

---

## The Role of Code of Conduct Bureau in Ensuring Probity and Accountability in the Nigerian Public Service

---

<sup>1</sup>Mahmoud Umar & <sup>2</sup>Umar Adamu  
*Department of Public Administration  
Gombe State University Gombe*

---

---

### Abstract

The study assesses the role of code of Conduct Bureau and Tribunal in ensuring probity and accountability in Nigeria. The study opines that the Nigerian economy since the 1970s had shown signs of strains. Now this strain has taken a more deeper dimension as the Nigerian state is seen by many as a medium of primitive accumulation and its institutions have become gold mines in the process of this accumulation. The study employs the use of content analysis as a basic methodology of the study. Findings indicate that Code of Conduct Bureau is saddled with enormous responsibilities of ensuring Asset Declaration for public officers. The study reveals that the Bureau is fully determined to carry out its responsibilities, it is however handicapped in terms of funding and enforcement. The study recommends that adequate personnel and funding should be provided for the Bureau to translate its mandate into reality. To ensure effective enforcement of asset declaration the Bureau should be empowered by Law to carry out its operations.

*Keywords: Code of Conduct, Accountability, Performance,  
Tribunal Transparency*

Corresponding Author:

Mahmoud Umar

## **Background to the Study**

The issue of financial accountability has attracted considerable attention in many parts of the world. In England, for example, the desire to control the monarchies finance had been major subjects of concern before the emergence of a parliamentary system of government in the 19<sup>th</sup> century. Significantly too, one of the earliest committee of British parliament was the Public Account Committee (P.C.A). The committee was first established in 1662, which served as parliamentary instrument for controlling public expenditures. In France, the court of account was created under Louis XIV as the means of controlling the finances of the monarchy. When in 1951 Nigeria adopted a quasi-parliamentary system of government. One of the few committees established was a public account committee. This idea is in line with Bashir (1998:41) when he noted that there is need to control finances of governments to minimize wastage.

To ensure financial accountability, it is necessary to appoint an independent official charged with the responsibility for auditing government accounts. The Auditor-general gives the legislature a role to play in control and makes provisions for the establishment of internal checks and balances jointly maintained by the office of the director of budget, ministries, departments and all government agencies. In its broadest sense the idea of financial accountability out to cover objectives that are commonly summarized as value for money. It is in view of the above that this paper examines the role of Code of Conduct Bureau in ensuring probity and accountability in the Nigerian Public Service. The study also examines the operational procedures of the Bureau with a view to identifying the major constraints that hinder effective service delivery by the Bureau.

## **Literature Review**

### **Probity and Accountability**

For a public officer to command some sense of probity one needs to possess and maintain some level of accountability. Accountability is often misconstrued to refer to fiscal issues alone. Accountability is a concept, which denotes that whoever is given a task to perform is usually held responsible or “accountable” for the results of his performance. The task could be taking care of personnel, equipment, information or money, (Williams; 2006). This then implies that those assigned the task of whatever kind should be held responsible for the performance with respect to that particular task. Effiong, (2000) also assumes that to be accountable simply denotes responsibility and capability of giving explanation.

### **Research Questions**

The following questions will be answered from the information generated in the study:

- i. What role does Code of Conduct Bureau plays in fostering accountability in the public service?
- ii. What are operational procedures of the Bureau in carrying out its activities?
- iii. What are the structural and technical constraints affecting the activities of the Bureau?

The methodology adopted was the use of secondary data mainly derived through the use books, journals, official government documents and periodicals.

Organizational authority is the degree of discretion conferred on people to make it possible for them to do their judgment. If a subordinate accepts that, the manager can hold the subordinate accountable. Accountability is therefore, the subordinates acceptance of given task to perform because he/she is a member in the organization to report on his/her discharge of responsibilities and to be judged fairly on the basis of his/her record of accomplishment. In the secretary-manager relationship for example, the secretary is accountable to the manager. Thus accountability, unlike authority and responsibility, always flows from the bottom up. It is an explicit contract to perform certain task-related activities in return for some reward – usually money, (Henry, 1999).

To apply the concept of accountability in any field or endeavour, it is often suggested that certain components must be present. There should be, first of all, some measurable objective in terms of output or expected behaviour or desired results. Secondly, there must be a programme or list of guidelines to lead to the achievement of those measurable outputs or expected behaviour. The third component is that there has to be some parameters or yardstick of measurement to guide the process of evaluation of the achievement of those objectives. Evaluation could be that in form of determining how effective or otherwise the person (i.e. the officer) has been able to accomplish or keep custody of the task(s) he is responsible for. The fourth and the last component consists of a systematic method of feedback to the superior office (i.e. the decision-makers) or those to whom the officer is accountable, so that appropriate revision of the programme or reward and punishment can be decided upon. The most interesting part on these components is the combining of all those tasks into a unified whole or into what may be called a “systems approach” to public service.

In organizational context, the term accountability refers to an official's personal obligation to carry out assigned duties or activities and be responsible for results or outcomes in other words, it may imply a personal aggregate of moral obligations on the part of a particular class of officials or bureaucrats to use delegated powers for the purpose they were meant. On the other hand, probity means integrity, rectitude, and uprightness and tested honesty (Effiong, 2000).

In the public sector, accountability entails among other things the making of returns of revenue accruing to it. When there is proper accountability of these resources, the government shall be in a better position to provide its citizens with their basic wants such as hospital, school, road, water among other things for the general progress of the country our contention here assumes this perspective in respect to accountability and probity in the Nigeria public service (Baikie, 2000).

The problem of the Nigeria public services is not its management but management of resources as Nigerian public service is blessed with high-ranking management technocrats. The need for probity and accountability in public service is high due to the fact that the critical issues of government ultimately involve moral choices. Furthermore the definitive policy decision made by public officials often have at the bottom line conflicting ethical issues such as whether to give precedence to the public interest or to the

narrower demands of profession, department, Bureau or Clientele. The ambivalent position in which public officials often find themselves has had some expert in the field to suggest that the major qualification for success of the executive is the ability to resolve these competing ethical codes-legal, technical personnel, professional for organization.

Another reason for probity and accountability derives from the fact that our poorest governmental performances whether technically or morally, are generally associated with situations in which a few citizens wield special private influence. The Guardian (1990) as opined by Onyeoziri raises this issue with regard to the emerging pattern of implementation of Nigeria's privatization policy. Onyeoziri further notes that the current dispensation make political heads of ministries and parastatals master custodians of the public interest and suggests that when such public functionaries covert their personalized preferences into binding public policies as is often the case, they should be challenged to justify their actions. This is more so, he believes, because ours is an environment in which government tends to have its fingers in almost every aspect of the public realm.

#### **The Role of Nigerian State on Probity and Accountability**

Since the late 1970's, the Nigerian economy has shown signs of serious strains. The fact that the state in neo-colonial economy serves as a medium of primitive accumulation means that its institutions has become gold mines in the process of accumulation. Consequently, the crisis manifest itself on the surface in lack of probity and accountability i.e. mismanagement, embezzlement and corruption which the underlying problems are structural, state and state policy is invariably directed to these superficial issues.

The state, particularly since 1982, sought to address these issues of corruption, accountability and probity in the public services. The crisis in 1983 brought into sharp focus the intra-factional struggles within the Nigerian national bourgeoisie. The economic stabilization Act (1982) was a partial response by the government at instilling some order in the haphazard way primitive accumulation is conducted which did not go far enough because the Government lacks the political will and power to do it. This crisis necessitated the 1983 coup of Buhari, whose administration thought it had the wherewithal and the power to entrench some order on primitive accumulation by introducing War Against Indiscipline (WAI).

In a sense the roots of this intra bourgeois struggle could be traced as far back as 1972 with the Enterprises Promotion Decree No. 27 when a faction of the bourgeoisie pressed for and won certain inroads in the Nigerian market. Ever since, the state has been vacillating between one faction of the bourgeoisie, the "productive" and another the "commercial".

#### **The Code of Conduct Bureau and Probity and Accountability**

The need for Code of Conduct for public officers in a developing polity such as Nigeria cannot be over emphasized. This is particularly so when viewed against the backdrop of large-scale fraud and corruption which have become prevalent in the civil service.

As observed by Olojede (2001:2),

*... hopes were high as the country strove towards attaining a strong and viable economy but all this changed in the mid-1970s when top ranking public office holders held personal interest above common goals. This apparent hindered transparent leadership and promoted abuse of office. The result was a weakening of public morality giving rise to bribery, corruption, greed, cheating, money laundering, misappropriation and embezzlement. Corruption therefore became a national concern.*

It is therefore envisaged in spite of the above contention that a set of ethics and rules of behaviour for public officers will go a long way in curtailing this malice.

### **Objectives of the Study**

Section 2 of the Code of Conduct Bureau and Tribunal act, LFN 1990 provides that the aims and objectives of the Bureau shall be to Establish and maintain a high standard of morality of Government business and to ensure that the actions and behaviour of public officers conform to the highest standards of public morality and accountability (L.F.N. 1990).

To achieve these objectives the Bureau performs the following functions

- a. Receive assets declaration by public officers in accordance with the provisions of the decree;
- b. Examine the assets declarations and ensure that they comply with the requirements of the decree and of any law for the time being in force;
- c. Take and retain custody of such assets declarations; and
- d. Receive complaints about non-compliance with or breach of the decree and where the bureau considers it necessary to do so refer such complaints to the Code of Conduct tribunal in accordance with provisions of the decree.

It is an incontrovertible fact that every society has its ills. Hence, from time to time, the authorities of every society make efforts to contain the societal ills by the enactment of laws, and prescribing appropriate sanctions for anybody whose behaviour is deemed to have deviated from the norms or Code of Conduct of the society. The Federal government of Nigeria set up the Code of Conduct Bureau in an effort to curb the acquisition of ill-gotten wealth by public officers. Asset declaration by public officers came into practice in Nigeria by the virtue of section 15 of the Code of Conduct Bureau and Tribunal Decree No. 1 of 1989. The fifth schedule of the 1999 constitution is also unequivocal about asset declaration by public officers.

From the mandate of the Bureau, it is clear that the Bureau has a difficult task, more so, the Nigerian society of today is pervaded with a low level of moral standard, probity and accountability.

In Nigeria today, our poorest governmental performance whether technically or morally, are generally associated with situations in which a few citizens wield disproportionate influence and the public interest gets buried under their special private influence. In the

overall analysis, public interest is sacrificial in favour of private interest. This makes it proper and necessary for society to seek to audit the performances and personalities of those occupying high offices because they have such awesome potentials to improve or destroy the collective well-being of others with such frightening ease. As a watch-dog of the society, the Code of Conduct Bureau owes it a duty to check this kind of situation.

### **Code of Ethics for Public Office Holders**

The Code of Conduct for public officers is spelt out clearly in the 1999 constitution, fifth schedule part 1. This section of the constitution (1999) clearly clarifies on conflict of interest with one's duty: restrictions on public officers receiving two paid emoluments at the same time; prohibition of foreign accounts; retired officers accepting more than one remunerative position; asking and/or accepting gifts/benefits in kind; bribery of public officers; abuse of powers; membership of societies; and declaration of assets. Accordingly, the Code of Conduct Bureau has specified what it considered as the ideal behaviour expected from a "responsible" public officer. This includes; that a public officer is not expected to discriminate against any citizen for whatever reason; strict adherence to the rules and regulations of the public service; being faithful and loyal to the nation and the employer; demonstrating some level of honesty in the discharge of official duties; being accountable for all items money, materials and men placed under his/her supervision, respect for constituted authority: and being punctual.

### **Enforcing Accountability: The Role of the Bureau**

Enforcing and monitoring ethics and accountability are the duties of all but especially the persons involved. The public officer therefore is the first individual for safeguarding, enforcing and monitoring his own activities in line with the accepted work ethics and in accordance with the principles of accountability. The UNCEA & A. ADAM (1991) suggested the issuance of clearance certificate against corruption as practiced in Cote d'Ivoire. This was meant to supplement government regulation governing use of public funds. This practice consisted of first, the provision that any payment to be made from public funds to a beneficiary of a contract should be effected only on the presentation or delivery of a written statement made under oath indicating that the beneficiary has concluded the work for which the payment is affected. Secondly, this practice also consisted of the provision that a statement must mention that a beneficiary of the state contract has paid no compensation either directly or indirectly and in any form whatsoever, to any person in the service of the state with the aim of seeking a public official's cooperation.

Another important role which public officers can play in ensuring probity and accountability is to help themselves through perhaps the workers union to design and develop strategic and practical processes and instruments for creating an ethical and morally acceptable work environment in the public service. Specifically, training programmes on ethics should be made mandatory on first appointment, as well as on periodic basis and should precede all forms of mobility in the public service, vertical or lateral. Public officers should avail themselves of this opportunity. Moreover, ministries, departments, parastatals and other newsletters should exchange ideas on matters of government (Smith, et al., 1986).

Whatever roles Code of Conduct may play or may have to play in ensuring probity and accountability in the society may be limited to some great extent, judging from the above. The limitation may be owing to the convincing fact that all public officers are accountable to some authorities. These authorities are usually - perhaps mostly - directly under the care and supervision of politicians. If politicians live up to expectation by exhibiting some level of probity, public officers may follow suit, and ultimately this shall lead to the achievement of government's objective. If on the other hand political figures and political office holders decide to abuse their respective office or bastardize the mandate entrusted on them by the electorate the repercussion shall be far reaching and may extend to the lower level. This may ultimately retard governments' progress. For example, Bukola Saraki, who was previously Kwara state governor and now Nigeria's Senate President, has recently been embroiled in legal battles and corruption charges with Nigeria's Code of Conduct Bureau. The Code of Conduct Bureau, on September 11, slammed a 13-count charge of corruption on Senator Olubukola Saraki, accusing him of offences ranging from anticipatory declaration of assets, to false declaration of assets in forms he filed before the Code of Conduct Bureau while he was governor of Kwara State. As it stands, Saraki is innocent until proven guilty by the tribunal, and even then, he has recourse to the Court of Appeal. If he is convicted, he could be facing hefty fines and a jail term which commences immediately, regardless of his position (Onifade, 2015).

There are equally other agencies that must be seen to be doing their work in order to supplement any effort from the public officers. If the Code of Conduct Bureau, the Police, the State Security. The Civil Service Workers Union (and NLC) and numerous other public outlets are neglected or are seen to be neglecting their primary responsibilities, any effort at ensuring probity and accountability by any segment of the population may amount to effort in futility.

### **Problems of the Bureau**

It can be established from the above analysis that the Bureau is fully determined to combat corruption in Nigeria. However, it is handicapped in terms of funding and power. Funds are needed to employ more personnel, staff training, computerization, etc.

As observed by Baike, (2000:12) there is apparent lack of personnel skilled in the operations that are specific to the mandate of the Bureau such as investigation, monitoring, Assets verification and administration, advertisement and communication arts, information technology among others.

With regard to publicity it is apparent that for any meaningful achievement in an establishment like the Code of Conduct Bureau, publicity is a sine qua non. However, due to severe financial constraints over the years, the Bureau has not been able to embark on serious and aggressive publicity campaign, which could have brought its activities to the grassroots. As a result of this, some public officers are ignorant of the Bureau's existence.

## **Conclusion**

Ideally in any system of public service is to assign responsibility to groups or individuals. This process or method as emphasized in division of labour spells out who is accountable to whom and for what. Essentially, it indicates which person or group of persons has responsibility for specific activities. This method makes it possible for one to stress either joint accountability or individual accountability, and properly identifies areas in which an individual member may be held absolutely accountable and areas where the entire body could be held jointly accountable.

The central argument running through this work is that no theoretical discussion on probity and accountability is viable outside of the productive process of society. Conventional theories of corruption, probity and accountability have neglected precisely this. The dismissal of specific production relations ossified the main issues thereby given rise to an erroneous impression that lack of probity and accountability are inherent societal traits.

The state in Nigerian, and indeed in other neo-colonial societies is not only an imposition, it is one which became the most crucial institution in the accumulation and regulation of capital. As such the state and state power became the principal factors in not only determination of public policy but also in resource allocation. It is undoubtedly therefore the centre of political, sectional, ethnic and religious cut-throat struggles, as the parasitic bourgeoisie for a share of the national cake.

It is in response to this, that the state sought to entrench some measures aimed at instilling probity and accountability in the public service. Institution like the Code of Conduct Bureau and Tribunal was set up in 1989. It is obvious that the establishment of the Code of Conduct Bureau and Tribunal has not yielded the desired result primarily because the bureau lacks the power to verify asset of public officers. All these taken together, belittle the constitution provision and stated Code of Conduct for the public service. It objectively makes its enforcement impossible even when the subjective will is there. For the Code of Conduct Bureau and Tribunal to make any meaning, the eradication of the conditions that facilitate its abuse must be eradicated. An ultimate solution in tackling the problem lies in addressing the problem generally with the socio-economic context as a whole.

Finally this is not intended to portray that the problems of corruption probity and accountability are non-existence in a socialist order. Rather the problems are substantially different in magnitude and scope for the quality of life and social relationship in a socialist formation are essentially different from an alienating capitalist order like Nigeria.

## References

- Baike, A. (2000). *Code of conduct bureau: an instrument of change*. A Paper Presented at the Conference of the Code of Conduct Bureau. Hill Station, Jos, Plateau State.
- Bashir I.L (1998). Economy, society and politics in the 20<sup>th</sup> century in Nigeria. *Scandinavian Journal Alternative Development*, 4(2)
- Effiong, U. (2000). *The public servant in the anti-corruption crusade*. A Paper Presented at the Public Forum Organized by the Code of Conduct Bureau, Hill Station Hotel, Jos.
- Henry, R. L. (1999). Corruption and government: causes consequences and reform. *Journal of World Academy of Arts and Science*, 22(13), 71-85.
- Olojede, L. (2001). *Ethics and public accountability in Nigerian*. Lagos: A Triad Association Educational Publications and Printers.
- Onifade H. (2015). *Ventures Africa; what you need to know about Bukola Saraki Saga*, in *ventures Africa*. Online at <http://venturesafrica.com/what-you-need-to-know-about-the-bukola-saraki-saga/>. Retrieved on 25<sup>th</sup> January 2016.
- Onyeoziri, (1990). *Nigerian privatization and the public service*. The Guardian Newspaper 1990. Lagos.
- Smith, J.C. (1986). *The dilemma of accountability in modern government*. London: St Martin's Press.
- Williams B. (2006). *Morality: an introduction to ethics*. Cambridge: Cambridge University Press.