Economic Commission for African (ECA), United Nations Development Programme (UNDP) and European Economic Community/Atlantic, Caribbean and pacific.

The responsibilities of the Ministry has undergone various changes over the years. The Central Bank of Nigeria which was formerly under the direct control of the Ministry at its inception is now autonomous.

The insurance department, department of customs and excise, external finance department of the ministry had transformed to national insurance commission (NAICOM), Nigeria custom service and debt management office are now autonomous.

Currently, the major functions of the Ministry are as follows: (FMF Brochure 1st edition July 2003 p. 21)

- i. Preparing annual estimates of revenue and expenditure for the federal government.
- ii. Formulating policies on fiscal and monetary matters.

- iii. Formulating policies to curb financial, inflationary and deflationary trends in the economy.
- iv. Publishing quarterly and annual reports of the economy.
- v. Mobilizing domestic and external financial resources for development purposes.
- vi. Maintaining adequate foreign exchange reserves aimed at ensuring a healthy balance of payment position.
- vii. Maintaining the internal and external value and stability of the Nigerian currency.
- viii. Monitoring government revenue from oil and non- oil sources.
- ix. Supervising the insurance industry.
- x. Managing revenue allocation through federation account allocation committee and
- xi. Relating with relevant international organizations and financial institutions such as Briton wood institutions-, world Bank, UNIDO, IMF as well as West African Financial and Economic Commission, African Development Bank (ADB), Economic Commission for Africa and other multi-lateral agencies.

However, the issue of discipline and disciplinary measures in the Federal Ministry of Finance is central to the nations growth. Public accountability and transparency in the management of the nations resources can only be ensured through effective administration of discipline and disciplinary measures. Budget which is the main instrument of government policy can only be implemented effectively on the basis of discipline.

The development objective of the Ministry of Finance is to assist the federal government of Nigeria in maximizing the country potential for rapid, sustainable and equitable development through strengthening its capacity for efficient and effective management of public resources at the federal level, paying particular attention to the role of the federal government in sustaining economic growth. Hence, it has responsibilities for the following:

- Public expenditure management (PEM)
- Macroeconomic framework and fiscal targets
- Medium term expenditure framework (MTEF)
- Performance-based budgeting
- Public expenditure review (PER)
- Performance management
- Financial management and accounting

- Treasury management
- Audit (internal/external)
- Capacity building

1. **PUBLIC EXPENDITURE MANAGEMENT (PEM)**

The federal budget should be a financial mirror of society's economic and social choices. To perform the roles assigned to it by its people, the federal government needs, among other things, to:

- i. collect sufficient resources from the economy in an appropriate manner; and
- ii. allocate and use those resources responsively, efficiently, and effectively.

Public Expenditure Management (PEM) pertains only to (ii) above, and is thus only one of the two key instruments of fiscal policy. As a central instrument of policy, public expenditure management (PEM) must pursue all three overall economic policy goals. Financial stability calls for fiscal discipline; economic growth and equity are pursued partly through the allocation of public money to the various sectors; and, most obviously, all three goals require the efficient and effective use of resources in practice. Hence, the three goals of overall policy translate

into three key objectives of good public expenditure management.

These are:

- i. Fiscal discipline (expenditure control)
- ii. Allocation of resources consistent with policy priorities (strategic allocation); and
- iii. Good operational management. In turn, good operational management calls for economy (acquiring quality inputs at the lowest cost), efficiency (minimizing cost per unit of output), and effectiveness (achieving the outcome for which the input is intended).

1. Federal Organic Budget Law.

The new OBL reforms the Law No. 14 of 1973 on the rules of State Budget Preparation and Final Accounts and was implemented as of 1st January 2005. The main aim of the new law is to significantly improve the public expenditure management framework making it results- and – performance oriented. It is a quest for a vision of Federal civil service and guided by resolve to preserve, improve and make public service more efficient.

2. MACROECONOMIC FRAMEWORK AND FISCAL TARGETS

The capacity to translate policy priorities into the federal budget, and then to ensure conformity of actual expenditures with the federal

budget, depends in large part on the soundness of macroeconomic projections and revenue forecasts. Overestimating revenue leads to poor federal budget formulation and therefore poor budget execution.

The preparation of a macroeconomic framework is to become an essential element in the federal budget preparation process. Preparing a macroeconomic framework is always an iterative exercise. A set of initial objectives must be defined to establish a preliminary baseline scenario, but the final framework requires a progressive reconciliation and convergence of all objectives and targets. Macroeconomic projections are not simple forecasts of trends of macroeconomic variables. Projections are based on a definition of targets and instruments in areas such as monetary policy, fiscal policy, exchange rate and trade policy, regulation and promotion of private-sector activities, and reform of autonomous agencies. Projections should cover current year and a forward period of two to four years.

The establishment of explicit fiscal targets gives a framework for federal budget formulation, allows the federal government to state clearly its fiscal policy and the Cabinet and the public to monitor the implementation of federal government policy. Fiscal targets and indicators should cover three areas: Current fiscal position (e.g. fiscal deficit), fiscal sustainability (e.g. tax or expenditure-to-GDP ratios), and vulnerability (e.g. analysis of the composition of the foreign debt, if any).

The preparation of a macroeconomic framework should become a permanent activity. It needs to be prepared at the start of each federal budget cycle to give adequate guidelines to the federal ministries and autonomous agencies. As noted, it must then be updated throughout the further stages of federal budget preparation, also to take into account intervening changes in the economic environment. During federal budget execution, too, macroeconomic projections require frequent updating to assess the impact of exogenous changes or of a possible slippage in federal budget execution. In addition to the baseline framework, it is important to formulate variants under different assumptions, e.g. changes in oil prices. The risks related to unexpected changes in macroeconomic parameters must be assessed and policy responses identified in advance.

3. MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)

A Medium term expenditure framework (MTEF) can also be defined as a whole-of-government strategic policy and expenditure framework within which ministers and line ministries are provided with greater responsibility for resource allocation decisions and resource use. The key to a successful MTEF is that institutional mechanisms assist and require relevant decision-makers to balance what is affordable mechanisms assist and require relevant decision-makers to balance what is affordable in aggregate

against the policy priorities of the country. The MTEF consists of a top-down resource envelope, a bottom-up estimation of the current and medium term costs of existing policy and, ultimately, the matching of these costs with available resources. Thus, we have the following three key variables to medium term expenditure framework.

- **Medium Term Fiscal Framework (MTFF):** A MTFF is the first, necessary step towards an MTEF. It typically contains a statement of fiscal policy objectives and a set of integrated medium-term macroeconomic and fiscal targets and projections.
- **Medium Term Budget Framework (MTBF):** MTBF builds on this first step by developing medium term budget estimates for individual spending agencies. The objective of a MTBF is to allocate resources to the nation's strategic priorities and ensure that these allocation are consistent with overall fiscal objectives. This gives some degree of budget predictability to spending agencies, while ensuring overall fiscal discipline. In fact, a MTBF is the most basic type of MTEF.
- **Medium Term Expenditure Framework (MTEF):** A MTEF develops the approach further by adding elements of activity and output based budgeting to the MTBF. These methods seek to improve the value for money of public spending, in addition to reinforcing fiscal discipline and strategic prioritization.

4- PERFORMANCE BASED BUDGETING

It is fundamental not to confuse “performance orientation” in the budget system, which can be fostered in a number of appropriate ways, with the specific system known as “Performance-based Budgeting.” IN performance-based budgeting, the budget shows the purposes of the expenditure, the cost of programs and sub-programs and measurements and results under each program and sub-program.

Performance-based budgeting includes two main features:

- Federal Government activities are now divided into programs, sub-programs, activities and cost elements. A program is a set of activities that meet the same overall goal. A sub-program is a set of activities that meet the same specific objective. An activity is a sub-division of a program or sub-program into homogenous categories. Cost elements are the inputs, and costs are measured on an accrual basis. A criterion use to delimit the activity category is the level at which efficiency indicators can be elaborated and costs measures. The operational aims of each program, sub-programs and activities are identified for each year.
- Efficiency/effectiveness indicators and costs are established, measured and reported.

There is no systematic relationship between the structure of programs and sub-programs of activities and the organizational structure of the Federal Government.

5- PUBLIC EXPENDITURE REVIEW (PER)

The Federal Ministry of Finance has recognized the usefulness of periodically taking a critical look at structural expenditure issues as well as at the public expenditure management process as a means to improving the use of public resources. PERs are today customized and flexible products designed to match the country's needs, the resource availability and the priorities. Each review has three elements of analysis: 1) Resources framework: Analysis of the macroeconomic situation and the resulting resources expected to be available for allocation; 2) Budgetary process: analysis of the budget preparation process, expenditure management and control, accounting & auditing systems, and measures to enhance transparency; and 3) Expenditure patterns: budget allocations on a functional and economic basis; inter-sectoral and intra-sectoral priorities in allocation; corresponding with allocations and policy objectives; impact of expenditures on poverty alleviation and growth; and efficiency expenditures in term of outcomes and input use.

PER Methodology:

- **Defining and Implementing a Strategy for Public Expenditure**

Analysis: Given the multiple purposes of public expenditure work, the variety of instruments, and the tensions created by the numerous clients and stakeholders, it is essential that the work be guided by coherent strategy. Defining a strategy for public expenditure analysis begins with a series of questions aimed at assessing the state of public expenditures in the country.

- **Evaluating the Federal Budget:** Even if we could determine the optimal allocation of spending across sectors, the existing budgetary institutions may not permit its realization. Even if these expenditures were actually budgeted, they may not lead to desired outputs and outcomes because of institutional weaknesses. Conversely, when attempting to improve institutions, we still need to evaluate public-expenditure allocations to measure progress. Therefore, this approach combines the analysis of expenditure allocations with that of budgetary institutions.

- **Strengthening the Budgetary Process:** Budget management can be defined as consisting of two parts: I) The executive functions of budget formulation and execution; and ii) The external functions of authorizing, monitoring, auditing, assessing, and lobbying for change.

6- PERFORMANCE MANAGEMENT

The challenge of Performance Management is to motivate civil servants so that they give the best of themselves to implement the strategy of the Federal Ministry or autonomous agency they belong to. To this end, the first leverage is to provide to each staff a precise definition of his/her responsibilities that he/she must handle and the expected objectives of his/her position. More exactly, the objectives should not be considered as an arbitrary assignation imposed by the hierarchy, but rather explained, discussed, eventually negotiated, and at least accepted by all concerned staff. They have to be quantified and measurable in order to verify without major difficulty, a posteriori, if they have been reached.

The evaluation of achieved results in comparison to announced objectives is a sensitive subject. The objectives will never be evidently credible if no sanction is ever decided when they are not reached. On the other hands, if sanctions are systematically decided in case of failure, independently of the circumstances that are at the origin of this failure, there will be a strong dissuasion in taking risks and a pressure to put objectives on more ambitious levels. The search for the golden mean between these two stumbling blocks is not that easy, but it takes on

crucial importance so that the device can really become a rallying cause and not disheartening.

The other sensitive point is the nature of the objectives to adopt. The results of public actions cannot generally be numbered, unlike those of enterprises in sales' volumes, in margin rates or in benefit amounts. They are often qualitative, and influenced by multiple variables unknown of the action (input) of the federal administration. It ensues from this a doctrinal debate and numerous significant hesitations on this matter, in particular between the upholders for measuring the activity (output) and those for measuring the impact (outcome).

Technical Notes

- Budget Performance Information and Measurement.

7- FINANCIAL MANAGEMENT AND ACCOUNTING

A modern comprehensive and integrated financial management information system (FMIS) is a system that is: i) Capable of meeting immediate financial accounting and management needs;

ii) Capable of being enhanced to accommodate future developments in financial management; and iii) Capable of taking full advantage of

sophisticated communications infrastructures and internet and intranet interoperability.

Such a system is comprised of the following accounting modules:

- Budget preparation
- Budget execution and management
- Commitment Accounting
- Accounts Payable and Procurement Management
- Accounts Receivable
- Human Resource Management.
- Payroll processing and management
- Cash management
- General Ledger
- Assets management
- Inventory Management.

7a. 2006 Chart of Accounts

A new and more comprehensive Chart of Accounts is being introduced for the fiscal year 2006 and the major components of this Chart of Accounts are outlined below.

A Funding Classification provides a means to track the source of funding for expenditures. This code is particularly important in the ministry as the Government reports Expenditures are assigned against the appropriate funding code, independent from the organizational or program structure.

An Organizational Classification provides the basis for establishing the responsibilities for the day-to-day administration of government business. The structure of the organizational hierarchy is reflected in the series of codes for ministries and departments reporting under these ministries.

A Sector and sub-sector Classification provides a strategic overview of the allocation of budget resources between different sectors of the economy.

A Program and sub-program classification provides the basis for recording transactions associated with a specific program or sub-program that is operating under an organizational unit.

An economic classification provides the basis for recording specific activity by the kind of transactions by which the Government performs its functions, and the impact in the distribution of income.

The precise definition of items and sub-items and economic groupings within the economic classification structure are of vital importance to the costing and analysis of budget preparations, particularly under a program classification, where cost of service being provided is an important performance measure. The item classification is, for the most part, consistent with definitions in the analytical framework of the Government Financial Statistics Manual.

A Functional Classification of expenses is to provide a strategic overview of the allocation of budget resources between different sectors of the economy. The system is based on the United Nations Classification of Functions of Government (**COFOG**), which is a detailed classification of the functions, or socioeconomic objectives, that general government units aim to achieve through various kinds of outlays.

7b. Accounting

In accrual accounting, revenue is counted when the sale occurs and expenditure is counted when the goods or services are received. In cash accounting revenue is counted when the cash is actually received and expenditure is counted when actually paid. In addition, accrual accounting entails recording non-cash transactions such as depreciation provisions,

bad debts, etc. Non-cash transactions have a monetary value and contribute to the Federal Government's finance position.

The key elements involved in accrual accounting are:

Expenditure

When expenditure is recorded on an accrual basis unpaid expenses are recorded as sundry creditors and brought forward to the balance sheet.

Revenue

When revenue is recorded on an accrual basis income not received is recorded as Sundry debtors on the balance sheet with provisions for bad debts.

Assets and Liabilities

Simple rules of cost and longevity determine whether an asset is written off as expenditure in the year of purchase or capitalized and recorded in a fixed assets ledger. Depreciation is usually either by straight line or reducing balance over the life of the asset.

Assets and liabilities are brought forward to the balance sheet and depreciation is netted off.

8- TREASURY MANAGEMENT

As part of the institutional reform of treasury operations in the Ministry of Finance, the Oracle Cash Management enterprise solution has recently been acquired as a specific accounting Module in the new

Financial Management Information System (FMIS) to help the Federal government to effectively manage and control its cash cycle.

The module provides comprehensive bank reconciliation and flexible cash forecasting. The module allows for the automatic loading of bank statements electronically, automatic bank reconciliation, results analysis, summarization.

Cash inflow information is accessible to the cash forecast process in the cash management module from the receivables, order entry and general ledger modules. Cash outflow information comes from the payables, purchasing, payroll and general ledger modules.

The use of these functions give the ministry the Cash planning tools that will assist the anticipation of the flows of cash in and out of the Federal Government, allowing the ministry to project cash needs and evaluate the Federal Government's liquidity position.

In line with improvements in treasury management the streamlining of bank accounts and consolidation into a single "fund" account at the central bank are also being examined.

9- AUDIT

- **Financial Audits**, covering the examination and reporting on financial statements, and the examination of the accounting systems upon which those statements are based;
- **Compliance (or Regularity) audits**, which assess the management and operational performance (economy, efficiency and effectiveness) of public programs, and ministries and agencies in using resources in meeting specified objectives.

9a. Internal Auditing

Expert examination of finance compliance or performance, carried out to satisfy the requirements of management.

A particular task of internal audit is to monitor management control systems and report to senior management on weaknesses and recommend improvements.

The internal audit function contributes to the effectiveness of controls that management is responsible for establishing and maintaining. While particular responsibilities and activities vary among federal agencies, the fundamental purpose of internal auditing is to provide an independent, objective assurance and consulting activity designed to add value and improve the federal agency's operations.

9b. External Auditing

An audit carried out by an independent/outside party (e.g. a professional accounting or auditing firm). Contrasts with an internal audit,

which is carried out by staff employed in the Federal Agency. An external audit is usually carried out for regulatory reasons. Internal Audits, in contrast, are usually carried out for reasons of sound management.

10- CAPACITY BUILDING

The Ministry of Finance now provides a permanent assistance to help build capacity in all relevant federal agencies. The main objective of the training sessions organized by the Ministry is to demonstrate for ministry officials at both central and local levels, the full range of issues associated with public expenditure – fiscal policy, analysis, management and institutions. Participants are introduced to the concepts in each of these areas and provided with practical tools for use in their daily work. It is increasingly recognized today that Public Expenditure Management activities undertaken with substantive participation by the ministry officials have significant greater impact in getting consensus on problem definition and action to address weaknesses.

Since a great deal of the cutting edge analytical and practical work in these areas is currently being done in the Ministry of finance and Ministry of Planning (MOP) and selected key line ministries (Education and Youth, Health, etc.), the training program draws heavily on the ministry officials as presenters and discussants. Many of the presentations are

accompanied by mini-case studies and there is a substantial allocation of time for discussion.

In Education, for example, public expenditures represent a high percentage of total expenditures. The allocation of such resources has up to now not always produced the best results. Therefore, Finance Ministry and Ministry of Education training sessions are good opportunity to discuss the public rationale for education outcomes. They also present innovative mechanisms for analyzing education expenditures.

Another example is given by Finance Ministry and the Ministry of Health (MOH) using these training sessions to apply the principles of public expenditure analysis to the Health sector. This identifies the characteristics market failures of the sector and the use of data and other analytic techniques in the context of public expenditure reviews were also discussed.

3.1.2 ORGANIZATIONAL STRUCTURE OF THE MINISTRY

A minister who is assisted by a minister of state heads the ministry. There is also a permanent secretary who is the accounting officer of the ministry. The main ministry consists of seven (7) departments headed by Director who report to the permanent secretary and five (5) units whose

head report to the minister. The organogram of the ministry is as shown in figure 1.1

The seven departments of the ministry are:

- i. Administration and supplies
- ii. Finance and accounts
- iii. Planning, Research and statistics
- iv. Home finance
- v. Foreign Exchange and Trade Relations
- vi. Multilateral institutions and
- vii. African and Bilateral Economic Relation

The units are: -

- i. Internal Audit unit
- ii. Legal unit
- iii. Information unit
- iv. Oil and Gas unit
- v. Anti-corruption unit

Presently the total staff strength of the main ministry is 1,672 with 755 as junior staff on grade level 01-06 while the remaining 917 are senior

staff on grade level 07-17. The manpower comprises of officers of the following cadres:

- a. Administrative, professional and scientific Research officers.
- b. Executive/Technical class
- c. Secretarial class
- d. Clerical/Junior technical and sub-technical class
- e. Miscellaneous and un-established grades.

3.2 EXTRA-MINISTERIAL OFFICES AND PARASTATALS UNDER THE MINISTRY

The ministry has six Extra Ministerial Departments whose heads reports to the Honorable minister,

These are:-

- i. Federal Inland Revenue Service
- i. Office of Accountant-General of the Federation (OAF)
- ii. Debt Management Office (DMO)
- iii. National Insurance Commission (NAICOM)
- iv. Nigeria Customs Service (NCS)
- v. Securities and Exchange Commission

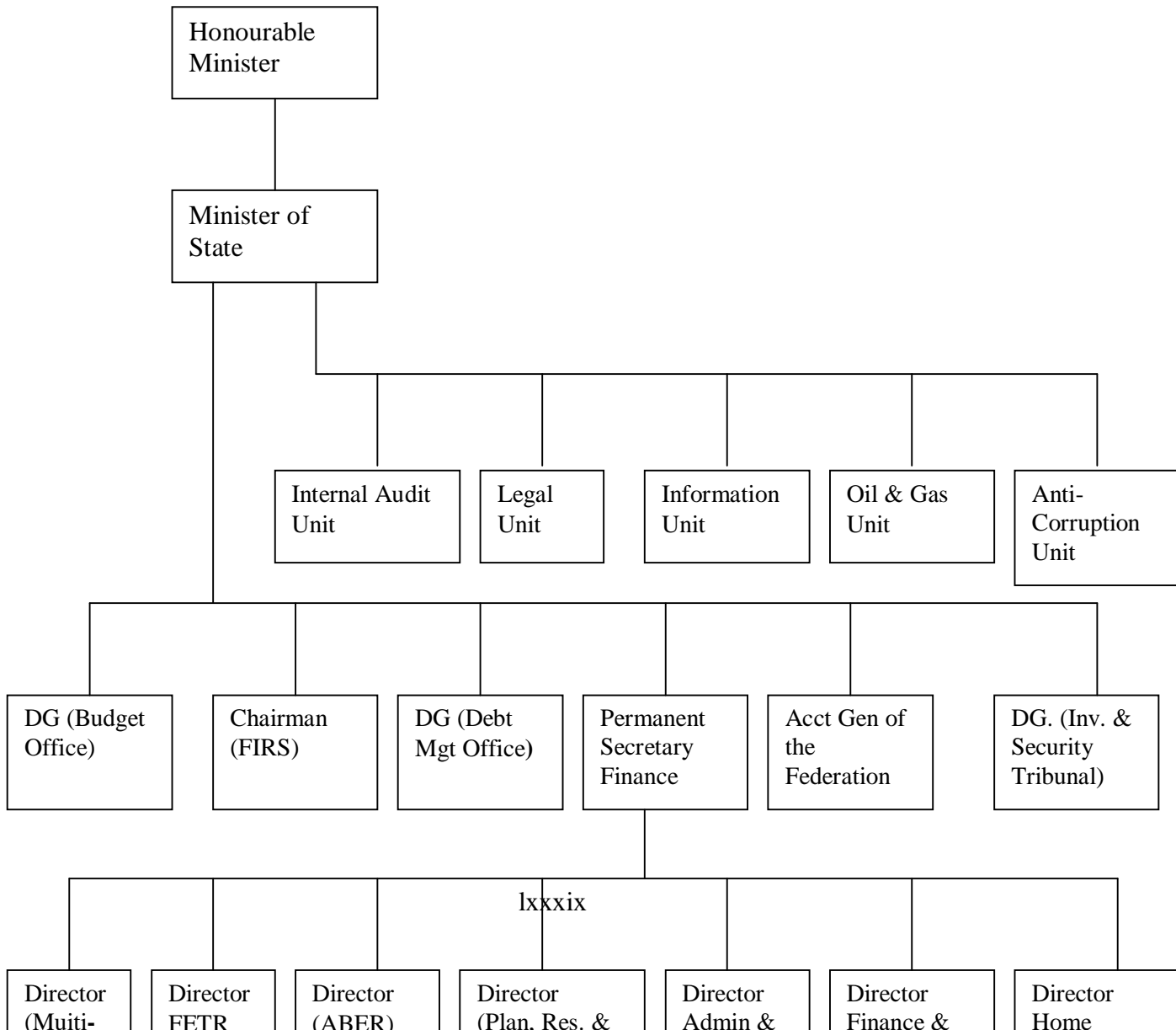
The ministry also exercises control over the following parastatals:-

1. Nigeria Deposit Insurance corporation (NDIC)
2. National Board of Community Bank

3. NICON Insurance Corporation
4. Nigeria Re-insurance Corporation
5. Nigeria Security Printing and Minting Company Ltd.
6. Nigeria Export-Import Bank (NEXIM)
7. Nigeria Social Insurance Trust Fund
8. Investment and Security Tribunal

FIGURE 1.1

ORGANIZATIONAL CHART OF THE FEDERAL MINISTRY OF FINANCE.



END NOTES

The Office Brochure of the Federal Ministry of Finance, Federal Republic of Nigeria, 1st edition- July, 2003. pp. 1-10

Federal Republic of Nigeria Official Gazette No 16 of 14th May 1999 p.7

Federal Ministry of Finance Annual Report 2003 P.3

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CHAPTER FOUR

PRESENTATION AND ANALYSIS OF FINDINGS

This chapter presents an analysis and interpretation of data obtained from respondents through the questionnaire method, office records, textbooks, civil service rules etc. for the purpose of resolving the hypotheses earlier stated in the introductory chapter of this study. Hence, this chapter is divided into three parts in line with the three hypotheses formulated for this study. The first part deals with the first hypothesis on the nature of disciplinary measures and procedures, the second part deals with the hypothesis on the relationship between disciplinary measures and employee morale and performance and the third part deals with the causes of dereliction of officers in taking disciplinary measures against erring officers in the civil service.

4.1 TEST OF HYPOTHESIS ONE

Against the backdrop of the objectives of this study, the first hypothesis tested was;

That ineffective application of disciplinary measures as contained in the civil service rules is responsible for act of indiscipline in the Federal Ministry of Finance.

To evaluate the nature of disciplinary measures in Nigerian civil service, and the extent to which it has been applied between 1999 to 2004 in the Finance Ministry, the civil service rules has been chosen as one of the yardstick. In doing this, secondary sources of data from Civil Service Rules (CSR), establishment circulars and case files of civil servants were used to elicit empirical facts and figures.

4.1.1 DISCIPLINARY MEASURES AND PROCEDURES IN THE FEDERAL MINISTRY OF FINANCE (FMF)

Besides the handling of recruitment and promotion matters, the Federal Civil Service Commission is the body charged with the responsibility of administering disciplinary measures on erring employees in the entire civil service. In order to ensure promptness in the discharge of its disciplinary functions, the Civil Service Commission has delegated some disciplinary powers to the Heads of Departments of various government ministries and establishments. In doing this, the Commission is guided by the provisions in the Civil Service Rules which states that:

“The power to dismiss and ensure disciplinary control over civil servant holding offices in the federal civil service of the federation is vested in the Federal Civil Service Commission. This power may be delegated to any member of the commission or any other officer in the federal civil service”.¹

Following this delegation of disciplinary powers, the federal ministry of finance constituted two main bodies namely, the Junior personnel

management Board comprising seven Deputy Directors with the Director of personnel management (DPM) as chairman and senior personnel management Board comprising eight Directors with the Director General (now permanent secretary) as the chairman. These bodies are charged with among other things, the responsibilities of handling disciplinary matters in the ministry. The level of officers over whom the junior personnel management Board has authority is from grade level 01-06 while grade level 07 and above are under the disciplinary control of the senior personnel management Board.

The Civil Service Rules and Regulations guide the official behavior and conduct of officers in the Federal Ministry Of Finance like any other ministry in the Federal Civil Service. Chapter four (4) of the civil service Rules section one (1) and two (2) highlights the disciplinary procedures and the various misconducts on which disciplinary measures could apply.

Specifically, Civil Service Rules No. 04121 on general inefficiency and 04201 on misconducts Jointly cover the range of misconducts in the Civil Service and Federal Ministry of Finance. For example, Rule 04121 defines General inefficiency to include:

Series of acts of omission or incompetence of which the cumulative effect shows that the officer is not capable of discharging efficiently the duties of the office he holds, while rule 04201 defines misconduct as a specific

act of serious wrong doing susceptible of investigation and proof. It includes:

- i. Willful act of omission or general misconduct to the scandal of the public or to the prejudice of discipline and proper administration of the government e.g. corruption, dishonesty, drunkenness, false claims against government, foul languages, insubordination, negligence, falsification or suppression of records, failure to keep records etc;
- i. Conviction for a criminal offence (other than a minor traffic or sanitary offence) or the like, (cases of doubt one referred to the public service commission for guidance)
- ii. Financial embarrassment
- iii. Absence without leave
- iv. Engaging in trade or business without authority;
- v. Disobedience of lawful order, such as refusal to proceed on transfer or to accept posting etc
- vi. Disclosure of official information
- vii. Action prejudicial to the security of the state.²

In the same vein, the application of disciplinary measures vary widely in severity. The most usual forms of disciplinary measures that are used in the Federal Ministry of Finance included verbal warning (CSR 04123), written warning (CSR 04124) suspension (CSR 04118), demotion (CSR04106), termination (CSR04114), dismissal (CSR04108), (04109) and retirement (04113).

4.1.2 TYPES OF DISCIPLINARY MEASURES AND PROCEDURE IN THE FEDERAL MINISTRY OF FINANCE.

The various types of disciplinary measures and procedures used in the Nigeria Civil Service and Federal Ministry of Finance in particular are analysed below:-

a. VERBAL WARNING:

Verbal warning is the least severe disciplinary measure in the Federal Ministry of Finance vis-avis the entire civil service. It is used by a supervising officer to draw the attention of a subordinate to his faults or short-comings. Normally a record of such verbal warning is expected to be kept with a view to guiding the officer to improve his efficiency in the service.³

Experience has however, shown that most supervisors do not keep these records, hence, subsequent more severe disciplinary measures on subordinate tends to be misconstrued by them to mean victimization since there are often no records of the erring officer to fall back to for reference purpose.

b. WRITTEN WARNING:

Written warning is applied to offences that can be classified as 'Minor' such as leaving office before closing time or reporting late for work. As soon as a supervising officer observes any shortcomings in a

subordinate or becomes dissatisfied with his work or behavior, he brings it to the officer's notice in writing, giving details of the unsatisfactory work or behavior and demand for an explanation on why disciplinary actions should not be taken against the officer. If after considering his response, the officer has been found to exonerate himself from blame, no further action would be contemplated, but if the officer cannot exonerate himself from blame and he deserves some punishment, a written warning would be issued to the officer with a view to inhibiting such undesired behavior as well serve as deterrent to impending offenders.⁴

Everyday experience has shown that written warning which serves as basis for more severe disciplinary measures for future misconduct in many cases depends more on the type of supervisors than what offences are committed. While some officers with strict supervisors are consistently punished for those offences that are classified as "minor" many others go unpunished. To compound and confuse the problem, innocent ones at times fall victims. This type of haphazard and inconsistent procedure makes written warning not as effective as it ought to be in checking misconducts in the Federal Ministry of Finance.

c. Suspension:

Suspension from duty prohibits an officer from performing his lawful duties for a specified period of time. It is normally applied "where a prima facie case (the nature of which is serious) has been established against an officer and it is considered in the public interest that he should forthwith be prohibited from carrying on his duties"⁵. Such misconducts could be fighting in the office, willful destruction of government property, embezzlement of public funds and the like. The officer enjoys no personal emolument during the period of suspension.

The procedure is that on receipt of a report by a supervising officer concerning misconduct, the supervising officer reports formally without delay to the appropriate disciplinary body with a recommendation for suspension if necessary. On receipt of the report, the disciplinary body may within powers delegated to it under rule 04118 suspend the officer from duty for a specified period of time.

However, studies have shown that the procedure outlined above are often circumvented in the Nigerian Civil Service. A case of reference was that of a senior accountant on grade level 10 in the ministry who on 23rd may, 2004 reportedly assaulted a married account clerk in the ministry by slapping her repeatedly at the slightest disagreement on accounting procedures for preparing receipts and payment account. Rather than

investigating this case of assault which was duly reported in line with the procedure, the account clerk was suspended from duty vide letter reference number FMF/PERS/3/5/3873 dated 7th June, 2004 based on the recommendation of the head of department in charge of finance and account who is said to be a relation of the senior accountant.

In protest, the aggrieved husband, who is also a staff of the Federal Ministry of Finance sought redress from the honorable minister who expressed dissatisfaction with the manner in which the case was handled. Consequently, the honorable minister directed that the case be properly investigated in accordance with the relevant civil service procedure so that appropriate disciplinary measures could be taken.

Further to this directive, after thorough investigation, a case of official misconduct was established against the senior accountant by the senior personnel management board. Following this, the ministry approved the demotion of the senior accountant to accountant II on grade level 08. In addition, he was directed to formally apologize to the account clerk and her husband. Meanwhile the account clerk was recalled from suspension and her entitlements were fully restored.

In handling this case for instance, fair trial was not taken into consideration and the initial suspension of the account clerk was based on

mischief primordial consideration of tribalism, place of birth etc were allowed to intrude into the disciplinary procedure.

However, the honorable minister intervention was adjudged commendable by most employees (civil servants) of the ministry.

d. Interdiction

Interdiction is not a disciplinary measure per'se but a "stop-gap" pending investigation into alleged misconduct especially when it borders on criminal charges like embezzlement, fraud, murder etc. usually, an erring officer is made to cease from exercising the powers and functions of his office in order not to interfere with investigation into the allegation.

Normally, on receipt of a report of misconduct, a supervisor reports formally to the appropriate disciplinary body and if necessary recommendation for the interdiction of the officer. The disciplinary body in turn within the powers delegated to it under rule 04116 interdicts the officer pending the formal determination of the case. During the period of interdiction, the officer ceases to report for duty and he is placed on not less than half of his personal emolument.

If upon investigation, the officer is not found guilty he will be reinstated immediately and he will receive full amount of his emolument denied him while on interdiction. If on the other hand, the officer is found

guilty he could be dismissed from the service depending on the gravity of the offence.

For instance, in the celebrated case of fifteen million naira (N15m) Abuja fraud, eight officers vide letters reference number FMF/ADM/3/5.2/34/16 dated 23rd march, 2000 were interdicted and placed on not less than half of their personal emoluments for their alleged involvement in the case.

Two years after interdiction, four of the affected officers upon discharge and acquittal by the special administrative tribunal were reinstated with full benefits vide letter reference number FMF/PES/2864/42 dated 19th April 2002. The remaining four (4) officers who were found guilty were summarily dismissed from service in addition to serving varying jail terms.⁷

Interdiction becomes punitive on two grounds; firstly, when an officer ceases to perform his normal functions and he is placed on not less than half of his personal emoluments, secondly, when he is dismissed from service as a result of failing to comply with official instructions within seven days during the period of interdiction.⁸

e. Termination of Appointment

Termination of appointment is a form of punishment that results in loss of an officer's income, status and his membership of the Federal Ministry of Finance. An officer's appointment can be terminated for an act of inefficiency and or gross misconduct or simply on the ground that his services are no longer required. Sometimes, the affected officers can be re-engaged in any government establishment if he is found suitable. Before termination is effected, the officer must have been warned on two or more occasions previously in writing or had had his increment deferred, withheld or has been given ample opportunities for improvement.

In all cases of termination, notice is given and the period of notice is thirty (30) days. If it is decided that the officer should leave the service immediately he will be paid one month salary in lieu of notice. The period of notice normally includes any leave to which the officer is entitled. If the leave is longer than the period of notice, the officer will be sent on leave and the period of notice absorbed by the leave.

Ironically, it is not very clear on what procedure was followed in the retrenchment of 275 officers of the ministry in 2003,. Who were regarded as misfit in the organization because the normal procedure hitherto followed in terminating the appointment of civil servants prior to the retrenchment exercise was completely circumvented. The exercise for instance, negated the principle of forewarning, consistency, fairness etc. In

most cases, efficient, disciplined, honest and hard working officers were victimized which subsequently led to feeling of insecurity, destroyed the spirit of initiative and self-confidence as well as suppressed the morale of officers.

f. Dismissal

Dismissal from service is the most extreme form of punishment in the civil service. Usually very grave offences or criminal acts, conviction from a court of law other than traffic offences carry summary dismissal. This form of punishment often results in loss of income, status, membership of the ministry and claims to retirement benefit, leave or transport grant. When an officer is dismissed, no notice of salary in lieu is given to him and his dismissal takes effect from the date on which he is notified, even though he might refuse to acknowledge receipt.

Where dismissal or termination of appointment is accompanied with prosecution or trial in the court of law, the court might rule against the decision of the ministry. Therefore, on the order of the court, the affected officer could be reinstated with all his benefits as in the case number FMF/HC/50/86 dated 13th November, 2003 between Dolapo Babalola, a legal adviser of the Federal Ministry of Finance (plaintiff) and Federal

Ministry of Finance (defendant) in a case of wrongful dismissal which the court overruled.

g. Retirement

Retirement can be forced on an officer or the officer be made to voluntarily retire from service if it is considered desirable in the public interest. The reason for retirement could be inefficiency, declining productivity, redundancy, old age, drunkenness etc. usually a full report is called from the officer Head of Department and the officer is given the opportunity of submitting a reply to the complaint by reason of which his retirement is being contemplated. If by his reply, it is considered desirable in the public interest to retire him or her, the officer will be retired and his services terminates on the date so specified by the appropriate body. Thereafter, the question of pension would be dealt with under the pension Act.

Sometimes objections do emanate out of disciplinary measures initiated by the ministry, particularly against such drastic measure as dismissal and termination of appointment. The ministry therefore, provides opportunity for an affected officer to appeal against what he considers unfair and must exhaust internal appeal procedures before

seeking redress in court of law. An example of this is in the case between a senior Accountant and account clerk in the ministry as enumerated under suspension in the course of this study. Usually, after an appeal has been filed, an administrative committee is set up to review the facts of the case. The committee does not deal with the substance of the case but will only consider whether disciplinary procedures were complied with. Normally, the petitioner will not be in attendance during the committee's deliberation.

If from the point of view of the erring officer, the committee is unable to reach a satisfactory solution, he can report the case in the law court. The court can overturn what it considers unjustifiable disciplinary measure as well as award damages to the plaintiff in addition to issuance of directives for his reinstatement.¹² This was demonstrated in the case No. FMF/HC/50/86 dated 13th November 2003.

From the foregoing, it has been observed by the researcher that they are arrays of disciplinary measures provided by the Nigerian civil service. This is contained in the various sections of the Civil Service Rules as analysed above. However, the various punitive measures as contained in the Civil Service Rules (CSR) were circumvented by some officers in the ministry for reasons of primordialism, such as tribe, religion and the like. This has rendered the various disciplinary measures ineffective.

4.1.3 EXTENT OF USE OF REGULAR DISCIPLINARY MEASURES IN THE FEDERAL MINISTRY OF FINANCE (FMF)

Table 4.1

| Year | Number of employees | Written warning | Suspension | Interdiction | Termination | dismissal |
|------|---------------------|-----------------|--------------|--------------|---------------|------------|
| 1999 | 916 | - | - | - | - | - |
| 2000 | 984 | - | - | 8 | - | 5 |
| 2001 | 1,012 | 14 | 18 | 12 | 31 | 93 |
| 2002 | 1,358 | 25 | 21 | 4 | 42 | 74 |
| 2003 | 1,517 | 15 | 1 | 16 | 275 | 42 |
| 2004 | 1,672 | 4 | 6 | 3 | 10 | 2 |
| | TOTAL | 58 | 46 | 37 | 258 | 216 |
| | PERCENTAGE | 9.67% | 7.67% | 6.17% | 59.67% | 36% |

Source: Records Unit of the Director of Personnel Management Office, Federal Ministry of Finance.

A glance at the table above reveals that from 1999 – 2004, the various forms of disciplinary measures applied on erring employees have the following percentage scores written warning 9.67%, suspension 7.67%, interdiction 6.17%, termination of appointment 59.67% and dismissal 36%.

The termination of appointment of 275 officers during the 2003 retrenchment exercise which the Federal Ministry of Finance Management claimed was based on officers who had offended rather than redundancy

might be the explanation for the high percentage score of termination of appointment over the five years period.

Perhaps the unpleasant experience over the retrenchment exercise had succeeded in suppressing the morale of serving officers and had generated the feeling of insecurity amongst the civil servants. This perhaps, is the explanation or reason for the high rate of dismissal between 2001 and 2003 which have arisen from the committing of grave offences as a result of employees loss of faith in the ministry which attracted summary dismissal as punishment.

The percentage scores of interdiction, suspension and written warning were relatively low. This could be as a result of the non-application of disciplinary measures at the early stage of the return to democratic government in Nigeria.

In 2004, the table reveals a relatively low application of disciplinary measures in the Federal Ministry of Finance. The explanation for this might be that workers had become more cautious in the performance of their duties and conduct in view of the renewed trend and threat of retrenchment exercises currently "sweeping" most civil service organizations. This can be taken as an indicator of improved efficiency and one hope that the situation would stabilize and we would witness a decrease in actions calling for disciplinary measures. This is a mere hope

at this time because the data are too small and over too few numbers of years for any meaningful prediction to be made.

4.1.4 CLASSIFICATION OF RESPONDENTS ACCORDING TO HOW OFTEN SUPERVISING OFFICERS INFORM SUBORDINATES ABOUT THEIR UNIMPRESSIVE ATTITUDE TO WORK.

TABLE 4.2

| RESPONSES | NUMBER OF RESPONDENTS | PERCENTAGE |
|------------------|------------------------------|-------------------|
| Often | 30 | 18.09 |
| Never | 90 | 53.57 |
| Not often | 47 | 28.33 |
| Total | 167 | 100 |

Source: Survey by the researcher.

Looking at table 4.2 on the classification of respondents according to how often supervising officers inform subordinates about their unimpressive attitude to work, it is evident that 30 responses representing 18.09% of the respondents agreed that the supervising officers often warn their subordinates about wrong doing. While 90 responses which represent 53.57% said never and 47 responses representing 28.33% said not often. By the result of this finding, inferences could be drawn to the effect that supervising officers do not inform their subordinates about their unimpressive attitude to work.

It is the researcher's belief that the relationship between supervisors and subordinates in most working conditions environments in the Nigerian civil service is such that the boss or super-ordinate do not take time to build up their subordinates. Usually the boss takes a score of the wrong doings of his subordinates and uses them to judge and condemn him at the period of annual appraisal exercise. This might be the explanation on the above table which shows that in about 81.9% (i.e. the category of "Never" and "not often") bosses do not advise subordinates on their shortcomings. Although, the fact that a subordinate is not warned of his shortcomings may mean that there are no shortcomings to warn against, this is not likely to be so, considering the rather large number of punitive measures taken in the Federal Ministry of Finance especially from year 2000 to date.

4.2 TEST OF HYPOTHESIS TWO

In an organisation, be it public or private, the needs of ensuring discipline and maintaining high morale among the employees with a view to ensuring the achievement of set objectives and goals lies with the management in general and the human resource management (personnel manager) in particular. Thus, if supervising officers derail from that responsibility or are inconsistent in administering punitive measures on erring employees, the resultant effect will be

gross indiscipline and low morale among others. It was on this premise that we formulated the second hypothesis to serve as one of the guides for this study. Thus, the hypothesis states:

That there is no relationship between disciplinary measures and employee morale and performance of work in the Federal Ministry of Finance.

4.2.1 RELATIONSHIP BETWEEN DISCIPLINARY MEASURES, MORALE AND PERFORMANCE OF JOB IN THE FMF.

TABLE 4.3

| RELATIONSHIP | NO. OF RESPONDENTS | PERCENTAGES |
|--------------|--------------------|-------------|
| Negative | 128 | 76.66 |
| Positive | 6 | 3.57 |
| Don't know | 33 | 19.76 |
| Total | 167 | 100 |

Source: Survey by the researcher.

From the table above, 128 respondents comprising 76.66% believes that disciplinary measures have negative impact on morale and performance of work. Only 6 respondents making up to 3.57% believes that disciplinary measures have positive function with morale and performance. Although the sample is not that of those who have been disciplined and have developed such attitudes, one can infer

from their responses that if they had once been punished, their morale and attitude towards their work would have been affected negatively.

4.2.2 CLASSIFICATION OF RESPONDENTS ACCORDING TO STATUS AND THEIR VIEWS OF DISCIPLINARY MEASURES ON MORALE AND PERFORMANCE OF WORK.

TABLE 4.4

| RELATIONSHIP | JUNIOR STAFF (GL 01 – 06) | | INTERMEDIATE STAFF (GL 07 – 10) | | SENIOR STAFF (GL 12 AND ABOVE) | |
|--------------|------------------------------|------------|---------------------------------------|------------|--------------------------------------|------------|
| | No. of Resp. | Per. | No. of Resp. | Per. | No. of Resp. | Per. |
| Positive | 0 | 0.6 | 2 | 3.2 | 9 | 50.0 |
| Neutral | 10 | 13.6 | 27 | 36.5 | 6 | 35.0 |
| Negative | 65 | 85.6 | 45 | 60.2 | 3 | 15.0 |
| Total | 75 | 100 | 74 | 100 | 18 | 100 |

Source: Survey by the researcher.

The above table shows that 65 respondents which is 85.6% of Junior Staff believes that disciplinary measures have negative impact on morale and performance of work. 45 respondents which represents 60.2% of the intermediate staff holds similar view where as only 3 respondents which represents 15% of the senior staff holds this view-on the contrary, 0 or 0.6% of the Junior staff thinks of punitive measures positively, whereas 9 respondents which represents 50% of senior staff

have the opinion that punishment has a positive function. While only 2 which represents 3.2% believes that disciplinary measures have positive impact on workers morale and performance.

Although this study did not specifically test the level of education against punitive measures, perhaps one can infer from this data that the more educated one is, the more one is likely to accept discipline or punishment. That punishment is not necessarily punitive but corrective. One assertion that can be made from the data more definitely is that senior staff that supervise and discipline Junior ones have a more positive view of punishment than the Junior ones. That the junior ones have negative view of punishment than it is expected because they are the ones who most of the times are at the receiving end of punitive measures.

4.2.3 CLASSIFICATION OF RESPONDENTS BY AGE ACCORDING TO THEIR VIEWS OF DISCIPLINARY MEASURES ON MORALE AND PERFORMANCE OF WORK.

TABLE 4.5

| RELATIONSHIP | YOUNG RESPONDENTS BELOW 35 YEARS OF AGE | | OLD RESPONDENT ABOVE 35 YEARS OF AGE | |
|--------------|---|------------|--------------------------------------|------------|
| | No. of Resp. | Per. % | No. of Resp. | Per. % |
| Positive | 1 | 0.5 | 6 | 46.4 |
| Neutral | 30 | 19.3 | 3 | 25.0 |
| Negative | 124 | 80.1 | 3 | 28.5 |
| Total | 155 | 100 | 12 | 100 |

Source: Survey by the researcher.

The data in table 4.5 above reveals that 124 respondents which represents 80.1% of the younger elements in the research sample believes that punishments has a demoralizing effect on staff and produce poor attitude to work. The older respondents on the other hand, comprising 6 respondents that represents 46.4% believe that punitive measures have a positive attitude towards performance of work.

The same interpretation as given in respect of data in table 4.4 may holds true here because all things being equal, the older elements are those who find themselves more in senior positions in organizations and thus, they are the ones who meet out disciplinary measures to the junior ones.

4.2.4 CLASSIFICATION OF RESPONDENTS BY LENGTH OF SERVICE ACCORDING TO THEIR VIEWS OF DISCIPLINARY MEASURES ON MORALE AND PERFORMANCE OF WORK.

Table 4.6

| RELATIONSHIP | SHORT SERVICE (BELOW 15 YEARS) | | LONG SERVICE (ABOVE 15 YEARS) | |
|--------------|--------------------------------|--------|-------------------------------|--------|
| | No. of Resp. | Per. % | No. of Resp. | Per. % |
| Positive | 2 | 1.2 | 4 | 40.0 |
| Neutral | 31 | 19.5 | 2 | 24.0 |

| | | | | |
|--------------|------------|------------|----------|------------|
| Negative | 12.5 | 79.4 | 3 | 36.0 |
| Total | 158 | 100 | 9 | 100 |

Source: Survey by the researcher

The data in the above table shows that 125 respondents which represents 79.4% of the short service staff believes that disciplinary measures have demoralizing effect on staff and produce poor attitude to work.

On the other hand, the long service staff which has 4 respondents representing 40.0% believes that punitive measures have positive effect on morale and produce positive attitude towards performance of work. One can infer from the data that the longer one stays in service, the more one is likely to accept that punishment is not necessarily punitive but corrective. That the long serving staffs have positive view of punishment. The reason for this, is not far fetched, it is as a result of their long service which have promoted them into occupying senior and management positions. Thus, belonging to the class of those who punish rather than those who are punished.

4.2.5 CLASSIFICATION OF RESPONDENTS BY MARITAL STATUS ACCORDING TO THEIR VIEWS OF DISCIPLINARY MEASURES ON MORALE AND PERFORMANCE OF WORK.

TABLE 4.7

| RELATIONSHIP | SINGLE | | MARRIED | |
|--------------|--------------|--------|--------------|--------|
| | No. of Resp. | Per. % | No. of Resp. | Per. % |
| | | | | |

| | | | | |
|--------------|------------|------------|-----------|------------|
| Positive | 1 | 1.0 | 8 | 22.0 |
| Neutral | 25 | 19.1 | 9 | 24.0 |
| Negative | 104 | 79.7 | 20 | 54.0 |
| Total | 130 | 100 | 37 | 100 |

Source: Survey by the researcher

Table 4.7 above reveals that 104 respondents which is 79.7% of single staff believes that punishment has negative impact on morale and performance of work. Whereas only 20 respondents which represents 54.0% of the married staff holds this view. On the other hand, one (1) respondents representing 1.0% of the single staff think of punitive measures positively, the married staff believes that punishment has a positive function. Perhaps, one can infer from the foregoing (data) that married staff have positive attitude to punishment because they are most likely to be parents with children who discipline their wards.

4.3 TEST OF HYPOTHESIS THREE

Douglas McGregor, in his Red-Hot-Stove model on discipline, posits that to administer discipline or inflict punishment on erring employees is a necessary evil that must be committed which puts the human resource manager in a very difficult position. For example, how can a head of department or section expect a subordinate staff to continue to regard him or her as a source of help, encouragement, etc when discipline, by its

nature is painful and often generate resentment and ill-feeling. It is against this backdrop that the researcher formulated a hypothesis:

That derelictions of superior officers to take disciplinary measures against erring officers has contributed to the age long problem of indiscipline in the Federal Ministry of Finance.

4.3.1 FACTORS MILITATING AGAINST THE TAKING OF DISCIPLINARY MEASURES IN FMF

TABLE 4.8

| FACTORS | NO. OF RESPONDENTS | PERCENTAGES % |
|---|--------------------|---------------|
| Undue interference from superior officers | 78 | 46.42 |
| Undue delay in implementing disciplinary measures recommended by immediate supervising officers | 42 | 25.23 |
| Inconsistency of the application of disciplinary measures | 47 | 27.85 |
| Don't know | 0 | 0.47 |
| Total | 167 | 100 |

Sources: Survey by the researcher

The above table (Table 4.8) shows the opinion of respondents on the factors militating against taking of disciplinary actions by officers who are in position to discipline others. These factors as seen from the table above can be woven around the intrusion into disciplinary procedures of primordial considerations of favouritism, nepotism, tribalism etc. people use their tribal, place of origin,

religion and similar phenomena to escape from being adequately disciplined or seek protection from adverse disciplinary measures.

People also deliberately delay unduly disciplinary measures recommended by immediate supervisors in order to enable favoured erring employee's escape from being adequately punished. Most often if sanctions are unnecessarily, the relationship between the offence committed and the punishment becomes hazy and difficult to understand. Thus, such disciplinary measures become irrelevant and ineffective.

Inconsistency in the application of disciplinary measures is used by supervisors to punish an officer for an offence and ignore the same offence committed by another officer often the more favoured ones. In the civil service of Nigeria today, some civil servants are considered as sacred cows because they have one god father somewhere at the top echelon of the service. In Nigeria, the concept of god-fatherism pervades every aspect of our national life. This inconsistency might generate allegation of double-standards, victimization and the like by erring officers.

4.3.2 FREQUENCY OF DERELICTION IN TAKING DISCIPLINARY MEASURES IN THE FMF.

Table 4.9

| FREQUENCIES | NO. OF RESPONDENTS | PERCENTAGES |
|--------------|--------------------|-------------|
| Often | 120 | 71.90 |
| Don't know | 35 | 20.95 |
| Not often | 12 | 7.14 |
| Total | 167 | 100 |

Source: Survey by the researcher.

In the opinion of as many as 120 respondents which represents 71.90% shows that superior officers who are supposed to take disciplinary measures on offending subordinates derelict in doing so. Although, this is not a study into the causes of such dereliction it is not unlikely that most of such derelictions would have occurred as a result of interferences by other people on behalf of the offenders. Such interferences are likely to be engineered by the same tribal, ethnic and religious ties.

4.4 SUMMARY OF FINDINGS.

From the three hypotheses tested, the following were discovered:

- (1) The study reveals that at the initial stage of the return to democracy in 1999, disciplinary measures were rarely used. However, at a later stage in the history of the civil service, from 2002–2003, the various types of disciplinary measures were applied but termination with a

percentage score of 59.67% and dismissal with a score of 36% were mostly applied. The relatively low application of disciplinary measures in 2004 was because workers have become more cautious in their conduct and performance of duties. This, we believe is an indicator of improved efficiency, with time, we will witness a decrease in actions calling for disciplinary measures.

2. More so, it has also been found that, top bureaucrats who are in charge of discipline do not advise or intimate their subordinates on their wrong doing. This can be seen in table 4.2.
3. In the same vain, it has been observed from the study that supervisor derelict from administering disciplinary measures on erring officers of the service. This arises mostly from primordial considerations such as tribe, religion, state of origin and the like.
4. The application of disciplinary measures in the Federal Ministry of Finance has been considered as having negative impact on morale and performance of civil servant especially the junior staff and a good number of the intermediate staff.
5. Disciplinary measures have been seen by most junior officers as a demoralizing agent capable of reducing their productivity and interest on the job.

6. It has also be seen from the study that, the more educated a civil servant is, the more likely is going to accept discipline. Hence, level of education plays a vital role in viewing discipline either as a punitive or corrective measures.
7. There is also high level of inconsistency in the administration of discipline and disciplinary procedures in the Federal Ministry of Finance.
8. Finally, the study has revealed the various disciplinary measures used against erring officers in Nigerian Civil Service with particular reference to Federal Ministry of Finance between 1999 to 2004. It was also revealed that punitive measures were circumvented by some officers in the Finance Ministry for reasons of primordialism. This has rendered the various disciplinary measures ineffective.

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CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS.

5.1 Summary

This thesis examined disciplinary measures in the public service, what they are and workers views on how they relate to morale and performance of work in the Federal Ministry of Finance from 1999 to 2004.

Chapter one is the introductory chapter. It has given an overview of what this research work entails. It has stated the problem which necessitated this study, the statement of objectives to be achieved, the hypotheses to be tested and the methods of collecting and analyzing data.

The second chapter which is literature review and theoretical framework begins with conceptual considerations. Concepts such as discipline, indiscipline and disciplinary measures as well as morale and performance were explained. Moreso, McGregor Red-Hot-Stove Model which is the theoretical framework for this study was also discussed.

In order to provide contextual understanding of this study, the history and organisation of Federal Ministry of Finance as well as functions and responsibilities to the Federal government were discussed in chapter three of this work. The chapter also discussed the roles expected of the ministry in respect to budget preparation, execution and management of public expenditure.

The data collected were presented and analysed in chapter four. From the analysis, it was discovered that at the initial stage of return to democracy in 1999, disciplinary measures were rarely used. However at the later stage from 2002-2003, the various types of disciplinary measures were applied. It was also evident from the data analysed that the application of disciplinary measures in the Federal Ministry of Finance has been considered as having negative impact on morale and performance of civil servant especially the Junior staff and a good number of the intermediate staff. Finally, it was discovered that, there is ineffective application of disciplinary measures in the Federal Ministry of Finance, this arises from primordial factors such as tribe religion and the like. Hence, the resultant effect has manifested in interference, inconsistency and derelictions in the application of disciplinary measures.

5.2 CONCLUSION

This thesis evaluates disciplinary measures in Nigerian civil service; what they are and workers views on how they relate to morale and performance of work was examined using the Federal Ministry of Finance as a case study.

After the analysis of data, the researcher found that disciplinary measures and procedures spelt out in the various sections of the civil service rules were not adhered to. These were demonstrated in unwarranted and wrongful suspension and dismissal of officers in the civil service and Federal ministry of Finance in particular from year 2000 to 2003.

There is also the problem of interference into disciplinary procedures by top civil servants who are charged with the responsibility of administering disciplinary measures to erring officers. The reasons for such interference ranges from relationships with the erring officers either by place of birth, religion and tribe. Hence, there is ineffective application of disciplinary measures in the Federal Ministry of Finance. The study accepted the first hypothesis which states that ineffective application of disciplinary measures as contained in the civil service rules is responsible for various acts of indiscipline in the Federal Ministry of Finance. The study rejected the second hypothesis which states that there is no relationship between disciplinary measures and employee morale and performance of work. Table 4.3 respondents expressed their views that when worker are disciplined; their morale becomes low and they develop poor attitude towards the performance of their work. Moreso, Junior Staff believes that disciplinary measures have negative impact on morale and

performance of work and the intermediate staff hold similar view. What is certain about this, is that senior staff that supervise and discipline junior ones have a more positive view of punishment than the junior ones.

It was also found that officers who are in a position to discipline others derelict as a result of intrusion into disciplinary procedures of primordial considerations of nepotism, tribalism, state of origin, religion and similar ties to escape from being adequately disciplined or seek protection from adverse disciplinary measures. This accepted the third hypothesis.

5.3 RECOMMENDATIONS

Based on the findings and conclusion drawn from this research work, the researcher deems it necessary to recommend the following measures as antidotes to the age long problems of discipline and disciplinary measures in the Nigeria Civil Service.

- i. The interference into disciplinary procedures for whatever reason whether tribal, religion, place of birth, state origin which culminates into favouritism and similar phenomena that make offenders escape from being adequately disciplined or seek protection from adverse disciplinary measures should be stopped in the civil service. This is the only way to ensure that superior

officers who are supposed to take disciplinary measures on offending officers do not derelict in doing so.

- ii. Conscious effort should be made to intimate officers on why employees are disciplined and explain to them the utility of punishment. Punitive measures that are more corrective than punishing should be devised and used.
- iii. Since most of the workers holds the view that disciplinary measures is an instrument of victimization, the basis for punishing any officer that has offended should be made clear not only to the offender but to his co-workers. This is the only way to minimize accusations if not completely eliminate them.
- iv. Further studies on disciplinary measures are needed to identify factors both within and outside the civil service that impeded effectiveness of disciplinary measures on erring employees. This has become necessary because the few studies available on this subject focus mainly on private organizations in advanced countries whose primary motive are profit maximizations against the service oriented nature of the Nigerian civil service.
- v. It is argued that though punishment by nature is painful and could cause resentment, but this can be minimized by administering discipline as impersonal as possible. Discipline has

the least negative effect if the individual feels that his behaviours at a particular moment is the only thing that is being criticized and not his total personality.

- vi. Disciplinary procedure or discipline process should begin immediately the violation of the rule is noticed. Suppose an employee has a record of lateness to work, and one particular day he comes in an hour late but think the boss did not notice it and so did not bother. The boss, however, noticed him but decides he would punish the employee later. later in the afternoon before close of work, he (boss) invites him (offending employee) into his office to give him two days lay-off. Naturally, the employee would feel he has been unfairly treated and would resent both the discipline and the boss. He would assume the boss has been harboring a grudge instead of being honest and open. In the future, he would resent and feels insecure with the boss and would always wonder what next would happen. However, if discipline quickly follows an offence, it is more likely that the offending person would associate the discipline with the offence rather than with the person meeting out the discipline, since the discipline would seem more automatic. Immediate discipline does not mean that an individual should be judged

without full investigation, but it does mean that the boss should take notice of the offence and as soon as possible push the investigation with all due speed.

- vii. Discipline should be administered as fair as possible. Discipline can maintain its potency only when it is regarded as fair, when employees have already been forewarned against violating the rule. Unexpected discipline is not only wrong but also unfair. Generally, it means that there must be clear warning that a given offence would lead to discipline and the amount of discipline that would be imposed. It is important to remind management of its responsibility to make sure that employees really know what the rules are and how they are to be enforced.

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QUESTIONNAIRE

APPENDIX I

Public Administration
Department,
Ahmadu Bello University,
Kongo Campus,
Zaria.

15th January, 2006.

Dear Sir/Madam,

Please attached to this letter are questions concerning disciplinary measures in the Federal Ministry of Finance (FMF) Abuja which is purely an academic exercise in pursuit of a Masters Degree in Public Administration (MPA).It will therefore be appreciated if you could kindly and honestly answer the under listed questions which the FMF and you stand to gain, if the recommendations arising from this research are utilized.

I wish to assure you that whatever information you may give will not be used against you. Hence, the researcher does not require your name to be indicated anywhere in the questionnaire.

Yours Faithfully,

Wada Enejo.

APPENDIX II

PERSONAL DATA

1. Sex
2. Age
3. Marital Status
4. Grade Level
5. Qualification
6. Length of Service
7. Position Held

INSTRUCTIONS

For each question, please put a tick () in appropriate bracket out of the brackets provided under each question.

Example:

What in your opinion is the disciplinary measure in use most frequently in your organization?

- a. Warning ()
- b. Suspension ()
- c. Interdiction ()
- d. Termination of Appt.()
- e. Dismissal ()

The above response means that warning is the most frequently used disciplinary action in the organization.

QUESTIONS:

1. What in your opinion is the disciplinary measure in use most frequently in FMF?

- a. Warning ()
- b. Suspension ()
- c. Interdiction ()
- d. Termination of Appt. ()
- e. Dismissal ()

2. How often does your supervising officer tells you when your attitude to work is unimpressive?

- a. Very often. ()
- b. Often ()
- c. Never ()
- d. Not often ()
- e. Not very Often()

3. How frequent does your supervising officer administer disciplinary measures on staff?

- a. Very frequent ()
- b. not frequent ()
- c. Never ()
- d. Not frequently ()
- e. not very frequently()

4. How frequent have you administered disciplinary measures on your subordinate staff?

- a. Very frequent ()
- b. not frequent ()
- c. Never ()
- d. Not frequently ()
- e. Not very frequently()

5. What type of disciplinary measures do you often administer?

- a. Warning ()
- b. Suspension ()
- c. Interdiction ()
- d. Termination of Appt ()
- e. dismissal ()

6. In your opinion, which of the disciplinary measures is most effective?

- a. Warning ()
- b. Suspension ()
- c. Interdiction ()
- d. Termination of Appt ()
- e. dismissal ()

7. With what aim, in your opinion are disciplinary measures administered on staff?

- a. Victimization ()
- b. Deterrence against future offence ()
- c. Ensure compliance to organization rules and regulations.
- d. Reform the offender ()
- e. I don't know ()

8. With what aim have you often administered disciplinary measures on your subordinates?

- a. Vengeances ()
- b. Deterrence against future offence ()
- c. Ensure compliance to organization rules and regulations
- d. reform the offender ()
- e. I don't know ()

9. How many times have you accomplished your aim in the administration of disciplinary measures?

- a. Very many times. ()
- b. Many times. ()
- c. Never ()
- d. Not many times ()
- e. Not very many times()

10. How many times have you changed the aim of the organization in the administration of disciplinary measures on your subordinates?

- a. Very many times. ()
- b. Many times. ()
- c. Never ()
- d. Not many times ()
- e. Not very many times ()

11. In what circumstances do officers derelict in taking disciplinary measures.

- a. undue interference from superior officers ()
- b. Unwarranted protection of erring employees by superior officers ()
- c. Undue delay in implementing disciplinary measures ()
- d. In consistency in the application ()

12. How often does management show unwillingness in implementing disciplinary measures on staff?

- a. Very often. ()
- b. Often ()
- c. Never ()
- d. Not often ()
- e. Not very often()

13. How often does inconsistency in the administration of disciplinary measures encourage dereliction of officers in taking disciplinary measures?

- a. Very often. ()
- b. Not often ()
- c. Not very often ()
- d. Never ()

14. How often does undue delay in implementing disciplinary measures encourage officers to derelict in taking disciplinary measures?

- a. Very often. ()
- b. Often ()
- c. Never ()
- d. Not often ()

e. Not very often ()

15. How often in your opinion is the fear of hostility by erring employees and their colleague encourage your dereliction in taking disciplinary measures?

a. Very often. ()

b. Often ()

c. Never ()

d. Not often ()

e. Not very often ()

16. How often in your opinion do officers (boss) derelict in taking disciplinary measures?

a. Very often. ()

b. Often ()

c. Never ()

d. Not often ()

e. Not very often ()

17. What is your opinion concerning disciplinary measures?

a. Resentful ()

b. Corrective ()

c. Reformative ()

d. Deterrence ()

e. I don't know ()

18. How often do disciplinary measures or the fear of them affect your morale and performance at work?

- a. Very often. ()
- b. Often ()
- c. Never ()
- d. Not often ()
- e. Not very often ()

19. How often do disciplinary measures or the fear of them affect the morale and performance of your colleagues at work?

- a. Very often. ()
- b. Often ()
- c. Never ()
- d. Not often ()
- e. Not very often ()

20. How often were you clearly and precisely told the reasons for disciplinary measures against you?

- a. Very often. ()
- b. Often ()
- c. Never ()

d. Not often ()

e. Not very often ()

21. How frequently were you counselled in order to avoid disciplinary measures against you in future?

a. Very Frequently ()

b. Frequently ()

c. Never ()

d. Not very frequently()

22. What is the effect of disciplinary measures on your morale and performance at work?

a. Extremely positive ()

b. Positive ()

c. Neutral ()

d. Negative ()

e. Extremely negative()

23. What is the effect of morale and performance of your colleagues to work concerning disciplinary measures against you?

a. Extremely positive ()

b. Positive ()

- c. Neutral ()
- d. Negative ()
- e. Extremely negative()

24. How frequently do you detect disciplinary measures against you even if a case of misconduct is established?

- a. Very Frequently ()
- b. Not frequently ()
- c. Never ()
- d. Not frequently ()
- e. Not very frequently()

25. How do you presently rate the level of your morale and performance to work concerning disciplinary measures?

- a. Very high ()
- b. High ()
- c. Average ()
- d. Low ()
- e. Very low ()