Ethics, Values and Accountability in the Nigerian Public Administration

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Abstract
This study looks at the issues of unethical values and poor accountability in the contemporary Nigerian public service, as these remain the major challenges confronting the system. The problems recognized and perceived in the Nigerian public service, due to lack of accountability involves direct embezzlement, receipt of huge kick bags, contracts scams and inflation, large-scale salary scams, misappropriation of funds etc. Successive scholars have noted that the public service in Nigeria have failed to measure-up with their counterparts across the world, because it lacks in transparency, accountability, rules and regulations; these may be as a result of the kind of people recruit into the civil service or may be lack of proper supervision. The study explores the problem of corruption and accountability in Nigerian public service and proffers some reform measures. We used the social, public/common goods, good governance theoretical postulation to explain our work. We conclude that for development to sustain in our economy, accountability of public officials is inevitable and asserts that the success and failure of any country are largely dependent on its public service at any period of time. And observed that to ensure sanity, progress and development in the public service, code of ethics, values and accountability must be strictly adhered to and enforce by the state.

Introduction
The public sector is the part of the economy that is owned and controlled by government, and provides basic services to the citizens. It is the means by which the government relates and delivers amenities to the public. Such amenities include, but are not limited to welfare, infrastructure, security, social justice, education, health care and a means of regulating or deregulating the economy (Okoduwa 2007). Individuals who work in government departments and agencies are known as public servants. Therefore, as the political space grows up in order to serve the people better, so is the domain of public administration. Therefore, the need to hold it properly accountable becomes more imperative. Thus, the chief problem of government administration is not that of securing efficiency only, but insuring accountability, because of the complex nature of the work of the civil servants, especially in a democratic dispensation, where it is assumed they work for the generality of the populace, not only in their natural realm of policy implementations, but laws making and sometimes including adjudications. The need for accountability in the public service therefore, can’t be over-emphasized, Iyeyemi (1992) beliefs:
Every accounting officer and indeed, every official notwithstanding his status, who spends from the public fund or collects revenues or by chance come in contact with government funds, is in fiduciary position to render an account of the monies received in trust or expended by him. This should not, of course be taken to infer that accountability implies only to expenditure.

Thus, Public administrators are expected to carry out the will of the state according to certain principles, they are no less expected to execute their tasks with efficiency, economically, morally and responsively. Public Administration is a profession that offers unusually rich varieties of opportunities to make moral or immoral decisions, to make ethical or unethical choices, to do good or evil things to people. We ask that if you enter the field, you remember when making your choices to ask yourself how people will be helped or hurt, by your decisions, but few questions are more important in any context, but in the context of the public life of the nation, none is more important. (Henry 2007, P.397).

In a democratic government, the assumption is that the civil servants work in the government for the people. However, the magnitude of attitudinal decay, corruption and lack of accountability in the Nigerian public service is terribly shocking and dismaying. Thus, Rasheed, succinctly remarked that “lack of accountability, unethical behaviors and corrupt practices has become so pervasive and even institutionalized norms of behaviors, hallmarking to a crises of ethics in the Nigerian public service”. He also noted that apart from outright bribery and corruption, patronage, nepotism, embezzlement, influence peddling, use of one’s position for self-enrichment, bestowing of favours on relations and friends, moonlighting, partiality, absenteeism, late coming to work, abuse of public property, leaking and/or abuse of government information are also rampant. Therefore, the problem of locating accountability becomes acute because of the nature of the job performed and power exercised by the public officials. It is thus, very imperative that the public servant be responsive to the requests and demands of the citizens. Thus, this work examines the correlation between public service, accountability and service delivery.

**Conceptualization**

**Accountability:** The term accountability has no definite definition because it has been described by different scholars’ base on their understanding. According to Sharma (2007) the term “accountable” seems to have come into usage in the English language for the first time in the year 1583 and the context was financial. Moreover, that accountability covers all the activities undertaking by the government. Accountability therefore connotes that the administration in question has to be accountable for the exercise of authority repose on it. Sharma (2007) further observed … administrative accountability is an organizational imperative because primarily, it purports to evaluate its performance in terms of its goals. The goal is split into definite tasks and responsibilities and it is the individual administrators who are called to render an account of how they are discharging their responsibilities.

Hence, accountability carries meaning only when it closely and firmly relates itself to the basic tasks and objectives of an organization. Administration accountability seeks to ensure optimization of the available resources and at the same time to realize the organizational goals.

On the other hand, according to Laxmikanth (2005),

The concept of accountability connotes the obligation of the administrators to give a satisfactory account of their performance and the manner in which they have exercised power conferred on them. Its main aim is to check wrong and arbitrary administrative actions and increase efficiency and effectiveness of administrative process.

This almost concurred with what Olowu cited in (Adamolekun 2005) asserted, that accountability conventionally refers to answerability for ones actions or behaviour. In addition, formally, it involves the development of objectives standards of evaluation to assist the owners of an organization to evaluate the performance of duties by individuals and units within the organization. He further outlined three crucial components of accountability: a clear definition of responsibility, reporting mechanisms, and a system of review, rewards, and sanctions. Thus, accountability flows in different directions: upward, downward between subordinates and superiors, and laterally among professional peers.

In his contribution, Henry (2007 P. 397) say “Bureaucratic accountability in this context, refers to assuring that public administrators make decisions that are in the public interest”. While, Olaopa (2008) observes that:

accountability is closely related to an often confused with authority and responsibility. Authority involves the legitimacy to undertake certain actions, while
Responsibility is an obligation to take care of a certain area. It therefore follows that if you have authority and responsibility, you have an obligation to explain how you discharged your responsibility. This is what accountability is all about.

In addition, to Adebabayo (2004 p.7), “This is the requirement which subjects public officers to detailed scrutiny by the legislature over objectives, use of resources, and manner of performance”.

Accountability tends to be equated with responsibility, hence their usage interchangeably. Thus, (L.D White in Laxmikanth 2005) wrote, “Administrative responsibility consists of the sum total of the constitutional, statutory, administrative and judicial rules and precedents and the established practices by means of which public officials may be held accountable for their official actions”. However Pfeiffer ( cited in Laxmicanth 2002) distinguished between accountability and responsibility. According to him, accountability refers to the formal and specific location of responsibility, whereas responsibility has a highly personal, moral quality and is not necessarily related to formal status or power. He further stated that responsibility refers to the public servant’s responsiveness to public will, whereas accountability denotes the specific methods and procedures to enforce the public servants responsibility. Therefore, responsibility is subjective and works from within, while accountability is objective and works from without.

Eghe (2002) also defined administrative accountability as “the liability of the officials to give a satisfactory account of the exercise of the powers or discretion vested in them to someone to whom it is due, failing which some kind of punishment may follow”.

Accountability as a concept is more pronounce in a democratic government because is a system base on strict observance of rules, procedures and regulations. Therefore, it is belief that, in a constitutional and democratic set up, administrative responsibility cannot be allowed to depend solely on the personal responsibility of public servants. It must be provided with a formal legal and procedural basis.

Theoretical assumptions

There are not a handful of assumptions that can readily give vent to the ideal purpose and call of a public servant. Hence, scholars have more often than not, predicated their investigations and analysis on the assumptions of the social contract, public/common good...
frustration. In other words, frustration is not a sufficient, but a necessary, condition for hostility and aggression. Indeed, the strength of a hostile or aggressive reaction depends in part on the “amount of residual instigation from previous or simultaneous frustrations”. Dollard et al “Minor frustrations” suggested, “add together to produce an aggressive response of greater strength than would normally be expected from the frustrating situation that appears to be the immediate antecedent of the aggression.

Altogether, an undiluted application of this theorem to the persistent crises of unethical behaviours, negation of values and unaccountability which undoes the Nigerian public service, will avail us the grounds to appreciate the truth that the basic challenges of socio-economic hardship which public servants face, certain unmet ‘needs’, some numerous ‘family/social group/villages responsibilities’(of poverty alleviation and cash donations), constant expectations from too many unemployed relations, and the philosophy of ‘opportunity comes but once’ may actually amount to frustration on the part of a public servant (especially when in custody of public funds) and then the actual aggression (manifested by a calculated attack on public funds, unethical behaviours, violation of rules) in other to summarily satisfy these challenging needs.

**Types of accountability:**

There are so many patterns of public accountability. (Osisami 1988), identified some patterns, such as political accountability, legal accountability and financial accountability;

Financial accountability; this consist up of three components as follows:

i. **Fiscal accountability:** this requires accounting systems to prescribes procedures which ensure that the applicable laws and regulations are followed; that financial records and reports are accurate and represent a fair result of government operations, that the account and reports are issued on time, and that expenditure is within legislative appropriations;

ii. **Managerial accountability:** this stresses the need to provide essential information for the use of managers, ensuring efficiency and economy of operations, avoidance of waste, etc. it denotes a responsibility to ensure economy and efficiency of operations;

iii. **Programme results accountability:** this concern with the evaluation of programme effectiveness, that is, with performance audit to find out whether or not a programme or activity is achieving the intended goals.

Furthermore, public accountability, as a general concept can be broken down into the following component parts.

i. **Financial resources accountability:** it refers to the financial transactions and compliance with constitution, legal, regulatory, contractual and procedural requirements; hence the acquisition of resources (human and material) with effective utilization in appropriate quality and quantity at the lowest cost.

ii. **Administrative policy accountability:** this implies with the faithful; compliance or adherence to legal requirements it is the ultimate objective of government to improve individual and collective wellbeing; in carrying out programmes that concern with the social welfare of the citizens. It can also be measured in terms of honesty, fidelity and integrity.

iii. **Efficiency and economy of operation accountability:** it is more in consonance with results – oriented governmental operations; here government acquires resources, which can be used to produce maximum and a given level of output using minimum input; therefore, the goals and other intended affects are achieved by the organizations.

**Controls:** these are strategies for enforcing accountability and transparency. This is necessary in the interest of democracy, good governance as well as efficiency and effectiveness. Thus, the public servants are made accountable to different agencies, which exercise control over them. “The purpose of control is to ensure that public servants exercise their powers and discretion in accordance with laws, formal rules and regulations, and established procedures and conventions”. (Laxmicanth 2005, P. 194). Controls are of two types – internal and external mechanisms. It should however be noted that, the two are supplementary and complementary to each other. It is only if both work satisfactorily that the administrative machine will work efficiently. Now to their study:

**Internal mechanisms** are those that are used by organizations to ensure that those who work within the organization conform to organizational goals. “The internal control operated from within the administrative machinery. It is fitted into the administrative machinery itself. It works automatically, spontaneously, and constantly with the movement of the machinery”. (Laxmicanth 2005, P. 194). One such mechanism, according to Oluwu, (cited in Adamolekun 2005) is hierarchy, by which each unit and staff member is subordinated to another for supervision, monitoring and evaluation of work performance. Inspectorates and a merit system of recruitment that is linked to continuous education and training and retraining to improve the
skills of all those in the organization reinforce these arrangements. Other internal mechanisms include rules and regulations, code of conducts, the system of performance appraisal and remuneration, and the mechanisms for meting out discipline. There are also procedures for internal organizational reviews and audits.

**External Mechanisms** are those, which are created and applied by agencies, outside the formal organization, of the civil service. “…it is fitted outside the administrative machinery. It is laid down by the constitution of a country”. (Laxmicanth 2005, P.194).

An external control however, differs from one country to another. Thus, administration in Nigeria with a presidential system of government may not be responsible to external bodies to the same extent with say India, with Parliamentary system of government. In a parliamentary government, the cabinet is collectively responsible to the parliament for its policies and actions. Each minister is also individually responsible for the acts of omission or commission in his ministry/department. In other words, ministerial responsibility is the basic feature of the parliamentary government. for this reason the political executive (cabinet and ministers) exercise control over administration. (Laxmicanth 2002, P.194).

Whereas, according to Ademolekun (2004),

Taken together, the provisions on the political executive and on the career civil service in the 1979 constitution (of Nigeria) amounted to the recognition that the established doctrine of public accountability under the parliamentary system of government which was in abeyance under military rule had to be significantly modified for the purpose of the new presidential system. The direct responsibility of the president to the mass of the population through direct universal suffrage was recognized as making him fully responsible for the conduct of government administration.

The external control over administration is exercises by the following agencies:

i. Executive
ii. Legislature
iii. Judiciary
iv. Citizen

Executive control over administration means the control exercised by the chief executive (political executive). In this sense, control exercised by ministers, by which means all civil servants are expected to be accountable to the minister, who is the executive head of the ministry. He or she alone is responsible to the cabinet, the parliament, and the electorate. Civil servants are expected to be anonymous and politically free of any blame or praise for their action or inaction in the discharge of their duties This invariably make them to provide objective and highly professional advice to the minister. According to Bhagwan and Bhushan (2006), If a mistake is made by a civil servant in a department or ministry, the minister in charge is held responsible even if he new nothing about it or was not consulted by the official concerned before taking the action. In some instance, ministers had to resign for the mistakes committed by the officials in their ministries. Hence, executive control is fuller in substance, regular, permanent, encourage, corrective and directive.

The minister or executive exercises control over administration through the following methods; political direction (Policymaking), budgetary system, delegated legislation, civil service rules, ordinances etc.

The legislature, too, has a variety of controls on the civil service, including parliamentary committees’ investigative powers, the most important of which is the power of independent audit. The audit covers all ministerial activities, and is carried out by an independent agency, such as the office of the Auditor General of the Nigerian federation. The work of the committee that hears the audit report however is the most important. In a democracy, a member of the opposition usually chairs this important committee, the Public Accounts Committee.

The legislature also helps to scrutinize the drafts of all legislation made by the executive branch and has to pass them into law. They are also responsible for passing the budget appropriation bills, approve top appointment, such as that of ministers, heads of independent commissions, Judges of the apex courts, ambassadors etc.

Other controls available to the Legislature include parliamentary questions, letters to ministers, etc. it is crucial that members of the legislature can exercise these roles with independence and with competence. In addition, are empowered to demand information from the executive branch in various ways. In Nigeria for example, they have access also to administrative support, including research staff and liaisons.

The judiciary is another independent branch of government that plays an important role in holding the public service accountable. The judiciary provides judicial remedies to citizens who might have been
adversely affected by administrative actions and inactions contrary to law. These remedies include order of mandamus (a court order directing a public official to perform his or her public duties), habeas corpus (a writ ordering a detained person to court), natural justice, ultra virus and rule of law. Like the legislature, the judiciary is expected to be independent of the two other arms of government. For this purpose, members appointed to serve on the bench serve for life.

Lastly, the citizens have the right to voice out their grievances against official maltreatment or misuse of positions or public resources. They can also participate and become involved through periodic elections, policy process such as recalls, initiatives, and referenda. Other forms include interest and pressure groups activity, including political parties, trade unions and the like.

**Nigeria: The Challenges, Problems and Prospects of Accountability.**

Nigeria is Federal Republic, with three tiers of government. The federal states and local governments. Currently there are thirty-six states and 776 Local Government in the country, with Abuja as the Federal capital. The key institutions in the machinery of government are the executive, the legislature, and the Judiciary. These three institutions operate at the federal and state government level.

Ademolekun (2002 P.297) says that:

The Nigerian civil service has been subject to three political influences: the colonial, civilian, and military. These three influences retain certain common commitments, albeit in varying degrees- for example, career orientation for civil servants and the use of the public service commission for promotion, discipline, and rule enforcement for the civil service. But each of these influences bequeathed different legacies. Important legacies inherited from the colonial rule were the attributes of political neutrality, anonymity, and impartiality. Post-independence civilian regimes sought to reinforce the role of the civil servant, especially higher civil servants, as confidential advisers to ministers-the political heads of ministers.

Some of these inherited legacies have not been sustain under the military regimes. For example, during the first phase of military intervention (1966-1979), two patterns emerged concerning the role of the higher civil servants. Between 1967 and 1975, the higher civil servants dominated the policy process, leading to the virtual loss of the attributes of political neutrality, anonymity, and impartiality. By contrast, between 1975 and 1979, the role of civil servants in the policy process became less pronounced (Adamolekun 1986).

There is no doubt on efforts being made to strengthened the principle of administrative accountability in the civil service, in order to improved the quality of government in Nigeria. These are through various administrative reforms over the years.

The three most important administrative reforms, undertaking since Nigerian independence, according to Olaopa (2008), have been headed by practitioners. These reforms are: The Udoji Reform of 1974; The Local Government Reform of 1976, and The Civil Service Reform of 1988. Since there will always be a room and need for improvement, administrative reform should be a continuous and permanent exercise. Such reforms tend to remove organizational weaknesses as well as accelerate productivity.

The following are some of the general administrative reforms undertaken in Nigeria since the colonial era in order to strengthened the civil service, and make it more dynamic, effective and result oriented. The Hunt Committee (1934), the Bridges Committee (1942), the Tudor-Davies Commission (1945), the Harragin Commission (1946), the Smaller Commission (1946), the Foot Commission (1948), the Phillipson-Adebo Commission (1953), the Lidbury Commission (1954), the Gorsuch Commission (1955), the Mbaneo Commission (1959), the Newns Commission (1959), the Morgan Commission (1963), the Elwood Grading Team (1966), the Adebo Commission (1971), the Udoji Commission (1972), the 1988 Civil Service Reform, the Ayida Panel (1994), Olaopa (2008, P. 109). All these efforts were carried out only, in order to stamp out corruption and lack of accountability in the service, which had become widespread and prevalent.

Paden (2008) asserts that, there are three approaches to fighting corruption in Nigeria: encouraging official will and action, establishing leadership by example and engaging civic cultures. And that official will and action, and leadership by example were undertaken aggressively by the Buhari military regime (1984 – 85), and many senior politicians and businesspersons were sent to jail for long term. However, the subsequent military regimes of Babangida, Abacha and Abdussalam took a more relaxed view, and massive looting of the treasury continued unabated. Finally, a turn-around point came in 2000 and 2003, when the Independent Corrupt Practices and other related Offences Commission (ICPC) and the Economic and Financial Crimes Commission were
established. However, there are doubts about the genuineness of the support been offered to these institutions by the authority especially in ensuring their independent while performing their assignment at all the time; it seems the governments are afraid because they are used to the ‘business as usual’ way of governance. Other problems according to Ademolekun (2002) have to do with the high cost of building and nurturing these institutions, not only in financial terms but also in terms of the required administrative and technical capacity. In addition the challenges of developing the appropriate constitutional environment to support these institutions of accountability and transparency is enormous.

It seems corruption in the Nigerian public service is a long time phenomenon. Overall evidence of political and administrative corruption has been with us since colonial rule, hence according to Adamolekun (1986): From the time, party governments were established in 1954 to their disappearance in January 1966, corrupt practices assumed proportions that were formerly unknown. On the basis of the findings of commissions of inquiry established by the military rulers between 1966 and 1968 and two earlier commissions (one in 1957, the Foster-Sutton commission and the other in 1962, the Coker commission) the following appear to have been the major causes of corruption in the Nigerian milieu. First, the behavioural norms of both political and administrative officials were tolerant of abuse of office for personal gain. Second, several cases of corrupt practices – notably the dispensation of patronage in the form of contract awards and the distribution of government jobs – were connected to party finance. The financial resources available to the party treasury were then used for both the legitimate cause of running the party machine and the illegitimate practices of vote buying and corrupt campaign financing.

The findings of the different commissions serve as an evidenced that millions of public funds have left the public coffers for private pockets and party treasuries in the past. Fighting corruption in the Nigerian public service was also one of the cardinal principles of the nine point’s agenda of the Gowon administration in 1970.

The Murtala/Obasanjo regime also purged the public service and established the Corrupt Practices Investigation Bureau. This on grounds of abuse of office, decline in productivity, divided loyalty, old age, and corruption. After it accused his predecessor of widespread and large-scale corruption. Again the problems persisted. The Civilian regime that followed did not help matters, “by all accounts the, civilian government that assumed power in 1979 promoted the ‘growth’ of corruption to an unprecedented height”. (Adamolekun 1986, P.176). That is why the Military regime that took over from the civilian government in 1983 took as its cardinal objectives the eradication of corruption in all its ramifications.

A part from government tolerance of corruption is the weakness of institutional procedures and practices. Public officials and political leaders have extensively manipulated the established institutional procedures and practices. Here lays the challenges ahead. It is important to reform the public sector. Reforming the sector entails a political restructuring of the relationship between public servants and other members of the society or within the public service itself. These will create better system by removing faults and imperfections in public agencies, and make it more efficient and effective in the delivery of public services to the people.

**Policy Recommendations**

Besides the enforcement of laws and legislations which is most welcomed, one of a workable strategy to be taken in revamping ethical standard, values and accountability in the contemporary public service should be more of an approach that will wholesomely address the questions of excruciating poverty and hardship in developing countries. Of course, none of the restraining strategies operated so far elsewhere have the potency of regulating “the regular incoming of ‘tips’ and ‘kickbacks’ or ‘brown envelopes’ in public offices. To stop the PEPs from stealing which in the end makes poverty more pervasive in nature; and to give an average public servant reasons to refrain from unethical conducts; a healthy ‘ethical infrastructure’ or ethical environment must be provided. Particularly, the reduction of emoluments of the PEPs will go a long way in achieving this. The moment the gross income/wealth disparity is considerably abridged in developing countries, and an average citizen is able to buy items from the same market with the PEPs, the less the hardship becomes. This will in turn lessen expectations and pressures mounted on public servants from their dependants. Thus, aggressive behaviours and thoughts of unethical conducts are largely averted in the minds of public servants.

Another important stringent measure to be adopted is that of mentoring. Trusted Priests, Pastors, Imams and other preachers of holiness and righteousness should be assigned to conduct life changing moral instructions for public servants in their various departments from time to time. This idea will work better than the frivolous
workshops and seminars usually organized abroad for Permanent Secretaries, Director-Generals, Chief Executives of agencies etc. where the scarce resources are further languished. In addition to this, the introduction of a social security law which will enable unemployed persons to earn a monthly token will be helpful by reducing the pressure mounted on public servants by many unemployed relatives in developing countries. It is therefore a welcome development when the present Buhari administration employed 200,000 unemployed graduates for 2-years and deployed them to specific program assignment under the N-Power Volunteer Corps. The participants are expected to earn N30,000 monthly during the program. And that besides the N-Power program for graduates, there are other schemes for non-graduates. These are: N-Power Knowledge which will engaged 25,000 young Nigerians and N-Power Build 75,000, all of whom shall be trained and paid during the duration of the scheme.

Conclusion

From the foregoing, it is evident that, when power is granted to administrators, it requires control and the greater the power, the more the need for control. For if, you give a person power to do right, you also give him the power to do wrong. Moreover, to safeguard against misuse of power certain measures of effective control over administration have to be evolved, that is the basis for accountability.

It should however be emphasis that, corruption and lack of accountability and transparency tend to undermines democracy, distorts electoral processes, destroys government institutions and promotes political instability. It also frustrates socio-economic development, increases poverty and loss of foreign investment. Hence, there should be a total intolerance to this phenomenon, because of its negative consequences for economic growth and development.

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