# PUBLIC SERVICE REFORM AND PUBLIC ACCOUNTABILITY IN NIGERIA

**BY**

**IDRIS, MUSA M.Sc.**
**DEPARTMENT OF PUBLIC ADMINISTRATION**
**FACULTY OF ADMINISTRATION**
**AHMADU BELLO UNIVERSITY**
**ZARIA**

## ABSTRACT

*The Federal Government of Nigeria has over the years embarked on Public Service Reforms (PSRS) to among others, fight corruption and ensure public accountability and transparency. Pursuant to this, institutional and structural mechanisms were put in place. In spite of this however, the desired level of public accountability and transparency seems not to have been met. The major objective of this study is to determine the effect of the PSRS on public accountability. Specifically, the study examines the institutional constraints militating against the performance of the anticorruption agencies in fighting corruption in Nigeria. The source of data was secondary chiefly from the reports of Transparency International, Books, Government Publications, Newspapers and Magazines.*

*The study revealed that, in spite of the reforms, public accountability and transparency is still low in Nigeria. It also reveals an undue political interference in the activities of the anti-corruption agencies. Others are secrecy in government business, high level of political corruption and an international dimension to corruption.*

*The study recommends for societal value reorientation, greater power and autonomy to anti-corruption agencies, constitutional, electoral, media and judicial reforms and international collaboration in the fight against corruption among others.*

## 1.0 INTRODUCTION

### 1.1 Background to the Study

In a country where the public service is lethargic and slow in official decision and action, insensitive to the value of time, nepotic, wasteful and corrupt, inertial, and unresponsive and discourteous to the public, then, its reform has become imperative.

There has been reforms in the public service in Nigeria both in the colonial and independence era. These reforms were aimed at having a virile, responsive, dynamic, efficient, effective and accoubtable public service. Prominent among the post independence reforms were the Udoji Public Service Review of 1974, the Dotun Phillips Civil Service Reforms of 1988, and the Alison Ayida Review of 1995 (Ogbechie, 2006). These reforms targeted the structure, functions and modus-operandi of the public service.

Public Service reform is one of the major international phenomena of the late twentieth and early twenty first centuries. These reforms by 1997 International "best practice" are threefold. These are; redefining the role of the state, modernisation of public management system to ensuring efficiency in public management performance; and enforcing accountability and transparency in governance (Adamolekun and Kiragu; 2002; 161).

The public service has inherent mechanisms for ensuring accountability such as the civil service hierarchy, the legislature, and the judiciary. The press and civil service society organisations also plays crucial roles. Other conventional institutions charged with the responsibility of ensuring transparency and accountability are: Public Complain Commission, Code of Conduct Bureau and its Tribunal, Auditor-General's Report and Public Accounts Committee inter alia. However, where corruption has become endemic, these conventional means proves ineffective. Worried with this situation, the Federal Government of Nigeria starting from 1999 as part of her reform programme established anti-corruption agencies; The Independent Corruption Practices and other Related Offences Commission (ICPC) in 2000, Economic and Financial Crimes Commission (EFCC) in 2002, and the Budget Monitoring and Price Intelligence Unit (BMPIU) in 2001. The Fiscal Responsibility and Freedom of Information Bills are expected to be passed in due course. All these institutions and mechanisms were established to ensure transparency and accountancy in public Service.

### 1.2 Statement of the Problem

The Federal Government of Nigeria being very much concerned with the issue of accountability and transparency in Public Service introduced with ranging reforms especially in the forth republic in addition to the existing conventional mechanisms aimed at entrenching public accountability. In spite of these however, the country was rated by the German-Based Corruption watchdog; Transparency International as the most corruption in 1997 and 2000 and the second most corrupt in 1999 and 2001 (Ogiri; 2004; 3). Why is it that, inspite of successive efforts made by government, the rate of corruption in public service is still rife?

## 1.3 Research Questions

Following from 1.2 above, the questions begging for answers are;

(i) To what extend has the public service reforms achieved a desirable level of public accountability?

(ii) How efficient are the institutional mechanisms put in place to enable anti- corruption agencies entrench accountability and transparency in public service?

(iii) What can be done to ensure that the ongoing public service reform yields desired accountability and transparency?

## 1.4 Aim and Objectives of the Study

(i) At the end of this study, the effect of public service reform on public accountability in Nigeria would have been determined.

(ii) Institutional constraints, militating against the performance of anti-corruptions agencies in ensuring accountability and transparency in public service would have been identified at the end of this study.

(iii) Recommendations would be made in the light of the above in order to ensure accountability and transparency in the Nigeria public service.

## 1.5 Hypothesis

The hypothesis postulated in this study is that:

The more effective the public service reform the higher the level of public accountability and transparency.

## 1.6 Scope of Study

This article is committed to the period between 1999 to 2007. The choice of this period can be justified on the bases of being a period of democratic rule which is expected to be more accountable than a military regime. In fact, the principles of accountability and transparency are enshrined in democratic governance in a way that it is not required in military regimes. Even though, many anti-corruption agencies have been established charged with the responsibility of ensuring accountability in the public service, emphasis will be made on the working mechanisms of the ICPC, EFCC and Code Of Conduct Bureau (CCB). Accountability can be of threefold; administrative, financial, and legislative.

## 1.7 Significance of the Study

This study is bound to add to the existing knowledge in the intellectual world. Policy makers and staff of anti-corruption agencies will equally find the study useful as it will enable them strategise more in combating corruption in Nigeria. The Nigerian public which is desirous of seeing accountability prevail in their country will equally find this study worthy as it will serve as an eye-opener and enable them contribute their quota in the battle against corruption in Nigeria which is a responsibility of all concerned.

### 1.8.1 Limitations of the Study

Obtaining data on corruption is not easy to come by. Therefore, the data to be used in this study will be mainly secondary. In addition, few emphasises will only be made on the operational mechanisms of these agencies.

## 1.9 Methodology

The source of data tor this study will be mainly secondary. This include books, journals, magazines, newspapers and government publications. Data generated will be analysed using tables where applicable.

The second part of this paper will review related literature and theoretical framework. The third and last parts will discuss the result of findings and summary, conclusion and recommendations respectively.

## 2.0 LITERATURE REVIEW AND THEORETICAL FRAME

In every organisation, any member assigned a responsibility is given commensurate authority to carry out the task. It is only then that, he can be held accountable. Therefore, the concepts of responsibility, authority and accountability are generally interrelated. A corollary to these is transparency. The concepts of accountability and transparency has gained much currency in governmental studies and practice. Scholars and practitioners advanced different definitions of the concepts.

Olowu (2002; 140) sees accountability as answerability for one's actions or behaviour. It involves the development of objective standards of evaluation to assist the owners of an organisation to evaluate the performance of individuals and units within the organisation. He discerned three crucial components of accountability. These are; a clear definition of responsibility, reporting mechanisms, and a system of review, rewards and sanctions. This scholar's definition emphasises political and administrative accountability to the exemption of financial accountability. Not only that, his failure to identify who the 'owners' of an organisation are; whether the government or the governed or both of them is problematic.

Adamolekun (2006;55) made a contradistinction between control and accountability. He observes that the former is narrower than the later, because, while accountability focuses attention upon the sanctions or procedures by which all public officials (political and administrative) may be held to account for their actions, control is used in reference to administration.

Tukur (1999; 100) espousing the view of Zayyad (1974) observes that, the utility of accountability lies in the fact that, it induces a sense of responsibility in those who are called upon to account and it obliges managers, officials and politicians to engage openly in a dialogue which calls into question what they are doing and sanctions, the basis upon which they are founded.

Tukur (1999) reiterate Bird's (1974) view of accountability by way of 'stewardship. To him;

> every steward is held accountable to the person or body which entrusted resources to him, whether the latter is a 'superior' steward or the ultimate owner. Accountability places two

> obligations upon a steward, he must render an 'account' of his dealings with the stewardship resources, and then he must submit to an examination of that account on behalf of the person or body to whom he is accountable.

It is instructive to note that, this view emphasizes that, accountability is required from the chief executive, the legislature and administrators to whom public trust is given by the people (human, material/ and financial resources) to be used for the general good of the people.

Elaigwu (2005; 214) sees accountability as a sense of responsibility or liability to one's superiors, subordinates as well as employer to whom one must be accountable for the trust reposed on him. This further stresses that, accountability is not only due to the owner of an organization as Olowu (2002) would want us to believe, but also to superiors and even subordinates. The issue of accountability to subordinates makes transparency imperative. Transparency basically refers to our ability to exhibit clearness in action, which puts such actions above question (Elaigwu; 2005).

Reiterating the view of Day and Klein (1987), Abubakar (1988), observes that, accountability is one of the fashionable words of our time. "Over the past decades, new institutions and new techniques have been developed in the service of accountability." Abubakar (1988) espoused the views of MC Kinney and Howard (1978) in defining the concept and dimensions of accountability. He sees accountability as "responsibility to account for stewardship of resources and authority." This can take such dimensions as; fiscal accountability, legal accountability, programme accountability process accountability and outcome accountability. This definition is of the view that stewards are not only required to account for resources but also authority. Its identification of the various dimensions of accountability has placed it ahead of others earlier advanced.

Olowu (2002; 140 - 142) justifies the need for accountability on many grounds. It is essential for the efficient functioning of all organisations especially of public organisations in a democratically governed state. It also enables states to derive optimum benefits of democratic life. Not only that, accountability is also one of the indices of good governance. The demand for accountability has also been aggravated by the sharp decline in resources available to state institutions
the face of rising expectations in the 1980s and 1990s and the pressure on government by citizens to give maximum value for money. Others are the guest for accountability as a pre-condition for foreign aid/assistance by International Assistance Agencies and the increasing versatility and education of the citizenry.

The absence of accountability and transparency breeds corruption. Corruption to the World Bank (1997: 102) is "the abuse of public power for private gain." Otite, (1986:12) sees it as:

> The perversion of integrity or state of affairs through bribery, favour, or moral depravity; when at least two parties have interacted to change the structure or

> process of society or the behaviour of functionaries in order to provide dishonest, unfaithful or defiled situations then corruption has taken place. It therefore, involves the injection of additional but improper transactions aimed at changing the normal course of events and altering judgments and positions of events.

Adagba (2007) espouses the view of Khan (1996) who defines corruption as "an act which deviates from the rules of conduct governing the action of some One in position of public authority because of private regarding motives such as wealth, power or states." It is instructive to note that corruption is not committed by those in position of public or authority as this definition seems to suggest. Corruption is pervasive both in public and private life situations. This definition however, fits well in governance which is the concern of this paper. The above definitions have certain things in common. That is, the violation of norms for selfish gains, which could be economic, political, administrative or social.

The effects of corruption are diverse and excruciating.

> In the political realm, it undermines democracy and the legitimacy of government by subverting formal processes. In so doing, it reduces seriously the trust and confidence of people in their institutions. Corruption in elections and in legislative bodies reduces accountability and representation in policy making. Corruption in public administration results in uneven provision of services. It undermines economic development in a variety of ways of creating distortions, inefficiencies and diverting resources (African Diaspora Initiative; 2007:3).

Public Service Reform is undertaken to among others ensure accountability and transparency and reduce corruption in public service. That is, Public Service Reform and Public Accountability represents means – ends relationship. By Public Service Reform, we mean a change or review in the structure, functions, orientation and modus-operandi of the entire machinery of government.

Mukoro (2007: 36) shares the views of Chikulo (1982), Dror (1976) and Obasi (1988) in describing the concept and purpose of Public Service Reform (PSR). To him, PSR is "a goal oriented and comprehensive change exercise." It is the innovation or injection of new people in a new combination of tasks and relationships into the policy and administrative process. It is "purposeful and goal - oriented and tasks and initiate change in order to improve the skill, relationships into the standard of performance and level of policy and productivity of members of an organisation." On vital purpose missing here is to ensure accountability and transparency.

In ensuring public accountability and transparency in any reform, Braibanti (1966) identifies the need for; ethical system of the entire social order, even diffusion of norms throughout the bureaucratic realm and alternative means of employment. Others are good fibre and tone of political leadership,

strong legislation and judiciary and precision of investigation and sanctional devices.

Since Public Administration operates within a social milieu, it is influenced by it as it also seek to influence its environment. Public Administration and the social system are in a state of mutual causation. Any reform of the Public Service must therefore involve a change in ethical system of the entire social order. This involves changes in value orientation. These include imbibing the culture of honesty, hard work, dedication and patriotism and other virtues in the entire social system.

These norms are expected to permeate the realm of the entire bureaucracy. Such as observance of due process, respect for the rule of law, merit, constant training, integrity, honesty, accountability and transparency in the conduct of government business and democratisation of the bureaucracy among others.

Public Service Reforms are often associated with down sizing of the workforce. For instance, the Federal Civil Service retrenched about 39,000 staff as from 2003 (Tell 3rd December 2007). Brainati (1966) opines that, reduction of workforce will be counter productive where alternative employment opportunities are lacking as the staff will become resentful to the government and the reforms. In Nigeria, many of the retrenched staff are yet to receive some of the diverted severance allowance totalling fifty million Naira by the Bureau of Public Service Reform (Daily Trust 24 Dec. 2007). Baribanti (1966) observes that, a substantial reduction in workforce is not desirable until absorption occur in alternative means of employment. Sheding of workforce is occurring inspite of the high level of unemployment in Nigeria.

Another critical issue in ensuring Public Accountability and Transparency in any reform programme is the fibre and tone of political leadership. There is the need for a honest political leadership committed to abiding to and enforcing accountability and transparency. In Nigeria however, both the executive and legislative arms of government at all levels have been immersed in corruption. Typical examples of this incidences include the privatisation of public enterprises, (The Punch, January 5, 2006:16), the Siemens and Wilbrows Bribery scandals (the Punch, November 19, 25, 26, & 29, 2007 and Tell 3, December, 2007), and over inflation of contracts in the House of Representatives (Tell 5th and 12th November, and 15th October, 2007). Instead of being the vanguards of accountability and transparency, the political office holders, collide with career public servants to defraud the government. Political leadership that comes to power through corrupt means cannot effectively fight corruption.

In reforming a public service to achieving accountability and transparency, there is the need for a strong legislature and judiciary capable of restraining bureaucratic excesses. The legislature can check the excesses of the bureaucracy through mechanisms as oversight function, Public Account Committee and Budget implementation. However, where the legislature (democracy) is just taking root, and corrupt as in Nigeria, it cannot effectively

achieve this. The judiciary (bench) that is expected to support the anticorruption agencies is of recent antithetical (Tell October 15, 2007).

Another critical area of concern is the precision of investigative and sanctional devices of the anti-corruption agencies such as the EFCC, ICPC, CCB and the judiciary. While the anti-corruption agencies are concerned with investigation, the judiciary is responsible for sanctional devices.

## 3.0 RESULTS, FINDINGS AND DISCUSSION

### 3.1 Determination of the Effect of Public Service Reform on Public Accountability in Nigeria

In determining the effect of Public Service Reform on Public Accountability, the researcher relied on the report of the Berlin Based (Germany) Transparency International (World's Leading non-governmental organization fighting corruption). This organisation was established in 1993.

Since data on corruption is difficult to get in any country, the organization used the perception of knowledgeable respondents; local and expatriate residents, business elites, scholars, country analysts and the public at large. The Corruption Perceptions Index ( CPI) used reflects the perceived levels of corruption among politicians and other public officials in Nigeria.

The CPI gathers data from sources that span the last three years and ranges between Ten (10) highly accountable and transparent (highly clean) and zero (0), highly corrupt. Surveys used refers to the number of surveys that assessed a country's performance. As at 2007, this ranges between eighteen (18) and at least three(3) is required for a country to be included in the CPI. This explains that, there are countries that probably have higher corruption and lower accountability and transparency levels than those included in the CPI but were not captured due to inadequate data.

**Table 1: Transparency International Corruption Ranking for Nigeria; 1999-2007**

| SN | Year | CPI | No of Survey used | No of Countries | Ranking | Remark(s) |
|---|---|---|---|---|---|---|
| 1 | 1999 | 1.6 | - | 99 | 98 | Ranked ninety eight in terms of accountability and transparency but second most corrupt of the 99 countries covered. |
| 2 | 2000 | 1.2 | 4 | 90 | 90 | Last in public accountability but first in corruption. |
| 3 | '2001 | 1.0 | 4 | 91 | 90 | Ninetieth in accountability but second in corruption out of 91 countries covered. |
| 4 | 2002 | 1.6 | 6 | 102 | 101 | Ranked one hundred and one in accountability but second in corruption out of the 102 countries. |
| 5 | 2003 | 1.4 | 9 | 133 | 132 | Ranked 132 in accountability but 2nd in corruption out of 133 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | countries covered. |
| 6 | 2004 | 1.6 | 9 | 145 | 144 | Ranked 144 in public accountability but 2nd in corruption out of the 145 countries covered. |
| 7 | 2005 | 1.9 | 9 | 158 | | Ranked 144 in public accountability but 6th in corruption out of 163 countries covered |
| 8 | 2006 | 2.2 | - | 163 | 142 | Ranked 142 in public accountability but 21st in corrupt out of 163 countries covered |
| 9 | 2007 | 2.2 | 8 | 179 | 147 | Ranked 147 in public accountability but 32nd in corruption out of 179 countries covered |

Source: Transparency International, Corruption Perception Index

From table one above, it shows that, for the nine years (1999 - 2007) and for the number of countries covered in each of them, Nigeria was once the most corruption (2000), five times second most corrupt (1999,2001, 2002, 2003, and 2004). She was also the sixth most corrupt in 2005, twenty first in 2006 and thirty second in 2007 despite the establishment of ICPC and EFCC in 2000 and 2003 respectively to compliment the effort of existing anti-corruption agencies such as CCB. The country's CPI of 2.2 out of 10.0 in 2006 and 2007 is till low. It does not show any remarkable improvement in accountability and transparency in public service. The positions only indicated that, more corrupt countries were included in the CPI.

The CPI reveals only one side of corruption. Those who receive bribes, gratifications, help themselves with public funds and interests etc. it does not cover those who offer bribes to win contracts and undue favour. The TI takes care of this limitation through the Bribe Payers Perceptions Index (BPI). While the developing countries have low CPI, the industrialised countries futures prominently in PBI. This has added an international dimension to corruption in Nigeria. The recent Siemens German Company 10m (Ten million-Euros) and Wilbrows International (Panaman based oil services company) six million dollar bribe to public officials are some of the recent bribery scandals revealed in Nigeria. (Tell December 3, 2007;3, The Punch, November 19, 2007;3 and Financial Standard, November 19, 2007:10). See table 2 below.

**Table 2: 1999 Transparency International Bribe Payers Perceptions Index (BPI) Ranking of Nineteen Leading Exporters.**

| Rank | Country | BDI Score |
|---|---|---|
| 1 | Sweden | 8.3 |
| 2 | Australia | 8.1 |
| 3 | Candia | 8.1 |
| 4 | Austria | 7.8 |
| 5 | Switzerland | 7.7 |
| 6 | Netherlands | 7.4 |
| 7 | United Kingdom | 7.2 |
| 8 | Belgium | 6.8 |
| 9 | Germany | 6.2 |
| 10 | United States | 6.2 |
| 11 | Singapore | 5.7 |
| 12 | Spain | 5.3 |
| 13 | France | 5.2 |
| 14 | Japan | 5.1 |
| 15 | Malaysia | 3.9 |
| 16 | Italy | 3.7 |
| 17 | Taiwan | 3.5 |
| 18 | South Korea | 3.4 |
| 19 | China | 3.1 |

Source: Transparency International, Berlin, Germany, 1999

## 3.2 Ex-Ray of Institutional Mechanisms of Some Anti-Corruption Agencies

### 3.2.1 Code of Conduct Bureau (CCB)

The constitution of the Federal Republic of Nigeria, 1999, provides for a code of conduct for public officers (general) and a tribunal, and a code of conduct bureau in schedules five part one and scheduled. Three part one (a) respectively.

Paragraph three of the law establishing Code of Conduct Bureau provides that, the bureau shall have power to:

(a) Receive declaration by public officers made under paragraph 12 of part 1 of the fifth schedule to this constitution;

(b) Examine the declarations in accordance with the requirements of the code of conduct or any other law;

(c) Retain custody of such declarations and make them available for inspection by any citizen of Nigeria on such terms and conditions as the national assembly may prescribe;

(d) Ensure compliance with, and where appropriate, enforce the provisions of the code of conduct or any law relating thereto;

(e) Receive complaints about non-compliance with or breach of the provisions of the code of conduct or any in relation thereto, investigate the complain and where appropriate, refer such matters to the code of conduct tribunal.

The secrecy that often accompanies the declaration by public officers is antithetical to accountability and transparency. This is because, the assets and liabilities so declared are often declared in secrecy. Justified by CCB on the ground that, the National Assembly has not prescribed the terms and conditions' for making them available for inspection by citizens as required by paragraph 3(c). In the circumstances, many corrupt public officers took advantage of the lacuna to engage in anticipatory acquisition of property by declaring assets they had not acquired (Falana, F. 2007). The decision of the CCB to withhold information on asset declaration (except by President Yar'adu and his vice among few others) has made it impossible for citizens, and the mass media to exercise their constitutional duty of reporting non-compliance with the provisions of the code of conduct. Secrecy in governance is alien and antithetical to meaningful reform to ensure accountability and transparency.

### 3.2.2 Independent Corrupt Practices and other Related Offences Commission (ICPC)

The ICPC was established in 2002 vide the Corrupt Practices and Other Related Offences Act 2000 among other provisions, section 6(a)(f) spells out the duties of the commission. These duties are to receive petitions, and to investigate, arrest, and prosecute offenders. It also has preventive and corrective responsibilities through education, publicity as well as study and review of systems. Thus, paramount to ICPC and the reform, is the systematic overhaul of the machinery of government and the reorientation of the citizenry towards accountability and transparency (FMI & NO; 2005).

Section 3(14) of the Act provides that; "The commission shall in the discharge of its functions under this Act, not be subject to the direction or control of any person or authority." (FRN; 2000:13). This provision and among others as given the commission wide powers in the exercise of its duties. However, the recent usurpation of this powers by the executive directing the ICPC and EFCC to report to the office of the Attorney General of the Federation and Minister of Justice even when they have powers to prosecute as if the two commissions were appendages of his office under the guise of the Rule of Law is unhealthy. If the political leadership is committed to ensuring public accountability and transparency (Tell October 15, 2007). The provisions made for the commissions to function effectively are been weakened by the political.

### 3.2.3 The Economic and Financial Crimes Commission (EFCC)

The EFCC was created in December, 2002 through an Act of the National Assembly. It began operation in 2003. The commission is charged with the following responsibilities inter-alia:

1. Investigation of all financial crimes and advance fee fraud, money fraud, counterfeiting, illegal cash transfers, futures market fraud, fraudulent encashment or fraudulent diversion of funds, contract scam, forgery of financial instruments, etc.
2. Coordination and enforcement of all economic and financial crimes law, enforcement functions conferred on any other person or authority.
3. Adoption of measures to identify, freeze, confisticated or seize proceeds derived from terrorist activities, economic and financial crimes related offences or the properties, the value f which correspond to such proceeds.

In the discharge of its responsibilities, section 37 of the law setting up the EFCC makes it accountable to the National Assembly and not the Attorney General of the Federation (AQF) and Minister of Justice. The declaration by the AGF that the EFCC and ICPC must report to him have emboldened him to interfere in the trial of former Abia State Governor (Uzor Kalu) and the investigation of his Delta State Counterpart (James Ibori) (Tell, October 15,2007). This has decimated the powers of the commission.

Worst hit by his political interference is the EFCC whose chairman, a widely a claimed anti-corruption Cezar has been sent on compulsory study leave (Saturday Punch, December, 27, 2007).

## 4.0 SUMMARY CONCLUSION AND RECOMMENDATIONS

### 4.1 Summary and Conclusion

The data obtained from TI has indicated that in spite of the reforms undertaken to ensure public accountability and transparency not much has been achieved so far. As Nigeria's best score of CPI so far is 2.2 out of ten (10). This is equivalent to 22% score in public accountability.

The literature also indicate a high level of political corruption which can be a reflection of the decay of value system in Nigeria. Both political and career officers collude to defraud the state as exposed by the Siemens and Wiblrows International bribery scandals of past corrupt leaders.

There has also been cases of political interference into the activities of anticorruption agencies. This is weakening the operation of the agencies. The failure of the CCB to publicly declare the assets and liabilities of public officers has denied the citizens and the mass media to report cases of non-compliance of the code of conduct'of public officers.

The corruption in Nigeria has also gone international. This can be demonstrated by the recent exposure of bribery by foreign companies; Siemens and Wilbrows International to public officers and the Ruling Peoples Democratic Party (PDP) in Nigeria. This numerous foreign bank accounts operated by former governors of Delta, Abia, Plateau and Jigawa to which public funds are starched to are few of revealed cases of breaches of code of conduct for public officers.

From the foregoing, it can be concluded that, the Public Service Reform effort of the Federal .Government of Nigeria has not achieved the desired level of accountability and transparency in the public service.

### 4.2 Recommendations

In view of the findings in 4.1 above, there is the imperative need for societal value re-orientation of the entire citizenry. This is because, rules and regulations and other institutional structures are not enough to reform the society, men need to be also reformed. Mass mobilization is essential to this. There is also the need to democratize and not politicize the bureaucracy internally and externally.

Strong political leadership that is committed to ensuring accountability and transparency is required in any reform to fight corruption. Strong legislature and judiciary are also required to enforce sanctions. There is also the need for strict rules on funding of political parties and electoral campaigns so that, money cannot buy power.

Greater powers and autonomy should be granted to the anti-corruption agencies (CCB, EFCC, ICPC etc). For instance the code of conduct bureau should be allowed to continue to handle maters relating to the violations of the code of conduct by public officers without any interference from the office of the AGF or from any other quarters whatsoever. Corrupt Public Officers should be severely punished for any breach of the law.

Public Declaration of assets and liabilities by public servants be explicitly made compulsory by the constitution for all political office holders and career staff occupying statutory positions at all levels of government. This will enable the citizenry and the mass median report cases of non-compliance by such officers to the CCB. If you a public official, privacy cannot be an obstacle to vetting the origin of unexplained wealth. This calls for constitutional review.

There is also the need for media reform. An open media is a force that must be tapped and turned into action at all levels of government. Secrecy in governance is alien to the principles of accountability and transparency. A timely passage, approval and enforcement of Freedom of Information (FOI) Bill will be useful here.

Since corruption has gone international in Nigeria, it is absolutely important that, government should invoke national and international laws and institutions in the fight against corruption in a consistent and fair manner. This is particularly relevant in asset recovery such as the World Bank Stolen Asset (StAR) Recovery initiative.

## REFERENCES


Abubakar, H.I. (1988); "Financial Control and Accountability in the Management of Public Finances in Nigeria." *The Nigerian Journal of Public Affairs*, Vol. Xii, No. 2.

Adogba, O.S. (2007); *"An Assessment of the Institutional Frameworks for Combating Corruption in the Nigerian Public Sector in the Fourth Republic'* being a Faculty Seminar Paper Presented to the Department of Public Administration, Faculty of Administration, Ahmadu Bello University, Zaria.

Adamolekun, L. and Kiragu , K. (2002); " *Public Administration Reforms,"* in Adamolekun, L. (ed) *Public Administration in Africa, Main Issues and Selected Country Studies,* Ibadan, Spectrum Books Limited.

Adamolekun, L. (2006): *Politics, Bureaucracy and Development in Africa,* Ibadan, Spectrum Books Limited.

African Diaspora Initiative (2007); *Anti-Corruption and Governance.*

Braibanti, R. *('1966): "Transnational Inducement of Administration Reform; A Survey of Scope and Critique of Issues'* in Montgomery, J.D. and Siffon, W.J. (eds) *Approaches to Development; Politics, Administration and Change,* New York, McQraw-Hill Book Company.

Constitution of the Federal Republic of Nigeria, 1999, Lagos, Federal Government Press.

Daily Trust, December, 2007.

Elaigwu, J.I. (2005): *Nigeria Yesterday and Today for Tomorrow; Essays in Governance and Society,* Jos, Aha Publishing House.

Falana, F. (2007): *"Between Model and Moral Precept,"* in the Punch, Wednesday July 4, 2007. P. 13.

Falana, F. (2007): *Governance, Rule of Law and Anti-Corruption,* in the Punch, December 10, 2007, P. 91 & 94.

Financial Standard, November 19, 2007 P. 10.

FRN (2000) *The Corrupt Practices and other Related Offences Act, 2000,* Ibadan, University Press.

FRN (2005) *The Obasanjo Reforms; Anti-corruption Crusade*, Abuja, Federal Ministry of Information and National Orientation. (FMI & No).

Mukoro, A. (2007): *Human Resources Training and Development for the Civil Service in Nigeria; A Delta State Perspective,* Charlotte, NC, USA Catawba Publishing Company.

Ogbechie, C.N. (2006): *"The Federal Public Service Reforms; Panacea to Redtapism and Inefficiency, a* Paper presented at the Seminar of the National Association of Public Administration Students (NAPAS), A.B.U. Chapter, Zaria, 20th June, 2006.

Ogiri, A.A. (2004): *Good*

*"Judicial Perspective of Public Administration and Governance" a* Paper Presented at the National Conference on Public Administration and Good Governance, held at Kongo Conference Hotel, Zaria, 9th-12th March, 2004.

Olowu, D. (2002) *"Accountability and Transparency* in Adamolekun, L. (ed) Public Administration in Africa, Ibadan, Spectrum Books Limited.

Otite,O.(1986): Odekunie *"On the Sociological Study of Corruption"* in F. (ed) *"Nigeria, Corruption in Development*, Ibadan, Ibadan, University Press.

Saturday Punch, December, 29, 2007 P. 7.

Tell 12, November, 2007.

Tel l 15, October, 2007.

Tell 5, November, 2007.

Tell Magazine December 2, 2007.

The Punch, January 5, 2006.

The Punch, November 19, 2007.

The Punch, November 25, 2007.

The Punch, November 26, 2007.

Transparency International Bribe Payers Perceptions Index (BPI) 1999.

Transparency International Corruption Perceptions Index (CPI) 1999 - 2007.

Tukur, M. (1999): *Leadership and Governance in Nigeria; The Relevance of Values,* London, Hodder and Stoughton.

World Bank (1997): *World Development Report 1997, the State in a Changing World,* Washington D.C. World Bank.