

GOOD GOVERNANCE, ACCOUNTABILITY, AND PERFORMANCE EVALUATION IN NIGERIAN PUBLIC SERVICE

SALMAN, R. T.

Accounting and Finance Department, University of Ilorin,
Ilorin.

ABSTRACT

This study examines how good governance and accountability would affect the performance of the public servants in the course of their duties. Kwara State Printing and Publishing Corporation was used as a case study. Data were collected through oral and administration of questionnaire. The data were analyzed through descriptive statistic. The study reveals that good governance has positive effect on the performance of the public servants. Therefore, it was recommended that Nigerian public Service should operate open and transparent information system so that there will be a free flow of information in the sector and the rule of law should be upheld.

Keywords: governance, accountability, organization, public service

INTRODUCTION

Good governance has in recent times been a vital issue in economic development discourse given its relationship to information dissemination which, if made available on time and without being distorted, would improve resource allocation, enhance efficiency and increase the prospects of economic growth. This is a vital pre-requisite for the improvement of well-being of the citizens cited by Ijaya and Ijaya (2004).

In Africa, discussions have intensified recently over the role of civil society in bringing about greater government accountability to its citizens, particularly with regard to the flow of public resources. The most topical issue in the governance of contemporary Nigerian nation is probably accountability and transparency – the handling of public fund (Afolabi, 2004).

The aim of this paper, therefore, is to assess the impact of good governance and accountability on the performance of Kwara State Printing and Publishing Corporation. The rest of the paper is arranged as follows: Section two reveals the related literature on good governance and accountability in public service; section three presents

methodology: section four contains and discusses the results. Conclusion and recommendations are contained in the last section.

LITERATURE REVIEW

Public Servants are given enormous power through the law and regulations they implement, resources they control and the organization they manage. The question that readily comes to mind is: how accountable or what is the level of accountability and transparency involved in the course of delivering their services and the management of resources entrusted in their care.

The concept of "governance" is not new. It is as old as human civilization. Simply put, "governance" means the process of decision making and the process by which decisions are implemented or not implemented (World Bank, 2001).

Kaufmann, et.al (2000) refers to governance as the traditions and institutions that determine how authority is exercised in a particular country. This includes: the process by which governments are selected, held accountable, monitored, and replaced; the capacity of government to manage resources efficiently and formulate, implement and enforce sound policies and regulations; and the respect of citizens and the state for the institutions that govern economic and social interaction among them.

According to the World Bank (2005), good governance depends on the ability to exercise power, and to make good decisions over a period of time across a spectrum of economic, social, and environmental areas. This is linked with the government's capacity for knowledge, mediation, resources allocation, implementation and maintenance of key relationship.

To ensure good governance in the public service, there are key factors that must be present in any government establishment (Cavil and Sahail, 2004). These factors are: technical and managerial competency; organization capacity ; reliability, predictability and the rule of law; accountability; transparency and open information system; and participation

Technical and managerial competency of civil servants is an obvious factor of good governance. This may be less of a constraint as access to education has improved, but rapid changes require on going development of skill. Therefore, the civil servants are required to continually improve themselves on their duties by improving on their technical and managerial skills.

Good governance has to be built on the quality of organization so that development is based on this rather than simply relying on

political will, personal will of a strong leader and state power, which may not be sustainable over longer term. Having skilled staff is not sufficient if the government does not have the organizational capacity to make good use of these skills. To have good governance therefore, the public sectors should have the capacity to make good use of their technical and managerial skilled staff.

The rule of law refers to the institutional process of setting, interpreting and implementing laws and other regulations. It means that decisions taken by government must be founded in law and that private firm and individuals are protected from arbitrary decisions.

Reliability requires governance that is free from distortion through corruption, nepotism, patronage or captured by narrow private interest groups to guarantee property and personal rights, and to achieve some sort of social stability. Civil servants must be free from extraneous influences that could corrupt or dislodge their views and opinions in the course of performing their duties.

Politicians and public servants are given enormous powers through the laws and regulations they implement, resources they control and the organizations they manage. Accountability is a key way to ensure that this power is used appropriately and in accordance with the public interest. Accountability requires clarity about who is accountable to whom and for what. Therefore, civil servants, organizations and politicians are held accountable for their decisions and performance.

Transparency is an important aspect of good governance. Transparent decision making is critical for public sector in making sound decision for better performance.

Accountability and rule of law require openness and good information. So, higher levels of administration, external reviewers and the general public can verify performance and compliance to law.

Governments have access to a vast amount of important information. Dissemination of this information through transparency and open information system can provide specific information that firms and individuals need to have to make good decisions.

Participation can involve consultation in the development of policies and decision making, election and other democratic processes. Participation gives government access to important information about the needs and priorities of individuals, communities and private businesses. A government that involves the public will be in better position to make good decision, likewise the management that involves his subordinates in the decision process will be in a better position to

make good decision and such decisions will enjoy more support once taken.

Edward and Hulme (1996) define accountability as the means through which individuals and organizations are held externally to account for their actions (for example, through legal obligations, explicitly reporting and disclosure requirements) and as the means by which they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals and performance (such as through self evaluations, participatory decision processes and the systematic linking of organizational value to conduct). With respect to service provision, this implies that public officials and service providers must be answerable to citizens for their actions and behavior. In other words, public officials and service providers can be said to be accountable to the citizenry when they conduct their work in an open, transparent and responsive manner (Rasheed and Olowo 1994).

Haladu (2004) observes that accountability aims at ensuring probity and integrity on the part of public officers so as to guide against abuse and misuse of office. Accountability is an integral part of governance which is epitomized by predictable, open and enlightened policy making (that is transparent process); a bureaucracy imbued with professional ethics, an executive arm of government accountable for its action; and a strong civil society participating in public affairs and all conducting themselves in accordance with the rule of law (World Bank, 2001).

According to Vishwanath and Kaufmann (2001), accountability, when related to information dissemination, would improve resource allocation, enhance efficiency and increase the prospects for economic growth. When greater openness and wider information is shared, this would enable the public to make political decisions that would improve the accountability of government and reduce the scope of corruption.

The importance of accountability can also be seen from its role as a tool for evaluating the performance of corporate bodies and government agencies. Greater accountability can also reduce the incidence of financial crises just as better information on the economic and financial affairs of governments and corporations can strengthen market cited by Ijaya and Ijaya (2004).

Public service consists of the civil services, parastatals and agencies. The public service is designed to be an agent of change and development in any country. Yahaya (2006) states that the public service is the instrument, which government uses to regulate and

manage all aspects of the society. According to her, the success or failure of any country is largely determined by the public service.

The civil service, which is a component of the public service, plays important roles in national development. This is because other institutions obtain various types of approvals, licenses and permits, which are critical to their existence and operation from the bureaucratic organ of government. Also, government allocation of resources passes through the bureaucracy to all other areas of the society, directly or indirectly. Consequently, all other institutions or organizations depend in one way or the other, on the public service for existence and operation (Phillip, 1990).

METHODOLOGY

Survey method was used in this study for the collection of primary data. Survey method was chosen because of the inherent advantages it has over experimental method. Owolabi (2000) maintains that survey method appears more relevant because it focuses on people, the vital facts of people, their beliefs, opinions, attitudes and behaviors. It is considered appropriate for this study since it is aimed at obtaining opinion of civil servants on how good governance, accountability affect the performance of their duties. In addition, measurement of opinion is an investigation of a phenomenon. This is better done in a natural setting by obtaining information directly through survey.

The data generated from the survey through the questionnaire were subjected to student t-test with an alpha of 5%. The questionnaires administered were divided into two sections. Section 'A' asks questions on demographic characteristics of the respondents while section 'B' assessed respondents' opinion on the theme i.e good governance accountability and performance evaluation in the public service with the use of Likert Scale (Strongly Agree, Agree, Disagree and Strongly Disagree). Each view was assigned with appropriate digit that is, 1, 2, 3, and 4 which indicates degree of agreement of the respondents. They indicated their views by ticking the column that agrees with their opinions.

The population of the study is eighty (80) which is the entire staff of the corporation and the sample size is thirty (30) being the total numbers of the staff arrived at after taking five staff each randomly from the six departments in the corporation.

RESULTS AND DISCUSSION

The data of the study were based on the demographic classification and the research questions elicited from the respondents

through the use of the likert scale. The response rates were 100% for each set of respondents and on every question. Arithmetic mean, standard deviation and coefficient of variation were computed. In addition, Student's t distribution statistic was used by the researcher at an alpha level of 5% (five percentages).

Table 1: Distribution of Respondents by Qualification

Qualifications	Frequency	Percentage
Master Degree & above	2	06
B.Sc. HND	11	37
OND	11	37
WASC/SSCE	6	20
TOTAL	30	100

Source: Field Survey, 2008

Table 2 : Distribution of Respondents by Year of Service

Year	Frequency	Percentage
1-5	7	23
6-10	12	40
11 above	11	37
TOTAL	30	100

Source: Field Survey, 2008

Table 3: Distribution of Respondents by Employment Status

Status	Frequency	Percentage
Low level senior staff	6	20
Middle level senior staff	9	30
Upper level	15	50
TOTAL	30	100

Source: Field Survey, 2008

Table 4. The Staff's Views on Good Governance and Accountability in Relation to their Performance as Public Servants

S/N	Questions	Mean	Standard Deviation	Coefficient Variation (%)	t-test
1.	Good governance depends on an ability to exercise power and to make good decision.	3.5484	0.50588	14.25	15.977
2.	Good governance is linked with the government's capacity for knowledge and resource allocation.	3.3545	0.60819	18.13	15.061
3.	Good governance requires	3.1613	0.63754	20.17	16.058

	fair legal frame works that are enforced impartially.				
4.	Accountability reduces incidence of financial crises in public sector.	3.2903	0.7390	22.46	12.880
5.	Accountability and the rule of law provide a formal basis for assessing performance and efficiency in public sector.	3.3226	0.54081	16.28	17.269

Source: Field Survey, 2008.

Table 5: The Responses of the Staff of Corporation on Research Questions

6.	Your corporation operates transparent and open information system by disseminating appropriate and welcome useful information at all times.	2.9677	0.65746	22.15	17.210
7.	Both human and material resources in your corporation are appropriately utilized.	2.4839	0.85131	34.27	16.456
8.	Acceptability and coverage of your newspaper is a reflection of your staff's skill.	2.7742	0.88354	31.85	14.026
9.	Your management encourages full participation of their subordinates in the decision making process.	2.797	0.90161	33.27	114.144
10.	The overall assessment of your management with respect to governance and accountability is commendable.	2.9677	0.65746	22.15	17.210

Source: Field Survey, 2008.

Table 1 shows that 06% of the staff respondents have Master degree and above, while 37% have B.Sc/HND and the same percentage goes for OND holders the remaining 20% have School certificate.

Table 2 shows that 23% of the respondents have spent between 1 and 5 years in the corporation while 40% have spent between 6 to 10 years and the remaining 37% have put up above 11 years in the service. These years of experience were reflected in their responses.

From table 3, it could be deduced that the highest response 50% came from the upper level staff, followed by the middle level staff which was 30% and the least response came from the low level senior

with 20%. This shows their level of involvement in the management of the corporation. Therefore, this has positive effects on their response to the questions presented before them.

Table 4 reveals the statistical analysis of responses to the questions as spelled out in the questionnaire. The table also reveals the mean scores, standard deviations, coefficient of variations and the T-test values of each response.

The responses to question 1 in table 4 has means score of 3.5484 out of maximum score of 4.00, the standard deviation of the question of 0.50588 with 14.25% coefficient of variation. The T-test computed with expected mean of 2.00 at 5% alpha level was 15.977 which were greater than tabulated t-value of 1.697.

The response to question 2 shows that good governance is linked with the government's capacity for knowledge and resource allocation. This statement has mean score of 3.3548 out of 4.00 being maximum, Standard deviation of 0.60819, with 18.13% coefficient of variation the t-test computed was 15.061 greater than tabulated t-test of 1.697.

Questions 6, 7, 8, 9 and 10 relating directly to the Kwara State Printing and Publishing Corporation were shown in table 5. The mean scores, standard deviations, coefficient of variations and computed t-value were not different from the results derived from the previous ones.

CONCLUSION AND RECOMMENDATION

The researcher has tried to examine the impact of good governance and accountability on the performance of Kwara State Printing and Publishing Corporation. The respondents were classified by qualifications, years of experience in service and employment status.

In conclusion, the researcher observes that accountability and the rule of law provide a basis for assessing performance and efficiency in public sector. This was inferred from the respondents' response in table 4.5 of this study.

Accountability reduces incidence of mismanagement of fund in public sector, this was also inferred from table 4.4, question four. This corroborates Davies's (2003) view that says accountability in governance makes those who deliver services answerable to the people who finance such service through taxes, and who use the services.

In view of the findings of this study; the following recommendations are put forward which will assist the management of the corporation in particular and the Nigerian Public Service in general.

The Nigerian Public Service should operate open transparent information system so that, there will be a free flow of information in the sector.

Above all, the management of the Nigerian Public Service should encourage full participation of their subordinates in decision making process so that, individual's view would be heard, which can assist the smooth running of the sector.

REFERENCES

- Afolabi, G.K (2004) "Accountability and Transparency in Governance" *Babcock Journal of Management and Social Sciences* Vol. 3 No. 1
- Cavil, S., and M. Sahail. 2004. "Strengthening Accountability for Urban Services". *Environment & Urbanization* 16 (1): 1550-77.
- Davies, A. T. (2003) "Reflections in the imperative of Transparency and Accountability for good governance", *Ilorin Journal of Business and Social Science* vol. 18 No. 5, 1&2.
- Dyck, A. (2001a) "Privatization and Corporation Governance: Principles, Evidence and Future Challenges". *The World Bank Research Observer*. Vol. 16: No. 1:59-84.
- Dyck A. (2001b) "Ownership Structure, Legal Protection and Corporate governance." In *Pleskovic. B. and Stern. N. (eds.) Proceedings of the Annual world Bank Conference on Development economics 2000_Washington DC.* The World Bank.
- Etzioni, A. (1975) 'Alternative Concepts of Accountability' *Public Administration Review* (May to June).
- Haladu, A. (2004). "The role of accounting officers towards prudence, transparency and accountability in Jigawa state". In *K. I. Dandago & A. I. Tanko, Prudence, Transparency and Accountability* Kano: Gidan Dabino Publishers.
- Ishan J, Kanfamann D, and Pritchett, L.H. (1997) ' Civil Liberties, "Democracy and performance of Government Project". *The World Bank Economic Review*. Vol. 11 No. 2:219-242.
- Ijaya M. and Ijaya Gafar: (2006) "Transparency in Governance and Economic Growth in Sub-Saharan Africa:" *Cross-Country Analysis Babcock Journal of Management & Social Science*. Vol. 2 No. 8.
- Iskander, M. Meyerman G, Gray D.F. and Hagan S. (1999) 'Corporate Restructuring and Governance in East Asia' *IMF Finance and Development*. Vol. 36, No. 1:420 Vol. 36. No. 1:42-46.

- Kaufmann D, Kraay A and Zoido Lobaton P. (2000) "Governance Matters: From Measurement to Action." *IMF Finance and Development*, Vol. 37. No.2: 10-13.
- Malena, C., R. Foster, and J. Singh. (2004). 'Social Accountability: An Introduction to the Concept and Emerging Practice.' *Social development Papers, Participation and Civic engagement*, World Bank, Paper No. 76.
- Mckinney, J and Howard, L (1978) '*Public Administration: Balancing Power and Accountability*, Illinois: Moore Publishing Co.
- Owolabi, A.A. (2000), "Evaluation of the Perceptions of Managers and Accounting Professional to Environmental Performance and Reporting in South Western Nigeria", Unpublished M. Phil Thesis, Obafemi Awolowo University, Ile-Ife.
- Phillips, D. (1990). "The 1988 Nigerian Civil Service Reforms and their post 1992 Prospects". *NISER Occasional Paper*. No. 3, NISER Ibadan Nigeria.
- Rasheed, S., and D. Olowo, eds. (1994). *Ethics and Accountability in African Public Services*, Nairobi: ICPE Science Press.
- Roland G. (2001) 'Corporate Governance and Restructuring: Lessons From Transition Economics.' In Pleskovic, B. and Stern, N. (Eds.) *Proceedings of the Annual World Bank Conference on Development Economics 2000*. Washington D.C: The World Bank.
- Vishwannath, T. and Kaufmann D. (2001) 'Toward Transparency: New Approaches and Their Application to Financial Market.' *The World Bank Research Observer*: Vol. 16 No. 1: 41-58.
- World Bank (1991) 'Challenges of Development' *World Development Report (1999)*. New York: Oxford University Press.
- World Bank (2001) 'Governance.' *Poverty Reduction Strategy Source Book* The World Bank. Washington D.C.
- World Bank and International Monetary Fund. (2005). 2005 Review of the PRS Approach: Balancing Accountabilities and Scaling Up Results
http://siteresources.worldbank.org/INTPRSI/Resources/PRSP_Review/2005_Review_Final.pdf.
- Yahaya, K.A (2006); "Strategies of Enhancing Ethics and Accountability in Nigerian Public Service as View by Accountants" *Ilorin Journal of Business and Social Sciences*. Vol., 11 Nos. 1