International Journal of Politics and Good Governance
Volume X, No. 10.4 Quarter IV 2019
ISSN: 0976 – 1195

ACCOUNTABILITY ISSUES AND ASSOCIATED CHALLENGES IN THE OPERATIONS OF CODE OF CONDUCT BUREAU AND PUBLIC COMPLAINTS COMMISSION IN NIGERIA: AN EMPIRICAL STUDY

Alao, Olaleke Michael
Department of Public Administration, Faculty of Administration, Obafemi Awolowo University, Ile-Ife, Nigeria

ABSTRACT
This paper gave an overview of the accountability issues and associated challenges in the operations of Code of Conduct Bureau (CCB) and Public Complaints Commission (PCC) in Nigeria. Attention was placed on these two accountability institutions based on their uniqueness and responsibility of fighting corruption and inquiring into misconduct and abuse of public offices. Studies have shown that public accountability institutions such as PCC and CCB are to address the issues that have characterised the operations of public institutions in Nigeria. These accountability institutions are hitherto expected to safeguard the sanctity of governance. However, the institutions have achieved very little in performing their statutory functions. There is therefore, the need to examine their operations and associated challenges in the study area, hence, this study. Data were collected through the administration of questionnaire on the staff of these two accountability institutions at the national headquarters. The study identified major impending challenges against the smooth operations of CCB and PCC.

Key words: Accountability, Corruption, Governance, Public Accountability

Introduction
The public service of any country is regarded as a transformational institution because of its timeless responsibility of implementing public policies and programs and the rendering of essential services to the citizens. One of the most fundamental characteristics of contemporary society and professional or modern organizations in performing these services adequately and efficiently is the existence of some form of ethical principles and norms which ensure that standards are maintained and that bureaucratic powers are not abused by the bureaucrats for selfish purposes, especially for personal or family aggrandizement. Such principles like impartiality, meritocracy, honesty, loyalty, transparency, discipline, fairness, courtesy,

cooperation, rules and regulations among others are *sine-qua-non* to efficient and effective delivery of service (Agba, Ochimana & Abubakar, 2013).

However, in Nigeria, the public service has been branded with derogatory names. For example, Adebayo (2000) has aptly summarized by noting that the Nigerian public service has degenerated or fallen into a state of coma and it will take years to wake up if this is ever possible. The study also revealed cases of inefficiency and ineffectiveness in the public sector. Performance of public service has been a major concern to policy makers and researchers as well. Unfortunately, these principles of code of conducts of public service have been abandoned in practice and acts of corrupt practices have become institutionalized as the norm in the Nigerian public service and political life. This presumed capacity and institutional collapse has been attributed to ethical failure and lack of accountability.

Empirical studies have revealed that public institutions are performing below average; the expected services are either not performed at all or poorly executed. The cause is not only the stiff control by the state but also the formulation stage of these institutions is always faulty in that the selection of the members of the institution is always politicized. Eventually, according to literature, such organizations are reduced to "paper tigers" that cannot do anything; the institution would have been handicapped, thereby creating "sacred cows". In some instances, public institutions would like to exhibit their powers but may be handicapped or suppressed by another law. For example, the issue of immunity clause affected, among others, the case against Diepreye Alamieyeseigha in 2005 by Economic and Financial Crimes Commission (EFCC). The problem is further compounded by nonchalant attitude and lack of genuine interest on the part of the government. Some individuals are more powerful than the state institutions, "above the law syndrome". They command a lot of respects than public institutions. The case against Ibrahim Gbadamosi Babangida in Oputa panel; Olusegun Obasanjo and Lagos State Traffic Management Authority (LASTMA); different allegations of fraud, mismanagement of public fund against Bola Tinubu have not been pushed to a logical conclusion; and the case against the Senate President, Bukola Saraki by Code of Conduct Bureau in Code of Conduct Tribunal, among others, are good examples in this light. All these and many more aggravated this study.

Conceptual Clarification

Accountability

Accountability is not limited to financial issues as portrayed. It also involves being held responsible or answerable to ones action(s) or inaction(s). Accountability, according to Olowu (2002), is answerability for ones actions or behaviour. He explained further that accountability has three crucial components namely: a clear definition of responsibility; reporting mechanisms; and a system of review, rewards and sanctions. From the foregoing, it is deductible that responsibility, feedback and transparency underline accountability. Adegbite (2009) views accountability as "the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results *vis-à-vis* mandated roles and/or plans". Drawing from the above definition are the indispensable roles of due process, transparency and feedback in achieving accountability. Some scholars insist that transparency is a corollary of accountability and both are essential planks upon which democratic governance and development anchor (Olowu, 2002; Idemudia, 2008; Ujah, 2010).

Accountability is vital to a well-functioning liberal democracy, because it keeps the power of government checked and the public informed. Although, all agreed on its importance and desirability but a universal definition is missing. However, the basic notion of accountability points to a condition of having to answer to an individual or body for one's actions (Flinders, 2001; Romzek & Dubnick, 1987). Government is held to account by someone (in the name of the public) for the way it uses its discretion and spends tax money. Accountability is the price government has to pay for exercising its authority.

An interesting way to interpret accountability is considering it as a dynamic process in which some have to render account to others. Mulgan (2003) for instance, defines accountability as "a relationship of social interaction and exchange involving complementary rights on the part of the account-holder and obligations on the part of the accountor." He stresses a number of defining features. First, it is external, which means that the account is given to some other person or body outside the person or body being held accountable. Second, it involves social interaction and exchange. Third, it implies some rights of authority. The relationship is unequal, because the account-holder has some kind of moral authority over the accountor. Yet, this moral authority does not necessarily entail actual or formal power.

In a related definition of accountability as elaborated by Bovens (2007) accountability is described as "a relationship between an actor and a forum in which the actor has an obligation to explain and justify his or her conduct. The forum can pose questions and pass judgment, and the actor may face consequences." According to Bovens, accountability has three indispensable components: (1) the actor should be obliged to inform the forum about his conduct; (2) there should be an opportunity for the forum to debate with the actor about his conduct as well as an opportunity for the actor to explain and justify his conduct in the course of the debate and; (3) both parties should know that the forum is able not only to pass judgment but also to present the actor with certain consequences. Moreover, accountability is definitely retrospective or ex-post in nature, as opposed to ex- ante control.

Bovens (2007) labels the account-holder and accountor respectively actor and forum. The term 'forum' is very interesting, because it evokes a strong image. Yet, its conceptual potential is not fully exploited. Bovens claims that a forum can be an individual, an institution or even an almost virtual entity like the public opinion. By formulating it like this, the idea of a forum looses much of its clarity because an actor does not give an account to a forum, but gives an account to another actor in a forum. The forum then refers to the idea of the Forum Romanum, namely the Roman marketplace. It captures the notion that accountability is essentially a process of interaction and discussion in a public context. If we paraphrase Bovens' definition, we can describe accountability as follows: a relationship between an accountor and an account-holder in a particular public forum, in which the accountor has an obligation to explain and to justify his or her conduct, the account-holder can pose questions and pass judgment, and the accountor may fa2ce consequences. In the last part of this definition "may face consequences" lays the seeds of an important discussion. What is the status of these consequences?

Accountability is described as a principal-agent relationship in which the principal (account-holder) has a wide range of potential ‘remedies’ ranging from formal sanctions (e.g. dismissal) to soft influence (e.g. name and shame). The lower limit of accountability is reached when an accountor is compelled or feels compelled to disclose information to the public who has very limited possibilities to ask questions or pass judgement. Informal or voluntary transparency does not amount to accountability (Bovens & Schillemans, 2009).

From the aforementioned, accountability is all on the subject of being answerable to those who have reposed their confidence, trust, faith, and political cum economical wherewithal to an individual or organization. It means doing things transparently in line with due process and the provision of feedback. The basic tenets of accountability are identified as openness; reporting to stakeholders; external review; safeguards of conduct; redress among others.

Types of Accountability

According to Boven, 2007, accountability can be classified horizontally and vertically. Horizontal accountability is the capability of the state institutions to check the excesses and abuses of public or civil servants by other public agencies and branches of government. This can be done by the parliament, judiciary or public accountability institutions. Horizontal accountability can further be delineated to political and legal accountability. Parliament holds the executive politically accountable, while the judiciary holds the executive legally accountable. (Boven, 2007) Vertical accountability on the other hand, the citizens, mass media and civil societies seek the support of the actors on the horizontal side, i.e. the parliament, judiciary and public accountability institutions to seek redress, settle grievances and intervene in the cases of misconduct, abuse of office inadequate or inappropriate action(s) of the civil or public servants. (Boven, 2007)

Public Accountability Insitutions (autonomous institutions of accountability) are typically designed to be independent of the executive. In the case of supreme audit institutions (in “West Minister Parliamentary System”) anti-corruption commissions and ombuds offices often report to francophone countries and human rights institution, they are part of the judiciary, quite unlike what we have in Nigeria. (Boven, 2007) Parliaments are key actors in what has been termed the "chain of accountability". They are, along with the judiciary, the key institution of horizontal accountability, not only in their own right but also as the institution to which many autonomous accountability institutions seek constitutional backing and/or ought to report. They are the vehicle through which political accountability is exercised. Along with CSOs and the mass media, they are also important institutions in vertical accountability. (Bovens, 2007)

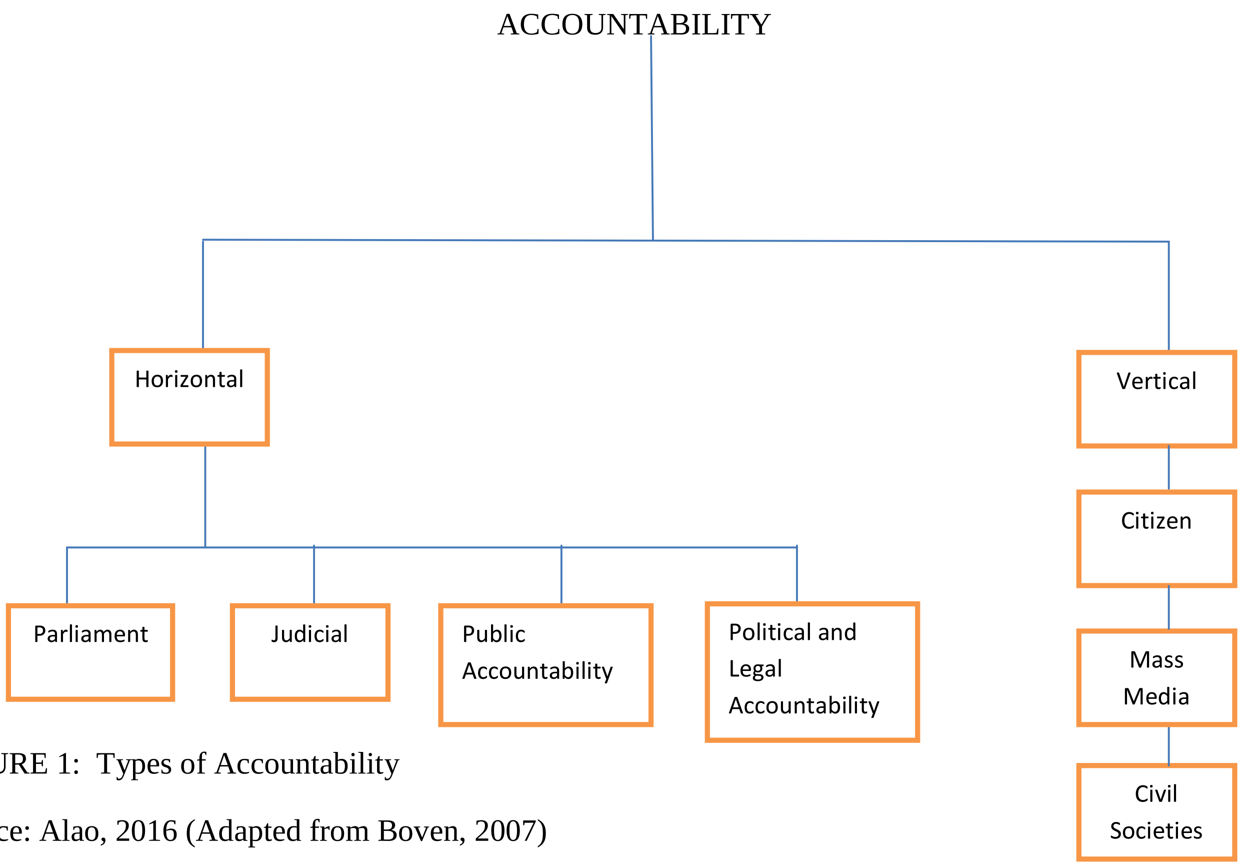

FIGURE 1: Types of Accountability

Source: Alao, 2016 (Adapted from Boven, 2007)

Adegite (2010) also noted that there are three pillars of accountability, which the UNDP tagged ATI (Accountability, Transparency and Integrity). Accountability is segmented into:

i. **Financial Accountability:** The obligation of any one handing resources, public office or any other positions of trust to report on the intended and actual use of the resources or of the designated office.
ii. **Administrative Accountability:** This type of accountability involves a sound system of internal control, which complements and ensures proper checks and balances supplied by constitutional government and an engaged citizenry. These include ethical codes, criminal penalties and administrative reviews.
iii. **Political Accountability:** This type of accountability fundamentally begins with free, fair and transparent elections. Through periodic elections and control structure, elected and appointed officials are held accountable for their actions while holding public office.
iv. **Social Accountability:** This is a demand driven approach that relies on civic engagement and involve ordinary citizens and groups exacting greater accountability for public actions and outcomes.

Premchand (1999) gives a breakdown of the functions of accountability institutions, namely:

1. General accountability
2. Fiscal accountability
3. Managerial accountability
4. Answerability for action
5. Approval of policies and actions having financial implications by a representative's body
6. Appropriate rules are observed and that the authority is not abused.
7. Approval of an annual or a medium term budget.
8. Public scrutiny of governmental actions.
9. Frame work to ensure that in the process of economic management on actions are taken to impair the fiscal capacity of the community.
10. Responsibility to service delivery within specified costs, quality and time schedule.
11. Citizens' participation in the programmers
12. Observance of economy and efficiency.

Accountability ensures that actions and decisions taken by public officials are subject to oversight so as to guarantee that government initiatives meet their stated objectives and respond to the needs of the community they are meant to be benefiting, thereby contributing to better governance and poverty reduction. Accountability exists when there is a relationship where an individual or body, and the performance of tasks or functions by that individual or body, are subject to another's oversight, direction or request that they provide information or justification for their actions. The concept of accountability involves two distinct stages: answerability and enforcement. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked with providing oversight. Enforcement suggests that the public or the institution responsible for accountability can sanction the offending party or remedy the contravening behavior.

Accountability in the public sector is regarded as a prerequisite to good governance in a country. A good example of this is the probe of fuel subsidy in 2012 where people were investigated and brought to account for their actions and inactions, the exercise revealed some level of mal-administration by some of the officials and those culpable were prosecuted. Moreover, accountability pursues probity and integrity on the part of public servant; safe-guards the citizens against abuse and misuse of power. Accountability to a great extent can lead to integrity among public officials if every task given to the civil servants can be made efficiently accounted for.

Etzioni (1975) argues that there are three meanings associated with the term accountability:

(a) greater responsibility to elected members

(b) greater responsiveness to community groups

(c) greater commitment to "values and higher standards of morality.

McKinney and Howard (1979) argue that administrators have several accountabilities to discharge, which include: fiscal accountability (responsibility of public funds); legal accountability (responsibility for obeying laws); programme accountability (responsibility for carrying out a program); process accountability (responsibility to carry out procedure); and outcome accountability (responsibility for results).

Olowu (2002) canvasses the following reasons in response to the importance of public accountability in the public sector: Accountability is necessary for the efficient functioning of all organizations, especially the public sector in democratically governed states; its structures in the public sector are surrogates for market forces in non market situations helping to reflect the preferences of the public as citizens and consumers in the public domain. It also serves as a quality control device by ensuring that those who hold public trust account for the trust to the citizens, and it is expected to reinforce the superiority of the public will over private interests especially in the provision and delivery of services to the public. Accountability is closely linked to the enjoyment of democratic life and democratic governance supposedly implies the supremacy of citizens in the governing process. To him, accountability is one of the five norms of good governance, the rest are efficiency; transparency, rule of law, and legitimacy. He therefore suggested that interest in public sector accountability is motivated by the need to curb waste occasioned by inefficient use of public resources and collusion between the top bureaucratic and political class in rent-seeking and sundry corrupt practices; the need for efficient management of the meagre resources in the face of rising expectations from the populace for service delivery calls for proper accountability in the public sector; and the increasing role of multi-lateral financial institutions , donors and actors through aid giving, technical and other forms of official assistance have increased the demand for accountability in order to improve governance and galvanise development.

Corruption

Ogbuke and Enojo (2007:63) building on the works of Hornby (2001) see "corruption as a dishonest illegall behaviour", especially of people in authority or the act of making somebody change from moral to immoral standards of behaviour." This view adds an ethical behavioural dimension to this discourse, and it suggests that unless sound moral principles anchored on enduring cultural values and practices are imbibed, the anti-graft campaign could amount to chasing shadows, especially in a country like Nigeria. These authors asserted unequivocally that "top level corruption is often controlled by hidden networks and represents the sum of various levels and types of irregular behaviour including abuse of power, conflict of interest, extortion, tribalism, nepotism or fraud". In corroborating this ethical angle to the conceptualization of corruption, Ifesinachi (2004: 79) captures it "as all those behavioural orientations that impinge on and necessarily vitiates and destroys rules and basis of public and political conduct". He linked corruption in political and public life to "natural human factors of greed and ambition for social-psychological, economic and political power".

Poverty and serious economic hardships are often added as part of the motivations for corruption in Nigeria. This argument may be tenable for petty corruption as against grand corruption in public office. Petty or survival corruption according to Onwuka, Okoh and Eme (2009:119) "is practiced by civil servants, who may be grossly, underpaid and depend on small rents from the public to feed their families and pay school fees." Grand corruption which translates to kleptomania occurs among "high public officials and it often involves large sums of money". In whatever form corruption manifests, empirical l studies have shown that it impinges on national development efforts as epitomised in the link between higher levels of corruption and lower investment and economic growth (Mamro in Ogbuke & Enojo, 2007:63).

Public Accountability

Public accountability is a dynamic relationship through which all societies seek to control and challenge the state. Ujah (2010:78) defines public accountability as "a system whereby public officers are made to give account of their stewardship to members of the public". He stepped forward to explain the term "public" as referring to the generality of the populace, the people or segment of the society particularly touched by the subject matter on which an account is demanded. It is important to note that public interest is supposed to be crucial to public accountability. In other words, public bureaucracy and policy making are expected to reinforce public administration and then galvanize service delivery. Adebayo (2000) argues that "officials are constantly conscious of public accountability and are therefore, anxious not to make mistakes that would expose them and the system they operate to public crictism".

Johnson (2004) claims that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and carrying out policy should be obliged to give an explanation of their actions to their electorate. Onuorah & Appah (2012) points out that Premchand (1999) views that:

> the capacity to achieve full accountability has been and continues to be inadequate, partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectations attached to accountability. He further argues that if accountability is to be achieved in full including its constructive aspects, then it must be designed with care. The objective of accountability should go beyond the naming and sharing of officials, or the pursuit of sleaze, to a search for durable improvements in economic management, to reduce the incidence of institutional recidivism. The future of accountability consists in covering the macro aspects of economic and financial sustainability, as well as the micro aspects of service delivery. It should envisage a three-tier structure of accountability: that of official (both political and regular civil employees), that of intra- governmental relationships and that between government and their respective legislatures.

According to Coker (2010), the various approaches to accountability based on the language of account can be grouped into:

i. **Process Based Accountability:** This approach measures compliance with pre-set standard and formally defined outcomes. This includes fiscal and managerial accountability with reliance on the use of accounting methodologies.
ii. **Performance Based Accountability:** This approach measures performance against broad objectives; this measure may be qualitative and the criterion against which performance is measured.

Governance

Governance is about the rule, rulers and the ruled. One might then argue that governance is the process by which authority is conferred on rulers, by which they make the rules, and by which those rules are enforced and modified. Moreover, understanding governance requires an identification of the rulers and rules, as well as the various processes by which they are selected, defined, and linked together and the society generally. The act of governance relates to decision that define expectations, grant power, or verify performance. It consists of either a separate process or part of decision-making or leadership processes. In the World Bank's Poverty Reduction Strategy Papers (PRSP) Handbook, governance is seen as" the way power is exercised through a country's economic, political and social institutions." However, what obtains in Nigeria is that most of these institutions have been turned to a toothless bull dog; they are being suppressed by the "power-that-be". There is no more confidence in the government, and political participation is threatened.

Governance, according to the United Nations Development Programme (UNDP) cited in Dye & Staphenhurst (1998), is the exercise of economic, political and administrative authority to manage a country's affair at all levels. It comprises the mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences. They opined further that governance encompasses the state, but transcends the state by including the private sector and civil society organizations. According to the World Bank (1992), its concern for good governance is by its mandate to promote sustainable economic and social development as "good governance is central to creating and sustaining an enabling environment for development". Where the Bank provides substantial resources to governments, it encourages them to create the legal and institutional framework for transparency and competence in the conduct of public affairs and the management of economic development (World Bank, 1992)

According to Vakabua (1994) "governance refers to the authority, control and management function of government. The purpose of governance is sustainable human development". Governance is the process undertaken by a government, market or network, whether over a family, tribe, formal or informal organisation or territory and whether through laws, norms, power or language. It relates to processes of interaction and decision making among the actors involved in a collective problem that leads to the creation, reinforcement, or reproduction of social norms and institution. Governance is the rules of political system to solve conflicts between two actors and adopt decision. It is the proper functioning of institutions and their acceptance by the public to invoke the efficacy of government and the achievement of consensus by democratic participation while participatory governance is the involvement of citizens in the process of governance with the state to deepen democratic engagement. This letting citizens play a more direct role in public decision-making or at least engage more deeply with political issues. Governmental officials should be responsive to this kind of engagement.

Good governance is accountable, participatory and transparent. Tanzi (1999) opines that "good governance is an essential part of a framework for economic and financial management which includes: macroeconomic stability, commitment to social economic equity; and the promotion of efficient institutions through structural reforms such as trade liberalization and domestic deregulation". Dye and Staphenhurst (1998) state that "accountability is a process that subjects a form of control over departments and agencies, causing them to give a general account for their actions" They went further to identify corruption to be one of the principal causes of "bad governance" while accountability is one of the core foundation for good governance.

Ahsan (1994) remarked that history has taught us that good governance should have two basic characteristics: firstly, transparency of decision making and execution, and secondly, reasonable controls on unbridled authority of the executive. Martinez–Soliman (2003), on the other hand, asserts that good governance and development are entwined. Parliamentary democracy is the representational dimension of good governance. Democracy has extra ordinary positive effects on development. Sahgal (2001) asserts that the ultimate responsibility for good governance and promoting a culture of accountability lies with parliamentarians and elected officials at sub-national levels in democratic settings. According to Best (1998), in a democratic setting, especially of the west minister model, sovereignty rests with parliament, which essentially is the parliament. In other words, democracy gives parliament powers above all else, even through such powers are checked by other arms of the government". Koffi Annan, former UN Secretary General, claimed that "without good governance, without the rule of law, without a predictable administration, without a legitimate power and a responsible legislative body; no amount of financial aid or support will put us on the path to prosperity".

Code of Conduct Bureau (CCB)

The Code of Conduct Bureau was crafted and enshrined by the 1979 Constitution of Nigeria as re-established by the 1999 Constitution to institute and maintain a high standard of morality in the conduct of government business and to guarantee that the actions and behaviour of public officers be conventional to the highest standards of public morality and accountability; take delivery of assets declarations by public officers in accordance with the provisions of the Act; examine the assets declaration and ensure that they comply with the requirements of this Act and of any law for the time being in force; take and retain custody of such assets declarations; and receive Complaints about non-compliance with or breach of this Act and where the Bureau considers it necessary to do so, refer such Complaints to the Code of Conduct Tribunal (CCT). (Code of Conduct Bureau Handbook, 2013)

Public Complaints Commission (PCC)

The Public Complaints Commission (PCC) also known as the Ombudsman established under Decree No. 31 of 1975 and re-validated by Act 377, Laws of Nigeria, 1990 aims at advancing social justice for the individual citizen. It is also to offer a feasible alternative for Nigerians or any occupant of Nigeria in quest of redress against injustice occurring from administrative bureaucratic inaccuracies, omission or abuse by officials of government or Limited Liability Companies in Nigeria. The Ombudsman has the role of improving public administration in general, by spotting the limitations observed in the Laws, procedures, practices, rules and regulations and standard behavior of officials. (Public Complaints Commission, 2012)

Empirical Review

According to Awopeju and Oyewole (2011) in their research, "An Assessment of the Cases of Ombudsman (PCC) as a Tool of Accountability in Ondo State, Nigeria, postulates that "ombudsman constitutes the 'ears' of the people. It is the 'ears' of the people because it serves as a mechanism of addressing injustice in a polity". They analyzed the cases disposed and cases under investigation (cases indisposed) of the Public Complaints Commission (PCC) in Ondo state, Nigeria, from the period of 2004-2009. The study showed that the PCC in Ondo state is not effective despite the number of cases brought to it yearly. The paper also revealed that there is no significant relationship between the cases disposed and cases indisposed within the period stated. It was also observed that government intervenes in the affairs of the commission to some extent; therefore PCC is not totally independent, as government control cannot be glossed over. The paper recommended that the PCC in Ondo state should draw up improvement in the cases disposed and indisposed.

Kabuoh and Oyedokun (2012) in Effectiveness of Public Complaints Commission on Labour Force: A Case Study of Nigeria Public Complaints Commission, conceptualizes the Public Complaints Commission (PCC) as “a parastatal of the Federal Government of Nigeria set up to defend the Nigerian worker from oppression and maltreatment by employers of Labour and individuals”. They go further to affirm that “in the European Countries where the idea started, it is known as the Ombudsman. The Nigerian version of the Ombudsman actually started operation about thirty-four (34) years ago”. The findings of the survey gave a positive impact of the activities of the commission on Labour force so far. It also showed that the commission still needs some serious proactive measures for greater percentage of the Labour force in Nigeria to be aware of its existence, because awareness is really at lower ebb. The study then recommended digitalization of operations to enable branch connectivity and enhances monitoring and easy dissemination of information within and outside the commission. Periodic enlightenment and education on PCC activities and available opportunities was also recommended for the staff of various establishments.

Agbalamanyi (2003) made out environmental factors, socio-cultural factors, political factors, geographical factors, economic environment, and religious belief as major impinging features that inhibit the operations of Code of Conduct Bureau towards public accountability in Nigeria. Ezeani (2003) in his work, “Public Complaints Commission and Administrative Responsibility in Nigeria: An Appraisal” examined the role of PCC in Nigeria. He claimed that the Commission has been acting in the capacity of a “watchdog” against injustice in the civil service; ensuring the preservation of fundamental human rights of the citizenry. He went further to say that to an extent, the psychological effect of the Commission’s existence is evident on the civil service. “Indeed, the existence of the Ombudsman constantly reminds public officials of what the law requires”. (Ezeani, 2003:250). Be that as it may, he identified large number of pending cases or complaints; inadequate publicity of the Commission’s existence, functions and powers;

limited powers; corruption among the officials of PCC and lack of well trained personnel as some of the challenges against the operations of the Commission.

Methodology

Primary and secondary sources of data were employed for this paper. Primary data were collected from the administration of questionnaire. The study population of 243 was drawn from the national headquarters of PCC (208) and CCB (39). A sample of 104 respondents was made from the three departments in PCC using stratified random sampling technique while 19 respondents were selected from CCB using simple random sampling technique totalling 123 respondents which represent 50% of the universe. Secondary data were obtained from relevant official documents of PCC and CCB. Data collected were descriptively analysed using frequency and percentage.

Challenges Facing the Accountability Institutions in Nigeria

This section deals with the challenges facing the accountability institutions in Nigeria. The respondents were given opportunity to express their opinions in order to justify the findings of this study. From the questionnaire administered, more than ninety per cent of the sampled respondents responded to the challenges facing these institutions. Their opinions and observations were qualitatively analyzed.

Out of the total respondents, 15 respondents identified corruption as a major factor facing accountability institutions in Nigeria, followed by politics with 13 respondents, next was finance with 11 respondents, followed by influence of the environment with 9 respondents and lastly, lack of information with 8 respondents.

The interpretation of the distribution showed that corruption has the highest percentage of 14.7%, followed by politics with 12.8%, next was finance with 10.8%, and also is the influence of the environment with 8.8% and lastly lack of information with 7.8% accounting for a cumulative sum of 54.9% of the sample size. This showed that corruption, politics, finance, influence of the environment and lack of information are the major factors militating against accountability institutions in Nigeria. Other factors were highlighted but the above-mentioned featured more than the others as the respondents were given opportunity to list more than one factor.

Other factors accounted for the remaining 45.1% of the challenges facing the accountability institutions in Nigeria highlighted by respondents are: financial embezzlement, bureaucratic bottleneck, individual/personal affinity, problem of awareness, federalism, illiteracy, religion, poor leadership, ethnicity, tribalism, sincerity of purpose, incompetency, misconception of nature and application of bureaucratic theory, ineffectiveness of the accountability process in place, godfatherism, manpower, incompetency on the part of employees, poor governance, paucity of data, the institutions are not accountable, misappropriation, lack of political will, ideological differences and lack of implementation of budget.

Empirical literatures revealed some of the challenges facing accountability institutions in Nigeria. Ojiakor (2009) claimed that the factors and forces which militate against accountability in Nigeria include ethnicity, tribalism, corruption, religious dichotomy and military culture. Flowing from this claim, unaccountability and lack of transparency are militating against effective performance in government. Also, the body responsible for the oversight function in government, the legislature, has been hindered. The legislature is expected to provide the roadmap towards good governance and accountability but over the years, it has performed below expectation. According to Tyoden (1998) "legislators are pre-occupied with many tasks as to have little time for over-sighting. At times, they are simply indifferent… Oversight is too often pursued as a guerrilla attack… rather than a continuous review or monitoring of government programmes". The watch-dog and corrective effect is therefore missed. To Martinez-Soliman (2003) "parliaments find themselves in an inferior position when it comes to overseeing the executive. The government, in fact, all governments in the world, are trying to "work" and often consider the oversight function as a delaying factor, a disturbing intrusion into their internal affairs, or an invasion of their prerogatives… it could be insinuated that the parliaments' means are restricted in order to make them almost blind and deaf".

With regard to the hindrances against legislative performance, Nigro and Nigro (1986:392) revealed that "the tendency of some chief executives to assign a secondary role to the legislature is revealed in the quoted words of one ex-governor who said the legislature should confine itself to revising what the governor submits, exercising in effect a veto power over his programme. Studying some specific matters and upon occasion initiating ideas but not too frequently (Nigro & Nigro, 1986). They further maintain that: "governors may not openly oppose legislative improvements but it is rare to see a governor who has contributed any energy or initiative to matters of strengthening the legislature. It is also well documented that in the past republics, many legislators were pre-occupied with personal emoluments and other perquisite of office to the detriment of their role as watchdogs and lawmakers for the nation. Others were busy chasing contracts while some others were only too happy to trade in their opinions and votes for favours from the executives" It was generally believed that for a fee, legislators would approve any proposal from the executive (Alli, 1998). The power of the legislators has also been weakened by the fact that they demand gratification to confirm appointments made by the executive and to even pass budget proposals. Nigerian legislators attribute their weakness in the performance of their oversight dependence on the executive (Maimako, 2005).

Secondary data identified the following as major challenges facing Code of Conduct Bureau and its sister institution, Code of Conduct Tribunal: The main challenge faced by the bureau is the lack of zeal by the public to provide critical information through petitions in order to expose the corruption perpetuated by government officials. In addition to this is the social tolerance level of people who overlook display extravagant wealth without questioning their source of income as well as lack of skilled, trained and informed human capacity to implement the constitutional duties of the bureau has caused her to be ineffective in the discharge of duties. Most political office holders take the advantage to this situation by going in contrary to the dictates of code of conduct which states that:

> The President, Vice –President, Governor, Deputy Governor, Ministers of Government of the Federation and Commissioners of the Government of the States, members of the National Assembly and the House of Assembly of the States, and such other public officers or persons as the

> National Assembly may by law prescribe shall not operate a bank account in any country outside Nigeria. (Code of Conduct, 2013)

Moreover, inadequate funding is a paramount challenge faced by the Code of Conduct Bureau / Tribunal in its effort towards fighting corruption in the country. The activities of the Bureau are seriously hampered by poor budgetary allocations; and the cooperation between the public and private institutions due to ignorance of mandate of the commission or misconception of her duties and obligations is another challenge faced by the commission. The commission has been involved in the affairs of government rather than being an accountability institution. (Code of Conduct, 2013)

In the same vein, the Public Complaints Commission that was established during the Military regime in Nigeria, expectation was that with the coming on board of the Civilian regime in 1999, and the "adoption" of the PCC Act by the 1999 Constitution, that the Commission would have been effective in Nigeria.

No Commissioner was appointed for the Commission from 1999 until the National Assembly under the leadership of the Senate President and Chairman of the National Assembly, Senator David Mark, GCON and the Honourable Speaker of the House of Representative Rt. Hon. Aminu Tambuwal, CFR in compliance with Section 2 (1) of the PCC Act inaugurated the Chief Commissioner and other Commissioners of the Commission on May 14, 2012. The inauguration is a testimony of the harmonious relationship that exists between the two Chambers of the National Assembly on one hand and the synergy between the Executive and the Legislature.

By the inauguration, the National Assembly keyed into the Transformation Agenda of the government in place as at that time, in that, the Commission gives all Nigerians access to democratic institutions free of charge. It guarantees the Citizens of the platform to ventilate their anger at government expense. (Public Complaints Commission, 2012)

However, due to the prolonged absence of the Chief Commissioner and other Commissioners of the Commission, there is little or no awareness about what the Commission does. The members of the public whom the Commission is meant to serve know little or nothing about the existence of the Commission.

Also, as an institution with investigation based statutory powers, there is usually the challenge of cooperation mainly from her respondents (both private and public institutions) this is partly due to either the ignorance of the mandate of the Commission or total misconception of her duties and obligations. The Commission is a partner in the transformation agenda of the government and never a "fault finding" institution. Be that as it may, the following challenges have been identified by literature:

Funding

Public Complaints Commission was not catered for in the 2012 budget. Consequently, a supplementary budget was submitted to the National Assembly and a directive was given for the payment of only the salary, leaving every other necessity for effective take off. Even at that only 50% of the salary was paid. Although, the National Assembly came up with appropriating funds in 2013, but monthly releases of funds to the commission did not conformed to the appropriation act (especially, personnel cost and overhead). The commission got N157, 828, 686.00 and N28, 061, 447.00 as against N278, 747, 936.41 and N59, 575, 363.41 approved for personnel and overhead cost respectively in 2013. As a result of these shortages, the commission has been unable to pay salaries; allowances; arrears of promoted officers; remit statutory deduction; conduct investigation effectively; monitor activities of the commission; and conduct advocacy campaigns. (Public Complaints Commission, 2012)

Accommodation

The Commission has various department and agencies but there are no permanent offices to work in, it is inaccessible to the people they are to serve.

Training of the Staff of the Commission in Federal Capital Territory

The 13 years absence of the Chief Commissioner and other Commissioners has negatively impacted on the Commission as an institution especially in the area of capacity building. The Commission is quasi-judicial and investigation based. The need for constant training and retraining of officers to equip them with contemporary Complaints handling techniques cannot be over-emphasized. Efforts taken by the PCC at the national headquarters (FCT) to train her staff was limited by lack of funds. It was on record that there was a training agreement with the Economic and Financial Crimes Commission (EFCC). The Independent Corrupt Practices and Other Related Offences Commission (ICPC) was equally approached as well as the Centre for Management Development for various training programmes. Various core areas of training that would enhance the Commission performance on the job and better service delivery to include the followings; inter-personal relations, modern investigation techniques, contemporary ways of writing report and record keeping. ICT, statement taking, etc. were also implored, but finance is a major impediment. (Public Complaints Commission, 2012)

Welfare of Staff

The staff of the Commission are faced with welfare issues like every other civil servant in the country. Emotional and psychological stability of the staff affect operations and ultimately service delivery. The economic realities, cost of living, standard of living, food, shelter and transportation determine the efficiency and effectiveness of the staff.

Concluding Remarks

The study concluded that a number of factors impeded the performance of Code of Conduct Bureau and Public Complaints Commission and the impediments have significant effect on the operation of the institutions under study in Nigeria, although, the consequence is nominal, hence, a elemental reformation is a requisite. In the light of the above findings, the following recommendations are made for effective operation of Public Complaints Commission and Code of Conduct Bureau:

Most people in Nigeria are not aware of the activities of these institutions; they do not know how the activities of these institutions can be beneficial to them. There is an urgent need to re-orientate the people on the activities of these institutions which if properly handled, will have a positive impact on their performance. The Public Relations Office of these institutions should be empowered to educate the citizenry and thereby increase performance. All available channels of communication should be explored viz: electronic and print media. Major languages in Nigeria should be used for the advocacy, so as to get to the grassroots.

The institutions should serve the purpose of which they are established. They should not be a weapon to suppress political opponents. They should be faithful and transparent in their activities. Favouritism, nepotism, political affiliation and so on should be jettisoned, thereby eliminating "sacred cows" and "above the law" syndrome. There is the need to eliminate other political issues that inhibit performance in the institution. Political leaders should be sincere about the fight against corruption and provision of good governance. They should desist from using these institutions for political reason; tool to silent political opponent; blackmail political opponents; and using the institutions as a basis for negotiation.

The institutions should be given autonomy to operate. Political and financial autonomy is required for these institutions to perform at the optimum level. They should have their place in the budget and their money should be released to them with intermediary. They should be moved out of Presidency and the selection or removal of the Commissioners should be done at both the houses and not the way it is left to the discretion of Mr. President. No partisan politician should be allowed to serve in these institutions. Moreover, service charter should be developed and enabling laws should be enacted. There should be a review of all laws relating to their activities to address issues of inconsistencies and loopholes.

The study on a general note recommended that the objective of accountability should go beyond the naming and shaming of officials, or pursuit of sleaze, to a search for durable improvements in economic management to reduce the incidence of institutional recidivism.

REFERENCES

Adebayo, A. (2000). *Principle and Practices of Public Administration in Nigeria.* Ibadan: Spectrum Books Limited

Adegbite, E. O. (2009). Accounting, Accountability and National Development. *Compass* December 16, 33-34

Adegbite, E. O. (2010). Accounting, Accountability and National Development, *Nigerian Accountant,* 43(1): 56-64.

Agalamanyi, C. A. (2003). "The Code of Conduct Bureau and Public Accountability in Nigeria". In E. O. Ezeani (eds.), *Public Accountability in Nigeria: Perspectives and Issues.* Enugu: Academic Publishing Company. p. 297-311

Agba, M. S.; Ochimana, G. E. & Abubakar, Y. I. (2013) Public Service Ethics and the Fight Against Corruption in Nigeria: A Critical Analysis. *International Journal of Public Administration and Management Research (IJPAMR)*, Volume 2, Number 1, 112-118

Ahsan, N. M. (1994). *Governance and the Legislative Audit Function.* Paper Presented at ICGFM's on Governmental, Financial Management's International Financial Management Conference, Washington D. C.

Alao, O. M. (2016). Administration and Performance of Accountability Institution in Nigeria (1999-2014). A Thesis Submitted to the Department of Public Administration, Faculty of Administration, Obafemi Awolowo University, Ile-Ife, Nigeria.

Alli, O. W. (1998). "The Development of Legislative Practice in Nigeria". In Tyoden S. G. (ed.) *Legislators and the Legislature: A Guide to Legislators in Nigeria.* Jos: Sikitse Consults p. 130

Awopeju, A. & Oyewole, A. (2011). An Assessment of the Cases of Ombudsman (PCC) as a Tool of Accountability in Ondo State, Nigeria. *Journal of Sustainable Development in Africa. Vol. 13. No. 4*

Best, S. G. (1998). "The Legislature in a Democratic Setting". In Tyoden S. G. (ed.) *Legislators and the Legislature: A Guide to Legislators in Nigeria*. Jos: Sikitse Consults p. 31-43

Bovens, M. (2005) "A Framework for the Anaysis and Assessment of Accountability Arrangements in the Public Domain". In E. Ferlie, L. Lynne & C. Pollitt (eds.), *The Oxford Handbook of Public Management,* Oxford: Oxford University Press

Bovens, M. (2005). "Public Accountability". In Ferlie, Ewan. Laurence E. Lynn Jr. & Christopher Pollit (eds). *The Oxford Handbook of Public Management.* Oxford: Oxford University Press.

Bovens, M. (2006). Analysing and Assessing Public Accountability: A Conceptual Framework. *European Governance Papers* No. C-06-01 Cavil S. & M.

Bovens, M. (2007). Analysis and Assessing Accountability: A Conceptual Framework. *European Journal of Law*, 13(4), 447-468

Bovens, M. & Schillemans T. (2009). "Ublieke PV erantwoording: begrippen, vormen en beoordelingskaders". In M. Bovens & T. Schillemans (eds) *Handboek publieke verantwoording* (pp. 19-34). Den Haag: Lemma.

Code of Conduct Bureau (2013). *Code of Conduct for Public Officers: Tips for Monitoring*, Abuja: Code of Conduct Bureau

Code of Conduct Conduct Bureau (2014). *Code of Conduct for Public Officers*. Abuja: Code of Conduct Bureau

Code of Conduct Conduct Bureau (2011). *Code of Conduct for Public Officers: Tips for Monitorin*g . Abuja: Code of Conduct Bureau

Coker, O. (2010). *Accountability in Third Sector Organizations*: *What Role for Accounting*. Lagos: Sammy Press Ltd.

Dye, K. & Stapen Hurst, R. (1998) *Pillars of Integrity: Importance of Supreme Audit Institutions in Curbing Corruption.* Washington D. C. World Bank Institute

Etzioni, A. (1975). Alternative Conceptions of Accountability: The Example of Health Administration. *Public Administration Review*, May/June, 279-285

Ezeani, E. O. (2003). "Public Complaints Commission and Administrative Responsibility in Nigeria: An Appraisal". In E. O. Ezeani (eds.), *Public Accountability in Nigeria: Perspectives and Issues.* Enugu: Academic Publishing Company. p. 231-252

Federal Government of Nigeria (Undated). *Public Complaints Commission General Information*, Abuja: Government Publisher

Flinders, M. (2001). *The Politics of Accountability in the Modern State*. Aldershot: Ashgate.

Idemudia, R. U. P. (2008). Strategies for Promotion of Transparency and Accountability in Political Governance in Africa: An Assessment of Nigerian Experience. *International Journal of Communication*, UNN. 8, 502-519

Ifesinachi, K. (2004). Africa's Wind of Corruption: Whether Anti-Corruption Policies, *Nigerian Journal of Public Administration and Local Government*, UNN. XII(1) (May) 75-86

Johnson, I. E. (2004). *Public Sector Accounting and Financial Control.* Lagos: Financial Institutions Training Centre.

Kabouoh, M. & Oyedokun P. (2012). Effectiveness of Public Complaints Commission on Labour Force: A Case Study of Nigeria Public Complaints Commission. *International Institute for Policy Review and Development Strategies*

Maimako, S. S. (2005) *The Role of Financial Control Institutions in Promoting Financial Accountability in the Public Sector: A Study of Plateau State Under Democratic Regimes.* A Thesis Submitted to the School of Postgraduate Studies, University of Jos

Martinez-Soliman, M. (2003) Parliamentary Reform in Africa and the World Latest Trends UNDP's Contribution

McKinney, B. & Howard, L. C. (1979) *Public Administration Balancing Power and Accountability.* U. S. Oak Park: Illinois Moore Publishing Company Inc.

Mulgan, R. (2003) *Holding Power to Account: Accountability in Modern Democracies.* New York: Basingstoke, Palgrave

Nigro, F. A. & Nigro, L. G. (1986) *Modern Public Administration.* London: Macmillian, p. 468

Ogbuke, M. U. & Enojo, K. E. (2007). Corruption in Nigeria: Implications for Urban Development, in *Nigerian Journal of Research and Production*, ESUT Enugu. 11(1) (November), 60-74

Ojiakor, N. (2009). *Nigerian Socio-political Development: Issues and Problems,* Enugu: John Jacobs Classic Publishers.

Olowu, D. (2002). "Accountability and Transparency". In Adamolekun L. (ed) *Public Administration in Africa: Main Issues and Selected Country Studies.* Ibadan: Spectrum Books Limited. 139-158

Onuorah, A. C. & Appah, E. (2012). Accountability and Public Sector Financial Management in Nigeria. Arabian Journal of Business and Management Review (OMAN Chapter), 1(6): 1-17

Onwuka, C. C. Okoh, C. I. & Eme O. I. (2009). Corruption in Nigeria: Nature, Forms and Challenges before Anti-Corruption Agencies. *Interdisciplinary Journal of Contemporary Research in Business.* 1(8) 114-132

Premchand, A. (1999) "Public Financial Management". In Schviavo-Campo S. (ed) *Governance Corruption and Public Financial Management.* Asian Development Bank. Manila, Philippines. www.adb.org

Public Complaints Commission (2012) *Annual Report* Abuja. Fix Impressions Ltd.

Romzek, B. S. & Dubnick, M. J. (1987) Accountability in the Public Sector: Lessons from the Challenger Tragedy. *Public Administration Review* Vol. 47, No. 3

Sahgal, V. (2001) *The Importance of Quality Parliamentary Oversight. A Global Overview*. Paper Presented at the European Commission Conference on the Search for Reasonable Assurance that European Union Public Funds are being Used, Efficiently and Effectively, for Purposes Intended: Brussels

Tanzi, V. (1999). "Governance, Corruption, and Public Finance: An Overview". In Schviano-Campo, S. (ed). Governance, Corruption and Public Financial Management, Asian Development Bank, Manila, Philippines. www.abd.org

Tyoden, S. G. (1998). *Legislators and the Legislature: A Guide to Legislators in Nigeria.* Jos: Sikitse Consults p. 138

Ujah, J. S. (2010). Public Accountability in Nigeria: Problems and Prospects. *International Journal of Studies in the Humanities,* UNN 7(8), 77-89

Vakabua, I. (1994). *Governance and the Legislative Audit Function.* Paper Presented at ICGFM on Governmental Financial Management. International Financial Management Conference, Washington D. C. 22-24

World Bank (1992) *Governance and Development* Washington D. C.