Accountability and Control Measures in Public Bureaucracy in Nigeria

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Abstract
Nigeria's Bureaucratic system have been characterized with poor accountability in initiating solution to problems in the society due to neglect of basic features of bureaucracy; which include rationality hierarchy, technical specialization, value system and framework of law and corruption in the Nigeria democratic system which affects national development which necessitate this paper to assess the level of accountability and control measures in public bureaucracy in Nigeria and how its contributes or negates National development. The paper examines among others the nature of Nigeria bureaucracy, control measures of accountability in public offices. The paper adopted the documentary approach using textbooks, journals, internet materials. The paper concludes that all democratic systems of government operate through a system of representative and responsible government and for any government to be responsible, it has to be accountable to its citizens, there must be some means whereby public administrators are obliged to account for the decisions they take and actions which they follow and the ability of citizens to obtain information about government affects their capacity to influence the behaviour of administrative agencies. The paper recommends that; only a well-informed citizenry can make the public service responsive and accountable to its needs and demands, when a government operates in secret, the goals and advantages of openness and transparency are undermined. The civil society, the judiciary, legislature and professional bodies and lobby groups should help to promote responsiveness and accountability in government and the public services.
Keywords: Accountability, Bureaucracy, Control Measures, Transparency and National Development

INTRODUCTION
Accountability implies that civil servants ultimately are answer to the people through their elected public officials. Its summons the concept of "overhead democracy", that is a method of controlling civil servants by making them subordinate to the will of elected public officials. In assessing the level of accountability in public administration in Nigeria, it is important to analyze the extent to which the government activities are available for examination by stakeholders in order to assess the performance of the governments and the extent to which the government follow the law and right procedures. The extent to which they are accountable, that is the extent to which "they are held to account, scrutinized and being required to give an account or explanation" for their performance and activities upwardly and to the general public.

On the other hand, bureaucracy is formalized, systematized and depersonalized administration. It was conceived, nurtured and developed by the German theoretician and sociologist, Mar Weber. According to him, an efficient administration must possess the basic features of bureaucracy; which include rationality hierarchy, technical specialization, value system and framework of law (Okoli, 2003). The features of bureaucracy are the ideal toward which all administration aspires; they are not completely realized in practical terms and as a result, bureaucracies are ideal constructs. Administrations are judged bureaucratic to the extent they acquire these elements of bureaucracy. This means that one administration may be more bureaucratized at all.

The hallmark of bureaucracy is that government takes initiatives in the proposal of solutions for problems and even in the definition of problems or setting a national agenda for action. Bureaucracy promotes trust and confidence in public officials, enhances the authority and legitimacy of governments encourages openness and transparency in government and forces administrators and civil servants to address citizens' complaints and grievances in a timely and satisfactory manner. Thus, it will not be fair to say that government activities and invariably national development revolves around bureaucracy and public administration (Nkoma, 2005).

RESEARCH METHODS AND MATERIALS
The paper adopted secondary source of data collection from text books, journals, Newspapers, commentaries, documentaries and internet materials, etc. documentary approach was the tool of analysis used to interpret, describe and understand how political violence affects national development in Nigeria. The choice of document analysis was pertinent because the paper was primarily concerned with identifying and selecting relevant documentaries, literature, magazines and evaluating evidence in academic research. Duffy (2000) stated that the

document analysis approach is dynamic in nature because it can be used as the central or exclusive method of research. Johnson (1984) further explained that document analysis is useful in research that focuses on organization policy or evaluating government reports. Hakim (2000) and Elton (2002) viewed document analysis as examining information that came into existence during a particular period of study. This study was undertaken in essence of critical enquiry, with the aim of bringing to limelight the multiplier implication of poor accountability in bureaucracy on development in Nigeria.

FRAMEWORK OF ANALYSIS

Accountability means being held to account, scrutinized, and being required to give an account or explanation. Civil servants are accountable upwards through audit and parliamentary scrutiny, and outwards through transparency and openness to stakeholders and to the public at large (Stanely, 2000). Accountability is the requirement that those who hold public trust should account for the use of that trust to citizens or their representatives. Public officials should account for the use of the public trust by clearly explaining their policy goals, conducting the government business in information to the clientele public and taking timely and corrective actions to address citizen's complaints and grievances (Nkoma, 2002:44). Accountability signifies the superiority of the public will over private interests and tries to ensure that the former is supreme in every activity and conduct of the public official. In a narrow administrative context, accountability relates to adherence to the rules, regulations and procedures. It emphasizes the fact that politicians and civil servants should be the very embodiment of what society regards as ethnical. Good, fair and moral. Such a positive public perception can earn trust for those in leadership.

In both the public and private sectors, the idea of being accountable is expressed almost exclusively in terms of being answerable or responsive to some entity whether to specific officials, to stakeholders, or to the general population (in the form of voters or consumers). The question of what one is answerable for now runs from justice and transparency to appropriate behaviour and performance. From this view, beyond simple answerability, accountability is related to substantive set of expectations reflecting ones standing within a moral community.

According to Stanely (2000), we are accountable for three things:

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

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

OUR PERFORMANCE, INCLUDING
- Against objectives and targets, and
- In delivering acceptance levels of service to the public.

TRANSPARENCY
In assessing the role of accountability in public administration, the importance of transparency cannot be over emphasized. As noted by Joseph Stiglitz: "Transparency is even more important in public institutions". According to him, the problem of transparency affects each and every organization be it public or private. Short of fundamental change in their governance, the most important way to ensure that public institutions are more responsive to the poor, to the environment, to the broader political and social concerns is to increase openness and transparency. The role an informed and free press is essential in this regard.

ADMINISTRATIVE REPORTING
Reporting played an important role in the emergence of modern management, first as a central ingredient in the scientific management movement. Today, administration reporting as a source of control and transparency at both micro and macro levels of organizational life. Reports are common parts of management control systems designed to assure "congruence" between the organizations goals and unit/individuals actions, and these play a

critical role in the design and operation of the modern corporation or government program (Picardand Reis, 2002). Account giving through administrative reporting may have emerged and developed primarily as a means for managerial oversight and control, but it also serves as a component of democratic accountability through the passage of various policies expanding the public access to government operations has made it a factor to be considered in the design of any reporting system (Jenkins, and Goetz, 1999).

FINANCIAL REPORTING

It is the most developed and still widely accepted form of reporting as account giving is financial reporting and the range of accounting mechanisms that have become institutionalized through legal requirements and professional standards. Many historians regard accounting systems as critical to the development of modern society, they are believed to have brought "rationality" to an emerging capitalist economy (Carruthers and Espel, 1991). Financial Reporting made the operations of both private and public sector organizations more transparent and controllable, at least on the surface. The transparency not only fostered more effective management (Chandler, 1977), but became the major tool for evaluating the enterprise in the open market and facilitating the oversight and auditing of government agencies.

At the micro-level, account giving through financial reporting places distinctive demands on the public sector agent who faces much more complex and constraining environment than her private and third sector Peers (Dittenhofer, 2001). In general, the historical and formal role of financial reporting agent was to provide the relevant principals "the citizenry, legislative and oversight bodies, and investors and creditors". With information they needed to assess government and make decisions.

CONCEPTUAL APPROACHES TO THE STUDY OF BUREAUCRACY

The goal model was propagated by Max Weber and Robert Michels. To them all organizational activities are oriented toward the achievement of the organizational goal. (Weber 1962, Michels, 1959). Therefore, a study of organizations and their problems must of necessity, start with an analysis of the goals of the organizations. This approach seeks to isolate a central variable against which the efficiency of any organization can be evaluated. The study of organizations and their problems consequently turns out to be evaluation of the effectiveness with which organizations achieve their goals (Okoli 2003).

The system model finds its justification in the functional interrelationship of parts. It enthrones the criterion of efficiency. It also recognizes the short comings of the goals model and seeks to correct them by distinguishing between two primary organizational activities. The continued existence of the organization as a unit and the attainment of its stated goals. However, the model is silent over the criteria for optimum combination of factors (Etzioni, 1961). The Decision Making Approach was put forward by Herbert Simon. According to him an understanding of organizational activities revolves around decision. It is the pumping centre which galvanizes other organizational units into activity. Decision is a conclusion drawn values together, the approach help to remove the sources of organizational conflict. However, the decision in the model is always titled towards the attainment of an end. Unfortunately, in organizations goals are multiple. The decision to achieve a particular goal often backfires and achieves other goals and voices. Because these goals cannot be determined a prior, the effectiveness of decision making model becomes weakened (Simon, 1961).

The classical approach to the study of bureaucracy focuses on motivational and structural variables of the organization. It operates on the grand assumption that workers are motivated by economic gains to work. This is in opposition with the human relation school. The central theme of the human relations approach is man. Its guiding slogan is that the most satisfying organization will be the most efficient. It could be said therefore, that whole classical approach ignores the workers and pay attention on structures, the human relation approach ignores structures and pay attention on workers, (Taylor, 1911 and Moyo, 1962).

From the foregoing discussion on the different approaches to the study of bureaucracy, it is obvious that each model has its deficiency which renders it a weak conceptual framework for universal adoption. However, they provide enough information necessary for us to understand bureaucracy and its environment in a methodological manner.

DEVELOPMENT

According to Seer's, (1969) Development means if the level of poverty, unemployment and inequality have declined over a period, then development can say to have occurred. Then it is likely that the standard of living of individuals has improved, it is clear then, that economic progress is essential. For seers, before one can talk about development, there are four important questions to be asked,

    i.   What is happening to poverty?
    ii.   What is happening to unemployment?
    iii.   What is happening to inequality?
    iv.   What is happening to illiteracy

According to Seer's true development lay in the elimination of poverty, increase in literacy and improvement in the health system as opposed to the increase of per capita output. Dudley Seer's stressed the implication of social development in developing countries before moving to economic development seeing that in order for economic development to reach its maximum potential social development has to occur first. Seer was highly critical of using indexes such as unemployment and inflation when referring to Third World countries. In other words to Seers true development lay in the elimination of poverty, increase in literacy, improvement in the health system as opposed to the increase of per capita output.

Development is now seen as a transformation of the society, a move from the old ways of thinking, and old form of social and economic organization to new ones (Stiglitz cited in Afeikhena 2004:207). As Chandler (2007) rightly observed that development has been redefined, taking the emphasis away from traditional economic indicators of GDP and trade and broadening out the concept to take in psychological and material factors related to the measurement of human well-being. Specifically, Rodney (1981), Nnoli (1981), Ake (2001) have argued that development is multifaceted and indeed centred on man. For Nnoli (1981) development could be seen as a dialectical phenomenon in which the individual and the society interact with their physical, biological and inter human environments transforming them for own betterment and that of humanity at large and being transformed in the process. This view or conception of development according to Okolie (2009) pointedly improves man's potentials and capacities and subsequently eliminates and/or reduces poverty, penury, inequality, unemployment and generally enhances the condition for human existence and self-reproduction.

Development, therefore, could be seen as the process of empowering people to maximize their potentials and the ability to exploit nature to meet daily human needs. It can also be seen as a process by which quality of human lives and capacity to surmount daily needs are considerably improved.
Development Report 2007/2008 stated that:

> *Human development is about people. It is about expanding people's real choices and the substantive freedoms, the capabilities that enable them to lead lives that they value. Choice and freedom in human development mean something more than the absence of constraints. People whose lives are blighted by poverty, ill health or illiteracy are not in any meaningful sense free to lead the lives that they value, neither are people who are denied their civil and political rights. They need to influence decisions that affect their lives (UNDP, 2007:24).*

NATIONAL DEVELOPMENT

National development can be described as the overall development or a collective socio economic, political as well as religious advancement of a country or nation which is best achieved through development planning which can be described as the country's collection of strategies mapped out by the government.

Nigeria is permanently hunted by the specter of development. Its fifty-two years of independence actually is rolling by daily in search of development. They myth of growth and development is so entrenched that the country's history passes for history of development strategies and growth models from colonial times to date. This seems the only country in Africa where virtually all notions and models of development have been experimented (Aremu, 2003: p.9).

The First National Development Plan policy having was formulated between 1962 and 1968 with the objective of development opportunities in health education, employment and access to these opportunities etc and if failed partly because of insufficient funds and majorly because of the civil war that commenced during that period and claimed about one million lives. This chaos could be interpreted as the multiplier effect of the culmination of ethnic and regional political rivalries essentially driven by the elite's desperation to manipulate social differences for personal gain (Sen, 2010: p.6).

After the civil war, the Second National Development Plan was launched; the priorities were in Agriculture, industry, transport, manpower, defense, electricity, communication, water supply and provision of social services. The Third Plan was considered more ambitious than the previous and emphasis was placed on rural development and effort to revamp the agricultural sector. The fourth plan recognized the role of social services, health services etc. the plan was aimed at about ringing improvement in the living conditions of the people. The specific objectives is an increase in the real income of the average citizen, even distribution of income among individuals and groups, increase dependence, on the country's material and human resources, a reduction in the level of unemployment and underemployment Ogwumike (1995: p.16).

In this fourth republic various strategies for development have also been tried with little or no results. Among these were the vision 2010, National Economic Empowerment and Development Strategy (NEEDS). Seven point Agenda and it is obvious that the current result so far is not what development connotes. In spite of series of developmental strategies put in place by successive governments and sometimes with good intentions, all attempt to generate meaningful development proved futile. A lot of factors however have combined together

to fetter the nation's development and while we are still dealing with these issues the rate at which the country is mired in crisis has only worsened issues.

Where there is crisis and bad governance, development becomes a mirage. Security has been related by Ukpere (2012: p.3) to mean the presence of peace, safety, happiness, and protection of human and physical resources or the absence of crisis threat to human injury amongst others. The presence of security facilitates progress. An insecure environment impinges directly on development; it distorts economies, creates instability and stunts political development (Gbenga, 2011: p.3).

Nigeria has experienced a crop of leaders that are greedy and selfish and have no sense of commitment to development. On assumption of power they quickly turn up their repressive machinery to suit their selfish desires and all they were interested in was access to power and privileges and not development. Violence negates peaceful co-existence, law and order and this turn impact on the social and economic well-being of the nation and creates imbalances or instances of structural violence that could lead to escalated conflict as was the case with the Biafran war. Taking a deeper look at Nigeria's plight from 1999 – 2007, Nigeria seems to be heading nowhere in development as violent act of one form or the other has become the order of the day. It is axiomatic that development cannot occur in the absence of peace and security, the economy suffers in an atmosphere of insecurity and political instability. This is because investors are scared due to lack of security for their investment and direct foreign investment is thus often lost in such circumstances which have contributed to the state of underdevelopment in Nigeria. Businesses have a strong interest in peace and security in the countries which they are operating or might wish to operate, (Isyaku and Obi (2017).

BUREAUCRACY AND NATIONAL DEVELOPMENT
The complexity of modern society has resulted in increased responsibilities for bureaucracy as the major organ of the executive arm of government. In its quest to grapple with societal complexity, modern government depends more and more on the expertize, continuity and information of its bureaucracy. The bureaucracy is the heart of the survival of the society. Its importance to national development cannot be over-emphasized.

Implementing social change is a major contribution of bureaucracy to national development. The complexity of modern society finds expression in the increased demands of the people, changing lifestyles' consequent upon innovations in almost all facets of human activities. Government is now called upon to take up more and more responsibilities for the welfare of its citizens; good education, better and healthier environments, health services, good roads, better communications, aid to business of people, occupational groups, research institutes and organizations. All these social changes are carried out by the bureaucracy. National economic planning which embodies most of these activities is essentially the business of bureaucracy, (Okoli, 2003).

The importance of bureaucracy comes to play when bureaucrats are invited to help in the technical aspects and details of issues that are to be legislated on by the legislature. This is because most of the issues are so technical that only experts can discuss them meaningfully. Moreover, the volume of work is so many that the legislature can hardly find time to consider all of them exhaustively. So the bureaucracy is central to initiation and recommendation of most policies legislated on by the legislators.

In their attempts to win popular support and reach worker publics, bureaucratic organizations always weigh competing interests. This means that they judge all their actions against the likely reaction of the public. They consider the public interest first. The determination of what really constitutes public interest is at the discretion of the bureaucrat and this is invariably tied to the survival of the bureaucracy. But most often public interest as far as the bureaucrat is concerned revolve around the interest of their clients, the interest of the public which they serve, the personal values of the bureaucrats and the values and needs of bureaucracy itself.

The bureaucracy is also responsible for carrying out routine activities of government. These routine activities include stamp sales police duties, delivery of mails, conservancy services, provision of water, electricity, maintenance of roads and public facilities and other numerous functions. Usually, the importance of these routine activities is not immediately appreciated until a strike occurs or there is a breakdown in their supply.

The government, politicians and legislators unlike depend on the experience of the bureaucrats to get a better understanding of the implications of particular legislation as it affects ministries. Legislators and politicians come and go, but bureaucrats are career officials who provide continuity in their respective ministries. Therefore, the advice experience and information at the disposal of the bureaucrats are essential for the survival find functioning of the government and society.

Besides, the bureaucracy is important in the implementation legislation. This has been the traditional responsibility of the executive arm of government of which the bureaucracy is an important part. In the exercise of this function, the bureaucrats have wide latitude which may even range from virtual nullification of legislation to limited execution or sabotage of certain aspects of the legislation. Passing a law is one thing, but implementing it is yet another. Although bureaucrats are guided by certain principles such as the need to be impartial, the need to observe legal standard and precedents and the need to act in accordance.

THE STRENGTHS OF BUREAUCRACY

According to Okoli (2005) the strength of bureaucracy is a function of its features. These can be summarized as follows:

THE SEARCH FOR RATIONALITY

Bureaucratic organizations represent the systematic organization of tasks offices and individuals to maximize efficiency in the achievement of the goals of group efforts. To this end, they emphasize standardization, predictability and loyalty. To achieve these, the operations of bureaucratic organizations tend to become depersonalized as rules and regulations order and direct actions and behaviours within the organization.

HIERARCHY

This is the backbone of all bureaucratic organizations. It takes the form of a pyramid because offices and their incumbents are arranged according to their levels of authority. Each office is superintended by a superior one and each office holder is directed and supervised by a superior. In the hierarchical pyramid, at the apex there is few people and greatest power. While at the base, there are more people with less powers. Besides, authority, command and institutions flow downward while obedience and conformity flow upward.

TECHNICAL SPECIALIZATION

This is the surest means by which organization attain rationality, stability, continuity and predictability. By performing a job over and over again, the official becomes more specialized in it and so more competent and efficient. Organizations achieve technical specialization by reducing activities to procedures, classifying information dividing goals to sub-goals and specialized career training.

VALUE SYSTEM

Bureaucratic organizations articulate, define and elaborate the value premises within every official functions. The superior gives instructions to his inferior based on his superior knowledge of the goals of the organization. The official accepts these organizationally determined values to the extent that they do not interfere with his private or extra-organizational interest.

Bureaucratic organizations operate within a framework of law. This means that organizational actions must be based on precedents and legal sanctions.

The foregoing does not imply that everything about bureaucracy is excellent. No. modern society with its immense complexity in sheer size and needs of citizen and the advancement in technology cannot be promoted by the features of bureaucracy as expounded by Weber. Bureaucracy is search for standardization, continuity and predictability in its operations lead to unresponsiveness and slow adaptation to rapid change characteristics of modern dynamic and complex society.

Also, the bureaucratic value system derives from a simplistic depersonalized and mechanical conception of the nature of man and his needs as well as from the nation of power as synonymous with coercion instead of persuasion. Similarly, the requirements of technical specialization dehumanize man. They reduce man to mere robots, operating them routines mechanically without creative thinking.

CONCLUDING REMARKS AND WAY FOWARD

All democratic systems of government operate through a system of representative and responsible government. For any government to be responsible, it has to be accountable to its citizens. There must be some means whereby public administrators are obliged to account for the decisions they take and actions which they follow. The ability of citizens to obtain information about government affects their capacity to influence the behaviour of administrative agencies. Only a well-informed citizenry can make the public service responsive and accountable to its needs and demands. When a government operates in secret, the goals and advantages of openness and transparency are undermined. They media and many other citizens have used this right to probe areas of government activity long immune from public scrutiny. In addition, civil society, the judiciary, legislature and professional bodies and lobby groups help to promote responsiveness and accountability in government and the public services.

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