

PROBITY AND ACCOUNTABILITY: A SINE-QUA-NON FOR FUND MANAGEMENT IN PUBLIC SECTORS IN NIGERIA.

OFOR, T.N. (Ph.D)

LECTURER IN DEPARTMENT OF ACCOUNTANCY, CHUKWUEMEKA ODUMEGWU OJUKWU UNIVERSITY, IGBARIAM CAMPUS, ANAMBRA STATE.

AND

ORJINTA HOPE IFEOMA

LECTURER IN DEPARTMENT OF ACCOUNTANCY
CHUKWUEMEKA ODUMEGWU OJUKWU UNIVERSITY, IGBARIAM CAMPUS.

Email-ifyorjinta@gmail.com

Phone Number: 08060127990

ABSTRACT.

*Ensuring probity and accountability in public sector activities are part of every public official's duty to adopt processes, practices and behavior that enhance and promote public sector values and interests. Thus, the objective of this study is to examine probity and accountability as a sine-qua non for fund management in public organizations. In order to achieve this objective; field trips were made and primary data were gathered from the use of well structured questionnaire and were presented in a simple descriptive format using frequency tables and analyzed, using simple statistical tools. The research design used was descriptive survey method. The findings revealed that the weakness in law enforcement and punitive measures in curbing corruption and reducing the incidence of mishandling of public funds are commonly noticed in Ministries, Departments and Agencies (MDA). It also recognized that despite good management of probity, --mistakes, delays and disputes can arise and affect fund management in public organizations. However, the study recommends that the government should be more active in imposing greater accountability and probity in the management of public fund. There is need for more pro-active measures not only to **sustain it but to re-invigorate it** to ensure that things are properly done and public funds are not just being stolen in a rather brazen manner.*

Key words: Probity, Accountability, Fund management, Public sector, Corruption, Nigeria.

INTRODUCTION

Management ethics is a crucial aspect of fund management in all democracies, whether developed or emerging. This is because economic development of any nation is partly dependent on the available resources and the management of those resources. Osezua and Julius (2013) noted that:

"Nigeria's public service for now is the largest employer of labour as well as the largest provider of services in Nigeria. This situation in essence represents the feature and level of the nation's present economic development where government investment was concentrated on the establishment of public enterprises. The deployment of large funds on service rendering institutions did not only widen the activities of government it has also entrusted more funds to the public servants. Regrettably, the feature of the service has been poor performance linked to waste and outright conversion of public resources to serving personal interests and the resultant stalling of pace of development".

Coordinating probity and accountability measures play a key role in developing coherent policy in fund management. Public organizations need to be effective and accountable to the public. A combination of probity and accountability mechanisms and other effective law enforcement mechanisms are needed for success. This means that there must be proper mechanisms of control as a way of assuring probity and accountability as a key element in fund management (Carmen, 2007). Probity in governance is an essential and vital requirement for an efficient and effective system of governance and for socio-economic development. An important requisite for ensuring probity in governance is absence of

corruption. Thus accountability in the management of public fund is also paramount in the journey of any nation towards economic greatness. No nation of the world would achieve economic growth without putting in place and ensuring due diligence in the management of its resources (Oguonu, 2013). The resources are not only scarce, they have competing demands and unless they are effectively and efficiently allocated and managed, there would be stagnation in the system.

The phenomenon of fund management has been studied from different perspectives. Here, we focused on understanding fund management from the perspective of public administration and utilization. We all know that the foundations of public administration basically rely on probity and accountability issues. Thus in a country with highly accountable public officers, we can expect a high level of fund management free from corruptible tendencies (Carmen, 2007).

Ocheni and Nwankwo (2012) noted that: "*The government of former president Olusegun Obasanjo believes that without probity in public life, the ultimate aim of providing for the happiness and welfare of the citizenry will be an illusion. It is in the light of the above that the government embarked on a number of public sector reform programmes aimed at blocking leakages of all sorts in public sector service delivery and transactions. It is on the background above that Obasanjo administration reformed the public service system in Nigeria.*

The term public sector simply refers to the part of the economy that is controlled by the government for the purpose of providing basic government services. These basic services that the government needs to provide are so enormous due to increase number of people they serve. As economists would put it, "human wants are unlimited, but the means to satisfy them are limited," this therefore calls for the use of an efficient management tools and quality that will harness the limited resources for optimal use (Olurankinse, 2012).

Nigeria is endowed with human and natural resources which generate funds for the nation. Unfortunately, there exists a very wide expectation gap in the way the country's resources have been managed over the years. Consequently, it can be said that the challenge is less of availability of resources but more of ability to manage them. That is the emphasis is no longer on the scarcity of resources but on their management, so that the scarce resources (if any) are not squandered. The importance of managing resources stems from the extent to which an organization manages the resources at its disposal and determines the degree of the wellbeing of that organization and its people (Usman, 2007). Efficient resource management is the main determinant of public system growth and integrity and also provides the dividing line between rich organizations / institutions and poor ones, and, rich and poor nations (Usman, '2009).

STATEMENT OF PROBLEM

Fund management and its process in Nigeria remain problematic both in the areas of approval and utilization, hence the need for adequate control aimed at improving effective resource utilization at each stage. Many factors militate against probity and accountability in our country. These factors are instruments of mismanagement of public funds, instability of tenure officers, hereditary influences, administrative loyalty and eye-service syndrome. The concentration of the delivery of public service, large discretion given to public servants, financial recklessness and rascality, budgetary indiscipline, lack of probity and accountability, bureaucratic bottleneck, poor budget monitoring, macro economic instability and mismanagement of public funds and resources are some of the main administrative issues affecting fund management in government parastatal (Chijama, 2007). Consequently, successive governments have fallen below expectation in imbibing a fiscal behavior pattern that will promote prudence and sound financial management in the system. (Oguonu, 2013).

However, the level of corruption in Nigeria is a clear indication that the general principles of conduct which underpin public life have not been adequately followed and observed. No amount of probe is likely to salvage the situation, as probe is usually not preventive in Nigeria; it has neither deterred nor prevented reoccurrence. It is a mere smokescreen and sometimes diversionary. Here, the mark of a

person holding high position is the ease with which he can ignore the laws and regulations. We are being swamped by a culture of indiscipline and untruth; immorality, both at public and private organizations are at a premium. Therefore, this paper aims to explore whether some legislative measures can be designed to ensure probity and accountability in the management of public fund in public organizations. To achieve this objective, research hypothesis was formulated to guide this study as follows: Probity and Accountability in the public offices do not significantly affect fund management. The analysis of Nigerian ministries is a contribution since it explores probity and accountability as a *sin-a-qua-non* for management of public fund. Additionally, the available literature does not provide a definite answer about how and what elements of legislative measures influence fund management. The entire paper is partitioned into four sections including this introduction. In the second section we conceptualized probity, accountability, corruption and fund accounting. In the third section we discussed our methodology followed by discussion of findings while in the last section we draw our conclusions and recommendations.

REVIEW OF RELATED LITERATURE

PROBITY CLARIFIED

Probity is an essential and vital requirement for an efficient and effective system of governance and for socio-economic development. Probity has become an increasingly important aspect of public life. It simply means integrity, uprightness and honesty. For public officials and public sector agencies, creating and maintaining probity involves more than simply avoiding corrupt or dishonest conduct. It involves applying and complying with public sector values and duties such as impartiality, accountability and transparency (Akinbuli, 2013). Effective probity management is concerned with the procedures, processes and systems used rather than the outcome of an activity, undertaking or project. Probity literally means complete honesty, truthfulness and reliability. In normative usage, transparency and probity mean openness without deceit, secrecy, shadiness and virtues of good stewardship, accountability and trust. Transparency and probity provide the framework for formulation and implementation of policies and programmes and emphasize the guideline for economic and efficient management of resources. In the view of (Oshionebo, 2004), transparency as it applies to the art of governance, demands that the fiscal and monetary operations of government are planned, executed and reported to the Nigerian public with absolute sincerity. This implies that government is obliged to routinely inform and explain to the public, every act, or decision that affects their lives. As a guarantee for accountability and probity, decision-making is subject to wide consultation and analysis of various options and views. Transparency in this regard serves as an indispensable tool for budget preparation, implementation and monitoring. An important requisite for ensuring probity in governance is absence of corruption. The other requirements are effective laws, rules and regulations governing every aspect of public life and, more important, an effective and fair implementation of those laws. Indeed, a proper, fair and effective enforcement of law is a facet of discipline. Unfortunately for Nigeria, discipline is disappearing fast from public life and without discipline, no real progress is possible. In other countries, a man who rises to positions of higher authority develops greater respect for laws; the opposite is true in our country. Here, the mark of a person holding high position is the ease with which he can ignore the laws and regulations. We are being swamped by a culture of indiscipline and untruth; immorality, both at public and private organizations are at a premium.

PUBLIC ACCOUNTABILITY CONCEPTUALISED

In the common or ordinary sense, accountability presupposes that an official or person who has been assigned duties should be held responsible for his/her actions and the consequences emanating from them. Jide (2013:42) took this point further with references to organizational context and defined

accountability as an official personal obligation to carry out assigned duties or activities and be responsible for results or outcomes. Adegite (2009:33) conceptualized 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. Implied in the above definition are the indispensable roles of due process, transparency and feedback in achieving accountability. Ujah (2010:78) explained public accountability as a system whereby public officers are made to give account of their stewardship to members of the public. He further explains 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. Carmen (2007) quoting Romzek and Dubnick (1987) described four types of accountability as follows: i. illegal accountability, where control from the outside is effective; ii. professional accountability, where internal structures and processes produce low levels of control; iii. political accountability, where control is external and limited, and iv. Bureaucratic accountability, where effective control emanates from within the executive branch. Olowu (2002:140) maintained that accountability refers to answerability for one’s actions or behaviour. He stated that accountability has three crucial components namely: a clear definition of responsibility, reporting mechanisms, and a system of review, rewards and sanctions.

In its simple form, accountability may be defined as any situation in which individuals who exercise power are expected to be constrained by external means, i.e., reversal of decisions, dismissal, judicial review and to a degree by internal norms, i.e., codes of ethics and professional training (McKinney & Howard, 1998). Administrators must know, through established criteria, to whom and for what they are accountable. Accountability is all about being answerable to those who have invested their trust, faith, and resources to you. Adegite (2010) defined 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-avis mandated roles and plans. Onuora and Appah (2012) defined accountability as a means of doing things transparently in line with due process and the provision of feedback. Johnson (2004) says 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 and Appah (2012) quoting Premchand (1999) observed 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 shaming of officials, or the pursuit of sleaze, to a search for durable improvements in economics 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 intergovernmental relationships and that between government and their respective legislatures (pp.3-4).

Onuorah and Appah (2012), quoting Coker (2010), outlined that 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 criteria against which performance is measured less precisely defined. Adegite (2010) also noted that there are three pillars of accountability, which the UNDP tagged ATI (Accountability, Transparency and Integrity). Accountability, which is segmented into: (a) Financial Accountability: The obligation of any one handling 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. (b) 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. (c) 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. (d) Social Accountability: This is a demand driven approach that relies on civic engagement and involves ordinary citizens and groups exacting greater accountability for public actions and outcomes.

CORRUPTION IN THE PUBLIC SECTOR.

The concept of corruption varies, depending on the perspective from which it is studied. It is impossible to cover every aspect of every form of corruption in this country. For that reason, and in an effort to simplify the case, the World Bank (2006) defines public corruption as the exercise of public power for private gain. Certainly, this definition involves all activities in which public officials use their power not for the public benefit but for their own gain. Vigyan, (2001, August) defined corruption in the public sector as an abuse of public resources or position in public life for private gain. The scope for corruption increases when control on the public administrators is fragile and the division of power between political, executive and bureaucracy is ambiguous. Political corruption which is sometimes inseparable from bureaucratic corruption tends to be more widespread in government establishments, where the public opinion and the Press are unable to denounce corruption. Here, the level of corruption is exceptionally high. As Carmen (2007) rightly put it, the bribed official typically agrees to undertake or to forego a designated action in return for a bribe. This may be attributed to the utter insensitivity, lack of shame and the absence of any sense of public morality among the bribe-takers. Indeed, they wear their badge of corruption and shamelessness with equal élan and brazenness. Corruption today poses a danger not only to the quality of governance but is threatening the very foundations of our society. Corruption has flourished because one does not see adequately successful examples of effectively prosecuted cases of corruption. Cases, poorly founded upon, half-hearted and incomplete investigation, followed by a tardy and delayed trial confluence a morally ill-deserved but a legally inevitable acquittal (Vigyan, 2001).

CONCEPT OF FUND

Generally, funds refer to a pool of resources committed or set aside to achieve a definite purpose. In the USA., the National Committee on Governmental Accounting as "an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and or other resources together with all related liabilities, obligations, reserve and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitation. The reporting requirements set out by the various documents establishing funds are achieved by means of Fund Accounting. Accounting for Funds involve a system in which the financial business of government units or parastatals are segregated into several unique entities called funds for purpose of recording and reporting financial position and the outcome of operations.

Objectives of Fund Accounting

The objectives of fund accounting are as follows:

- Assure and report on compliance with financial, legal and statutory restrictions.
- Provide a basis for ensuring probity and accountability.

Classification of Funds:

Funds can be broadly classified into three (3) main categories

- ✓ Government fund
- ✓ Proprietary fund
- ✓ Fiduciary Fund

Government Funds: these are funds made up of resources derived from Ac general revenue powers of the government created by the constitution and set aside to meet the general administration expenses of

the government. Examples include: Consolidated Revenue Fund, Capital Development Fund and Contingency Fund.

- Consolidated Revenue Fund

This is the major government fund and is statement No. 3 of the published account of the federation. Except in some few cases where some revenues are received directly into some other funds like capital receipts into the capital development fund, all funds of the federation receive their money from the consolidated revenue fund.

- The Development fund

This is perhaps the second most important fund operated by the federal government. It is statement No. 4 in the list of published financial statements of the federation. It is a fund specially earmarked for capital projects. This embraces all spheres of infrastructural and capital developments. The consolidated revenue fund is to recurrent expenditure what the capital development fund is to capital expenditure.

- Contingency Fund

Section 15(1) of the Constitutional Amendment order 1958 provided that a sum of one million pounds be transferred from the consolidated revenue fund for its creation in 1958. This amount is set aside to take care of unforeseen expenditure and is operated by the issue of a warrant.

- Proprietary Fund

Sometimes government gets involved in business-like operations accretion;- take place. These are common in independent parastatals, and likely to increase with recent moves on privatization and commercialization. Proprietary funds are used to account for these.

- Fiduciary Fund

Frequently, government holds some resources or funds belonging to the whole public arising from very peculiar circumstances. Such circumstances include the difference between the pump prices of petroleum products. The Petroleum (Special) Trust Fund (FTP) was set up to distribute the gains from the increase on social and infrastructural projects such as the rehabilitation of roads and waterways, and educational and health institutions, providing text books and stationery to educational institutions, procuring essential drugs and vaccines-providing water supply systems, reviving crumbling agricultural sectors, connecting outlying areas to the national electricity grid, extending railways and telecommunication and ensuring consistent food supply.

ACCOUNTABILITY AND FUND MANAGEMENT IN PUBLIC ORGANISATION

When we talk of good governance, the two concepts "Probity and Accountability" are in-built crucial or major elements. Ezekwesili (2004) pointed out that the vision and mission of our nation is to ensure good management of public money and assets to reduce corruption, improve system planning and project preparation work to achieve accuracy of costing, cost benefit analysis and prioritization in deciding the spending pattern and plan for any given year. It is also to bring about improved fiscal management through more effective expenditure management, institutions, processes and control mechanisms. Good governance is essential part of a frame work for economic and financial management which include macroeconomic stability; commitment to social and economic equity and the promotion of efficient institutions through structural reforms such as trade liberalization and domestic deregulation. Poor governance may result from factors such as incompetence, ignorance, lack of institution, the pursuit of economically inefficient ideologies or misguided economic models. It is often linked to corruption and rent seeking. Okoh and Ohwoyibo (2010) opined that accountability reflects the need for government and its agencies to serve the public effectively in accordance with the laws of the land. Appah (2010) suggested that with the number and monetary value of public sector activities, accountability has increased substantially. This increase in activities has brought with it an increased demand for accountability of public officers who manage these activities of the public. Onuorah and Appah(2012:2)quoting Achua (2009) state that:

Serious consideration is being given to the need to be more accountable for the often vast amounts of investment in resources at the command of governments, which exercise administrative and political

authority over the actions and affairs of political units of people. Government spending is a very big business and the public demands to know whether the huge outlays of money are being spent wisely for public interests".

Earlier this year, the House of Representatives revealed that 60 governmental agencies generated N9.3trn in three years (2009-2012) but only remitted N174.9bn to the coffers of Federal Government. In its report titled, "Poor Remittance of Internally Generated revenue to the Consolidated Revenue Fund by Government Owned Agencies", the Central Bank of Nigeria, The Nigerian Maritime Administration and Safety Authority (NIMASA), the Nigerian National Petroleum Corporation (NNPC), Nigeria Ports Authority (NPA), Asset Management Corporation of Nigeria (AMCON) and National Pension Commission (PENCOM) are among the defaulting agencies being scrutinized. It was discovered that they habitually under-projected their revenues and over-estimated their expenditures thereby ensuring that their remittances to the Consolidated Revenue Fund were minimal. Just last year, the Federal Ministry of Finance threatened to close accounts of agencies which had failed to remit revenues to the Consolidated Revenue Fund (CRF). Apparently, the practice is for these government agencies to invest the excess funds generated in doggy and unapproved accounts which yield high interest for the few engaged in these shady deals.

Sadly, the above cases of misappropriation of public funds were not queried by the Financial Reporting Council whose primary responsibility is to carry out such activities. It is public knowledge that the FRC had sometimes last year demands that NIMASA render audited accounts, but the FRC's demands were blatantly ignored, without any consequences.

Thus, Accountability is a fundamental value for any political system. Citizens should have the means to force corrective actions when governments act in an illegal, immoral or unjust manner. Accountability is also important for government. It provides government with the means of understanding how programs may fail and finding ways that can make programmes perform better.

METHODOLOGY AND DISCUSSION OF FINDINGS

The study used the field survey method of research design. The paper makes use of a well structured questionnaire as a source of data collection and were presented in a simple descriptive format using frequency tables and analyzed using simple statistical tools(Statistical Package for Social Sciences). A sample size of two hundred (200) respondents was chosen through judgmental sampling technique. Two hundred questionnaires that contain questions that can illicit answers on the key areas of the concept were distributed and administered to the budget officers and accounting officers of the various ministries under study. A total of 20 questions were answered by the respondents as contained in the questionnaire. Participants' opinion in the survey were rated on a five-point likert scale as follows: Strongly Agree (5), Agree (4), Undecided (3), Disagree (2) and Strongly Disagree(1).

Empirical Analyses and Results:

In this section, we present the results of the analyses carried out in this survey. In a 5-point likert scale, the critical region is 3.0 which is the mean of the coding values. However, the test statistics is achieved using likert scale analysis and Pearson Chi-Square contingency test .Accept the null hypothesis if the mean response of the respondents is less than the critical value, otherwise, reject.

Table 1: Distribution of sample on whether probity and accountability of public office holders can influence fund management. (n=200)

Response	Frequency	Percentage
Strongly Agree	15	7.5%
Agree	20	10%
Undecided	5	2.5%
Disagree	70	35%
Strongly Disagree	90	45%

It is very amazing to reveal that majority of the respondents with a large percentage of 45 strongly disagree that probity and accountability can influence fund management in public organizations. 70

(35%) respondents also disagree that probity and accountability of public officers can influence fund management while 20 (10%) respondents admitted that it can influence fund management. 15 respondents with 7.5% strongly agree and the number of respondents that neither agreed nor disagreed was 5 with a percentage of 2.5.

Ho: Probity and Accountability in the public offices do not significantly influence fund management.

$$M.R = \frac{\text{Sum of response}}{n_q \times n_r}$$

Mean Response = $658 / (5 \times 40) = 3.29$ (Agree)
region = 3.0

Critical

Decision: Since the mean response is greater than critical region, there exists enough evidence to accept the null hypothesis and conclude that probity and accountability in the public offices do not significantly influence fund management.

Hypothesis is re-tested using Chi-square contingency test as the test Statistics at 5% level of significance. Below is the SPSS output of the analysis.

Chi-Square Tests

	<i>Value</i>	<i>Df</i>	<i>Asymp, sigl. (2 sided)</i>
<i>Pearson Chi-Square</i>	135.043 ^a	12	.000
<i>Likelihood Ratio</i>	155.252	12	.000
<i>Linear-by-linear association</i>	8.205	1	.004
<i>N of Valid Cases</i>	1600		

Source: output data.

Decision: Since the p-value, $0.062 > 0.05$, Ho is accepted and concluded that probity and accountability in the public offices do not significantly influence fund management

SUMMMARY OF FINDINGS.

From the analysis, we found out that probity and accountability in the public offices cannot influence fund management because public office holders intentionally bye-pass the normal procedure and divert public funds to private gain just to suit their selfish ambition and this in return, places their integrity and transparency at stake. From the above, democratic governance in Nigeria today lacks the essential features and characteristics to guarantee accountability and probity. It stifles the right of the citizens to participate in the affairs of the state, promotes mediocrity and lacks the effective management for economic growth. Corruption remains a prominent feature of the system that is characterized by huge shortage of basic amenities like education, potable water, health care, good roads, toady power supply etc. Unemployment rate keeps rising while crime rises in similar proportion.

CONCLUSION

There is no gainsaying the fact that the level of corruption in the country calls for seriousness on the part of all to combat the vice that has denied the generality of Nigerians maximum benefit from the abundant resources that God has provided for the country. Unemployment rate keeps rising while crime rises in similar proportion. The country with all abundant resources therefore remains as one of the countries with the highest poverty rate in the world. Effective control mechanism with appropriate sanctions will produce necessary salutary effects on the public servants. This will ultimately instill accountability and probity in the Civil Service in Nigeria. Furthermore, if the judiciary effectively enforces the rule of law and the Legislature carries out its oversight functions effectively, government will function as one in which separation of power truly operates. Such governance enhances openness, judicious allocation and utilization of resources, effective control and monitoring of performance and compliance. It will also engender accountability, eliminate waste, and detract from opaqueness under which corruption thrives. The importance of due process mechanism cannot be overemphasized. It cannot be denied that one of the fundamental principles of modern democracy is due process on the part of those who are involved in the management of the resources at all levels of government. It is one of the best that has happened to the country in the recent times. It is a framework for implementation and it is committed to tackling corruption, promoting transparency and accountability in Nigeria policy. It is indeed legislative approach to solving or addressing part of the economic problems in the country.

RECOMMENDATIONS:

Following the objective of this research and the earlier stated problems, efforts have been made to reduce or better still eliminate these problems through workable suggestions which in the opinion of the researcher will make a positive change. The prevailing situation in Nigeria discussed in this paper needs to be urgently addressed. Nigeria will immensely benefit from a governance system that guarantees effectiveness and efficiency through the strengthening of the regulatory mechanism for evaluation of performance and monitoring for compliance. The existing legal framework and institutions, which are already in place, should be restructured and strengthened by enlarging their operational scope and powers where necessary, for greater efficiency in the enforcement of laws, rules and regulations. There is a dire need for a call for legislative activism sufficient enough to institutionalize a culture of political and managerial accountability and a call for policy consistency, sufficient enough to sustain and drive the current reforms of the public service to its logical ends. This paper therefore, posits that the principles and guidelines for enthronement of probity and accountability in public service should be upheld as they remain the vital checks against abuse of position. It is also recommended that the present and successive government should do all things possible through sincere political will, not only to sustain it but to re-invigorate it by putting "biting razor teeth" and a "hot iron knots" to cracks or leakages through which our resources and funds are abused and wasted.

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