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ACCOUNTABILITY AND TRANSPARENCY IN NIGERIAN CIVIL SERVICE

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Abstract

Lack of accountability in the management of the public sector in Nigeria has remained a critical issue especially since 1999 when democratic rule was reestablished in the country after a long period of military rule. Due to poor culture of accountability, corruption has become endemic in the country. If corruption permeates the political, economic and social spheres of communities and countries, the stability and security of individual states and of the international community are threatened and there can be few prospects for development and prosperity. The Nigerian civil service has lost its glory as accountability and transparency have disappeared into the "tin air". This study has become necessary as a result of lack of implementation of socio-economic reform and its after effects on the nation's development. The paper addresses the challenge of how best to ensure that public officials are held accountable for their actions and even inactions. The "get rich quick syndrome" has taken over our society and some professional bodies pay little or no attention to professional ethics. Based on the foregoing, we recommend among others that: Public officers are accountable to the people and should be punished for contravening regulations. The transparency in public administration has a great impact in the process of public administration reform and promotes the level of efficiency, effectiveness and responsiveness, as main components of the concept of good administration.

Keywords: Accountability, Public Administration, Integrity, Good Governance, Transparency.

Introduction

The 2005 World Summit emphasized the need for solid democratic institutions responsive to the needs of people and the need to improve the efficiency, transparency, and accountability of domestic administration and public spending and the rule of law, to ensure full respect for human rights, including the right to development, and to eradicate corruption and build sound economic and social institutions. It further recognized that fighting corruption at all levels is a priority and that corruption is a serious barrier to effective resource mobilization and allocation, while diverting resources away from activities that are vital for poverty eradication, and economic and sustainable development. The ability of any government to move forward despite all odds is a sign of good management. Civil service society was the state of partial interests and has been thought of as one of the most crucial requisites for freedom and democracy. The civil virtue of ethical reasoning in state action entails that public institutions be responsive to society and pay attention to the needs and demands of the people, facilitating access to service and creating on enabling environment for sustainable human and social development. Civil service society not only furnishes the state with needs and demands

of an individual nature but also with valuable sources of information, feedback criticism and evaluation of performance.

Accountability and transparency has always been a major course for concern for many years as a result of misstatement of the financial statement, fraud and corruption in the public service. Although some policies and some legislative act have been made by the government concerning this issue after the establishment of the Nigerian Constitution in 1999 with several amendments over the years; Budget Monitoring and Price Intelligence Unit (BMPIU), the Economic and Financial Crimes Commission (EFCC) Act 2002; the Independent Corrupt Practices and other related offences (ICPC) Act (2000); the Advance Fee Fraud and other related offences Act (1995); the Financial malpractices in Banks Act (1994); among others, still; headlines are still posted about the issue of corruption in the public service. It is obvious that corruption remains unabated in Nigeria despite the purported efforts by successive administrations particularly since 1999 (when the country returned to democratic rule) to stamp it out by strengthening public accountability. Usually, political leaders in Nigeria talk the talk but do not walk the walk as far as combating corruption is concerned – the management of the fight against corruption is still cosmetic. Perhaps democracy as a system of governance offers the best hope for entrenching and enhancing public accountability in a society.

Transparency and access to public administration such that the general public can acquaint themselves with the state's activities and familiarize themselves with it in order to carry out their obligations. Civil servants in each country must possess qualities such as honesty, truthfulness, impartiality and incorruptibility. Civil servants must tolerance and understanding. They have an obligation to understand and exemplify this wider loyalty. And then keeping with their oath of office, officers and supervisors should be open to all views and opinions and make sure that the merits of staff are properly recognized. Officers are also responsible for guiding and motivating their staff and promoting their development. They must act impartially without intimidation and favoritism. It must be the duty of civil servants to report any organization's rules and regulations. The staff has the right to on environment free of harassment. Civil servants must not accept, without authorization from the executive head, any honor, decoration, gift, remuneration, favors or economic benefit of more than nominal value from other external to our agency.

Insight into Accountability

Accountability is a process where a person or group of people is required to present an account of their activities and the way in which they have or have not discharged their duties. By inference, a person is held accountable for not only his/her actions but also inactions. Accountability also implies that the regularity and the efficiency of the use of public funds, including their own actions and activities are in line with the constitution and the civil service rules. Patton (1992) argued that, accountability implies the need to report both financial and nonfinancial information. Financial information is in the form of existing financial statements and non-financial information could be reported using exploratory narratives. The United States Government Accounting Standard Board (GASB) Concept Statement No. 1 states that, government financial reports should be able to assist users in assessing accountability and making economic, social and political decisions (Patton, 1992). Delegation necessitates accountability and that such accountability involves reporting.

Transparency

The transparency in public administration has a great impact in the process of public administration reform and promotes the level of efficiency, effectiveness and responsiveness, as main components of the concept of "good administration". In this regard the transparency in public administration is sustained by the use of new modern Information and Communication Technologies. Therefore, the modernization and computerization of public administration are considered as the main factors of government transformation toward a higher level of transparency and open information accessibility.

Transparency symbolizes a mechanism of promoting good governance and public trust in a democratic and modern public administration. In democratic and modern public administration, the principle of transparency is a controlling element against maladministration and corruption and the promoter of good governance and accountability toward protection of public interest and citizens' rights.

The Nigerian Civil Service

The Nigerian Civil Service consists of employees in the ministries, Nigerian government agencies other than the military. They are career civil servants in the Nigerian ministries and parastatals, progressing based on qualifications and seniority. Severally, the government has been introducing measures to make the ministries/parastatals more efficient and responsive to the public. The Nigerian Civil Service has its origins in organizations established by our colonial masters' (the British). Nigeria gained full independence in October 1960 under a constitution that provided for a parliamentary government and a substantial measure of self-government with three regions (Northern region, Western region and the Eastern region). Since the abuse or misuse of public power by government officials is tantamount to a betrayal of public trust, accountability is therefore a necessary adjunct to the power that officials exercise on behalf of the citizenry. Accountability ensures the responsible and transparent exercise of pubic power. Accountability is the basis for enforcing responsibility. The fact that public officials know that they can face possible sanctions for abuse or misuse of power helps bringing sanity to governance. However, accountability is intended to facilitate rather than impede the exercise of power in conformity to the public interest. In a society that embraces accountability, public officials are conscious of the fact that they are to serve and pursue the common interest of the people at all times.

The problem of accountability and transparency has been existence for many years in the public sector and as a result as affected the Nigerian economy negatively. An instance of ghost workers existing in payroll, embezzlement of public fund, and corruption has been recorded to have occurred and still occurring in the public service. However, reporting system has been criticized for not reporting government liability and the real state of other finances. Also, public officers are guilty of not ensuring that their duties their duty is effectively and efficiently enough to avoid lack of transparency and accountability. Lack of transparency in the public sector is as a result of poor implementation of law.

In 2001, Federal Government public procurement conducted a diagnostic survey, it was reported that Nigeria lost several hundred billions of Naira over the last few decades due to flagrant abuse of procedures, monumental corruption, lack of transparency and merit in the award of contracts in the public sector and accountability quandary. It was asserted that lots

of billions vanished on frequent basis from government treasury as reported by Federal Government public procurement 2001 diagnostic survey but the question is where has it vanished to? More and more, the importance of transparency should be considered as a tool to address some of the biggest challenges for a sustainable and democratic administration. The practical implementation of this principle has the potential to be limited in cases of confidentiality, or the secrecy of the work in the administration.

Public Officials and Civil administrators can be held accountable for three basic things:

I. Stewardship of public funds including:

- Regularity which means the requirement for all expenditure and receipts to be dealt with in accordance with the legislation authorizing them, any delegated authority and the rules of government accounting;
- Propriety which is a further requirement that expenditure and receipts should be dealt with in accordance with parliament's intentions and the use of principles of parliamentary control, and in accordance with the values and behavior appropriate to the public sector;
- Value for money; and
- Effective management systems

II. Compliance

- With the law,
- With government policies and initiatives; and
- With public expectations of proper conduct

III. Our performance including:

- Against objectives and targets, and
- In delivering acceptable levels of service to the public.

Impact of Transparency and Accountability in the Quality of Administrative Decision-Making Process

Based on many empiric studies, it is understandable that there is a link between the principle of accountability and transparency, because only through transparency, the public officials prove that the principle of accountability and responsibility are being respected. Transparency refers to unfettered access by the public to timely and reliable information on decisions and performance in the public sector, while, accountability refers to the obligation on the part of public officials to report on the usage of public resources and answerability for failing to meet stated performance objectives). As long as accountability remains a duty for the public officials to report for their actions, then, the transparency becomes a practice. Fraudulent elections constitute a big threat to democratic accountability as it subverts the will of the electorate. Yet perpetrators of electoral fraud are allowed to escape justice. As at today, there is no single reported case of conclusive prosecution of electoral offenders anywhere in the country. But without electoral legitimacy, it would be unrealistic to expect accountability and good governance from political leaders who did not earn the genuine mandate of the people. In fact, political office bearers that come into office by electoral fraud have no accountability to the people.

To make matter worse, corruption which is the abuse of public power or office for private or sectional gains is pervasive and well entrenched in every sector of the Nigerian society. Because corruption aggravates poverty, the Nigerian populace has been kept in a perpetual state of poverty through corruption. One of Nigeria's anti-corruption agencies, the Independent Corrupt Practices and other related offences Commission (ICPC) believe that there is not only evidence of corruption in the nation, but that corruption is also an impediment to Nigeria's development. There is no democracy without accountability and transparency, because "accountability is the obligation or willingness to accept responsibility or to account for one's actions. Transparency is the quality of "being easily seen through" and, in governance, is when actions of an organization are "scrupulous enough to bear public scrutiny." In this direction, in one hand, transparency serves as a supportive tool to assess the level of the administrative making process; while on the other hand, it shows that the administrative practice is in line with domestic and international legal framework vis-à-vis administrative justice.

Means of Ensuring Public Accountability in Nigeria

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

- Since Nigeria claims to be a democracy, election and opposition are at least theoretically if not in practice, means of ensuring public accountability. Periodic free and fair election is a necessary precondition for democratic governance. The implication of this is that the knowledge that elected officials who do not satisfy the electorate may likely lose in a subsequent election enhances accountability. Institutionalized political opposition also promotes accountability as it not only guarantees electoral competition and choice for the electorate but also act as check on the government.

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

- **Ethics And Anti-Corruption Agencies**
  A number of public institutions exist to combat unethical behaviour and corrupt practices in Nigeria. These include the Office of the Auditor General, Office of Accountant General, Code of Conduct Bureau (CCB) and Code of Conduct Tribunal (CCT), Independent Corrupt Practices and Related Offences Commission (ICPC), Economic and Financial Crimes Commission (EFCC), and the Nigeria Extractive Industries Transparency Initiative (NEITI). Section 85 of the 1999 Nigerian constitution (Nigeria, 1999) provides for the office of Auditor General so as to ensure that public officers adhere to all the financial guidelines as well as government budgetary

regulations and practices put in place to strengthen accountability in the public sector. In addition, internal and external audit systems are in place in Nigeria Public Service. The Accountant General of the Federation (AGF) cooperates with the Auditor General to enable the later perform his/her duties of ensuring proper financial management and accountability in the public sector.

Transparency and accountability improves the performance of public administration. For example Peter Aucoin and Ralph Heintzman refuse to accept that accountability and improved performance necessarily pull in opposite directions; on the contrary, they state that accountability can, and should, be a major force for improving performance (Wolf, 2000, p. 16). Therefore, constitutional modern democracies should not only guarantee clear rules for access to executive power, but must also ensure the transparent operation of public functions, so that society may know and evaluate governmental management and the performance of civil servants. This process implies a true cultural transformation of the concept and practice of public service; it assumes the submission of government management and the performance of civil servants to the daily scrutiny of society; it requires the right to access information to be disseminated and take root among the population and for its exercise to be effectively promoted, as well as the right to privacy and the private lives of persons, through the protection of their personal data. It requires, in short, the generation, encouragement, and consolidation of the culture of transparency and access to public information.

Curtin and Meijer in their analytical approach about **"Does transparency strengthen legitimacy",** they reach the conclusion that the principle of transparency is a key element of democratic institutions and can only be a starting point in building public understanding, participation and involvement, but in their opinion - naive assumptions about the relationship between transparency and legitimacy can and should be avoided. Fraud is the obtaining of financial advantage or causing of loss by implicit or explicit deception; it is the mechanism through which the fraudster gains an unlawful advantage or causes unlawful loss. Fraud investigators often point to three common factors when fraud occurs (the 'fraud triangle'). First, perpetrators of fraud need an incentive or pressure to engage in misconduct. Second, there must be an opportunity to commit fraud, and third, perpetrators are often able to rationalize or justify their actions.

Therefore, accounting information system is an information system that is designed to make the accomplishment of accounting function possible not only in corporate organizations but also in the public sector. It processes data and transactions to provide users with the information they need to plan, control, and operate their businesses. Thus, business are: collecting and recording data about the activities and transactions; planning; processing the data and turning it into information to be used in decision-making for planning, application and control activities; and carrying out the necessary controls in order to protect the business assets.

Conclusion

The objective of this study is basically to find the effect of transparence and accountability on financial report system in Nigerian public service. The regression result shows that there is a positive relationship between transparence and accountability on financial report system. However, only accountability has a significant effect on financial report system in Nigeria

public service. This implies that an increase in accountability will lead to a stronger financial report system in Nigeria public service.

After the evaluation of transparency and accountability in financial reporting of the Nigerian public service and the assessment of the negative effect of lack of transparency and accountability in the financial reporting system, it has been discovered that if this situation is not well taken care of it will endanger the rapid development of government resources or public funds.

The obligation of an individual or group of individuals including organizations is to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner. It also includes the responsibility for money or other entrusted property. In ethics and governance, accountability is answerability, blameworthiness, liability, and the expectation of account-giving. In the civil service /public sector organizations, accountability has expanded beyond the basic definition of "being called to account for one's actions". It is frequently described as an account-giving relationship between individual actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct". Accountability cannot exist without proper accounting practices; in other words, an absence of accounting means an absence of accountability.

Recommendations

Government should introduce an audit committee independent of the local government ministry or those in charge of the ministry to ensure that the report depicts an error free and corruption free financial reporting system in the Nigerian public service. Government should establish a special commission charged with the responsibility of ensuring that the ministries and extra-ministerial departments are well monitored to ensure transparency and proper accountability; thus, reducing complaints such as: collection of bribes, payment of salaries to ghost workers, and inefficiency of public office holders. Also, strict compliance to all rules and regulations, procedures and plans regarding public budgeting and reporting practices in order to attain the goals of public sector in Nigeria should be enforced. All public organizations should be audited regularly and the release of such audit report should be expeditious and timely. Cases like the release of a 2009 audit report in 2012 do not augur well for accountability and should be avoided. In addition, it is imperative to audit all government expenditures. Presently certain government expenditures such as the so called security vote are not subject to audit. This loop hole has been exploited and huge amounts of money expended outside the usual financial management processes without accountability. As such, all government expenditure without exception should be audited.

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