Bureaucratic Accountability and Public Sector Management in Nigeria: Examining the Issues, Challenges and the Way Forward

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Abstract
The main objective the public sector in Nigeria seeks to achieve is policy initiation, formulation and implementation for the well-being and welfare of the citizens. However, over the years, the sector has been plagued with declining service delivery and moral bankruptcy. This article within the framework of social exchange theory examined the dynamics of bureaucratic accountability, the nexus between bureaucratic accountability and public sector management in Nigeria. It is usually the public that suffers from a malfunctioning public service. Nigerian citizens look up to public servants for protection against various ills in the society and the provision of essential services. If the involvement of public servants in the political, economic and social life of the country is considered, we shall better appreciate the needed urgency in making the service accountable for its actions. It argues that for Nigeria to match forward, there is need for effective, efficient, patriotic and committed public servants, who should be accountable for their stewardship. The article recommends that unless the Nigeria public sector is revitalized and "dead woods" therein removed, Nigeria and Nigerian
will continue to experience deep-seated frustrations in the often-touted desire to move the nation forward.

**Key Words:** Accountability, bureaucracy, government, service delivery, patriotic

**Introduction**

The public sector in Nigeria has come of age not so much because of its efficiency and effectiveness, but primarily because of its bureaucratic nature or structure, impersonality, rules and regulations, specialization and hierarchical positions, longevity and resilience of its relevant in the administration of the country. The public service is taken generally as the live wire of any government and the greatest asset of the state in its quest for socio-economic development. Political leaders, chief executives, top government officials and the public usually look on the service as the machinery that will help them to realize their goals and aspirations. In a democratic process that requires public officers to periodically give account of their stewardship, there is growing concern for making public servants accountable for their service.

The core objective the public sector in Nigeria seeks to achieve is policy initiation, formulation and implementation. However, over the years, the sector has been plagued with declining service delivery and moral bankruptcy. The attitude to work of the average public servant has reflected a very poor work ethic and culture. Some public servants believe that an assignment should not be finished in a day; otherwise there would be no work to occupy them the next day.

The vogue is the rainy-day thesis - the practice by which many public servants will perform their duties only and only when they are offered "kola" by the public they are meant to serve. Such "kola" could be in various forms to disguise the art. Sometimes, it takes the form of benefit from society or club membership whereby a member gets preferential attention and privileges. The consequence is that, the public service is robbed of its function of serving the public with equity and fairness.

There is also the God-fatherism syndrome which helps to ruin the public service. Through this means, a public servant takes advantage of his/her relationship with an officer, a boss usually, to obtain preferential attention and undeserved patronage at the detriment of other colleagues, who may have had similar needs for long but have nobody in similar positions to help them (Igbokwe-Ibeto, 2012). This deplorable practice is most evident in processing promotions, admissions into educational institutions and employment applications. It encourages truancy, collaboration to embezzle, cheat or defraud character assassination, corruption, disunity and instability (Oguonu, 1995). The public servant who has a protecting boss behaves as if he is above the law.

Challenging such situations is not easy. It could even spell doom for the challenger's career. Often, victimization, frustration, non-promotion, oppression, jungle justice and even outright dismissal from service may be meted out to those officers who venture to speak out against injustice and immorality. In the face of such situations, little or no attention is paid to the issue of bureaucratic accountability in the public sector management. Based on the foregoing, this chapter seeks to address the following: to give detailed processes of bureaucratic accountability management; examine some variable affecting the successes or failures of bureaucratic accountability management in the public sector; and proffer solutions on the variables identified inhibiting accountable management in the Nigerian public sector.
To address the issues raised, the work will be guided by the following questions: What is involved in bureaucratic accountable management? What variables affect the successes or failures of bureaucratic accountability in the Nigerian public sector management? And what remedial steps can be taken to build bureaucratic accountability into the Nigerian public sector management?

Methodology

It is descriptive in the sense that it provides a detailed account of bureaucratic accountability and public sector management in Nigeria. It is exploratory because the chapter attempts the nexus between bureaucratic accountability and public sector management by espousing the investigative stance of exploratory research. It is also explanatory because it attempts to look at the implications of bureaucratic accountability on public sector management.

Conceptual and Theoretical Analysis

In an enterprise of this nature, in order to avoid ambiguity in the interpretation of certain terms, conceptual and theoretical analyses are embarked upon to clarify, illustrate and provide a road map for navigating the contour of social phenomena. In this section of the chapter, we shall attempt to effectuate this endeavour. To be accountable is to be liable to present an account of, and answer for the execution of responsibilities to those entrusting the responsibilities. This implies the concept of responsibility for a level of performance or accomplishment. Accountability is a pivotal concept in democratic governance underpinning most analysis. It constantly dictates the behaviour of policy making actors, both in terms of responsibility of those charged with policy making and the behaviour of those observing and seeking to influence policies from the larger society (Cooper, 2009; Lewis, 1991). No wonder, Longman Dictionary (1997) does not stop at equating accountability with liability, it went further to admonish that accountability is the requirement expectation for one to give explanation for one's action. Accountability can be in private or public sector. However, our venue of study here is public or bureaucratic accountability.

Public or bureaucratic accountability is the firm recognition and acceptance of the fact that all public officers hold their positions, and everything associated with those positions, as trusts for the people, who are their masters. To Lewis & Gilman (2005), bureaucratic accountability means ensuring that public administrators make decisions that are in the best interest of the public. Those who are expected to render service must account to the people for their successes and failures: and those who are entrusted with the custody and disbursement of public funds must appropriately account to the people for their use (Akpan in Oguonu, 1995).

Thus, accountability is intrinsically linked to what might be called stewardship.

In the light of the above definition, public administrators who are entrusted with public resources must be able to account for their stewardship from time to time. Their failure to do this constitutes a major drag on the effectiveness of the public service delivery. It is along this line of thought that the Freedom of Information Act was signed into law in Nigeria. Legislation providing freedom of information provides an avenue for the public to gain access to information previously withheld, leading to identification of actions taken by public officials in the public sector management process (Dibie, 2014; Dye, 2011).

The concept ‘management’ is a word conceived to express the need for everyone in an organization to handle his or her affairs in the best possible way so as to achieve the desired result (Igbokwe-Ibeto&Aremo, 2013). The existence and nature of man makes him to develop goals and mandates him to do everything within his capacity to attain the goals. The same can
be said of organizations which employ human resources and charge them with the task of assembling other resources for use towards achieving organizational objectives (Chukwu, 2007). Management can also be seen as a noun or as a process. As a noun management refers to the key personnel within a system who hold leadership positions. As a process, it refers to the art of getting the people do their work for the attainment of organisational objectives (Oguonu, 1995). According to Ejiofor (1991), management is the art of working particularly through people, for the achievement of the broad goals of an organisation”.

The impact of this definition is that for a manager to achieve the set objectives of an organisation, he has to find the people and material to do the job. He should map out his strategies, assign different people to different jobs according to their talents, skill and competencies and co-ordinate and motivate them to do the job.

It is along this line of thought that Likert in (Igbokwe-Ibeto, Agbodike&Anazodo, 2015) succinctly posited that:

All activities of any enterprise are initiated and determined by the persons that make up that institution. Plants, offices, computers, automated equipment, and all else that a modern firm uses are unproductive except for human effort and direction. Human beings design or order equipment; they decide where and how to use computers; they modernize or fail to modernize the technology employed; they secure the capital needed and decide on the accounting and fiscal procedures to be used. Every aspect of a firm’s activities is determined by the competent, motivated, and general effectiveness of its human organization. Of all the task of management, managing the human component is the central and most important task, because all else depends upon how well it is done.

However, these should be done through supervision - that is helping, guiding, advising and inspecting, in order to ensure that set standards are maintained, and that jobs are done as planned. So, management utilizes human, material and financial resources to attain organisational objectives. This is done through the managerial tool of planning, organising, directing and controlling.

Accountable management therefore has been defined by Dean in (Oguonu, 1995) as a system of management in which results of expenditure, and by extension, of policy making decisions, should clearly be stated, evaluated, explained and justified where need be. Based on the above definition, for accountability management to be attained in the public sector, public administrators should be willing to exert themselves in their various working situations. Ejiofor (1991) described a corrupt public servant as the "worst enemy of the public". He went further to theorize in his "theory 80" that:

The average Nigerian is corrupt, dishonest, nepotic, tribalistic and lazy, and is all time seeking for opportunities to cheat his employer. The Nigerian society does not reward hard work, diligence, objectivity, selflessness, patience and incentives. The emphasis is in short-cuts, hot cash, me first, now-now-now and quick-quick. As a result, the environment in Nigeria is not conducive for effective and efficient running of organisations which is a pre-condition for genuine national development.

It is along this line of thought that Ake in (Akhakpe, 2014) gave a vivid graphic picture of Nigerian public servants’ disregard to bureaucratic accountability as thus:
They (public servants) do not believe they are serving anybody else but themselves and exploit their position for personal gain. The generally arrive work later and leave early. They take extra lunch recesses. They steal public property. They accept bribe for performance of duties that are contractually part of their responsibilities. When the work, they work slowly…… they stymie the public by losing their files through excessive review of the issue at hand, or by simply pretending that they have not heart of the matter before. For all of these, they acknowledge no wrong doing for they do not believe that what they are doing is wrong.

An analysis of the above submission of Ake in (Akhakpe, 2014) suggested lack of bureaucratic accountability in the public sector management. Corroborating this view is Ejiofor (1991) who argue that the major drag to effectiveness and efficiency of public sector management is inability or unwillingness of the available manpower to exert itself in its various work situations. This is due to many reasons which include the questionable integrity of some public sector managers (Ejiofor, 1991).

To Ejiofor (1991), integrity is the aspect of one's character rooted in his conviction which serves to deter him from taking advantage of his position or strength to gain at the expense of his organisation, his customers, clients or, subordinates. He concludes that the success of an organisation is therefore dangerously' dependant on the integrity of its key managers. Therefore, questionable integrity of some public sector managers affects managerial performance. For example, Oloko (1991) did a study on staff motivation and attitude to work. His study population consists of 405 workers in a factory. The findings reveal that the Nigerian worker does not perceive that his career advancement depends much on how hard he works. 49percent out of the 405 respondents believe that people are promoted mostly for being bosses 'favourites", 23percent of the respondents believe that promotion is based exclusively on skill and effort while 22percent opined it is mostly skill effort. His interview with managers shows that 77percent believe that fate alone determines success, while 23percent attribute success to effort. The result of this study reveals the disheartening picture of motivation and attitude to work of Nigerian workers as workers; perceive favouritism; rather than effort and hard work as the path to promotion.

The finding agrees with the path goal theory of motivation by Georgopolous (1957) which, states that "if a worker sees his productivity' as a path leading to the attainment of one or more of his personal goals, he will tend to be a high producer. On the other hand, if he sees low productivity as a path to the achievement of his goal, he tends to be a low producer".

Again, according to Hicks & Gullet (1981), organisations are created and maintained by their members” so as to satisfy their personal objectives; They go on to say that with the passage of time– objectives are renegotiated to reflect new problems and opportunities as well as the power differences among individuals and departments. So, for mutual reinforcement of objectives to occur,' individuals’ objectives and organisational objectives should be accomplished together. It appears from the various findings that attitude to work, integrity, motivation of workers and compatibility of individual objectives with organisational objectives will affect the success or failure of accountable management in the public service.

To scientifically analyse the issues raised in this paper, we underpin our discussion within the ambit of social exchange theory because of the advantages it presents in analysing the subject under investigation. Blau (1964) established the social exchange theory which has been
applied in various organisations in order to understand how both the organisation and the managers play an important role in creating desirable feelings of obligation among employees, thereby increasing their devotion towards service delivery. Based on this, it is said that employees who feel that they are treated favourably by their superiors and their colleagues are more likely to feel a higher sense of obligation which in turn, leads to positive feelings of obligation and favourable treatment (Igbokwe-Ibeto & Areemo, 2013). In other words, employees who are given favourable treatment are more likely to feel indebted to the party providing such a treatment, and these employees therefore reciprocate such treatment.

To Shore & Shore (1995), employees who are able to experience and receive recognition for their work are also able to have a better perception of their work, their workplace and the people they work for. Thus, there is a need for the employer to really make an effort in showing the employee that his/her well-being is of concern to the organisation and the management and that the contribution of the employee towards the organisation is highly valued. This idea is further reiterated by Buchanan (2004) who adds that the recognition of contributions towards the organisation has a positive relationship towards increasing the commitment of the employee towards the organisation and its objectives.

Flowing from the above, Skinner (2009) admonish that offering rewards in exchange for hard work, especially in-service industries is very imperative when it comes to influencing the perceptions of employees. Through rewards, employees are able to also shape their perceptions on how they value service delivery. Based on the operant conditioning theory propounded by Skinner (2009), behaviours that are rewarded have a high tendency to be repeated. Such behaviours are also capable of being reinforced and employees tend to exhibit such desirable behaviours more frequently. For accountable public sector management in Nigeria to achieve maximum potential, it has to do with using reward techniques to achieve service delivery. However, the reverse is the case.

**Characteristics’ of the Public Sector Management**

The public sector management represents a system that is governed by laws, rules and procedures that prescribe roles, skills, responsibilities and boundaries. Bureaucracy may seem natural state of public organizations. The organizational culture of role type represents a social construction type appeared in the late nineteenth century, meant to rationalize the kind of functioning of organizations, both private and public.

Public sector management has in recent time gained prominence in governance and service delivery discourse. The essence of this endeavour is to bring back the care characteristics of management in running the public sector in particular. According to Guta (20120, the characteristics of public management include the following:

1. **Synthetic Character:** The public management takes over from other fields methods, theories that were successfully used by civil servants. It is required on adaptation of knowledge of sociology, psychology, statistics, ergonomics, law, economics, etc. to the peculiarities of the public sector.

2. **Integrating Character:** The public management investigates the management processes and relations in public administration, in order to substantiate the improvement and rationalization solutions of the administrative system. The public management studies, essentially the way of leading public institutions in society, in the broad sense of the term, integrating the elements of all areas of social life: education, administration, social welfare services, etc.
3. **Complexity Character:** The public management has a complex character because it gathers specific elements of management in different areas of public sector: education, culture, social welfare services, health etc. The mere enumeration of these areas makes us understand the difficulties in approach of public management problems in general and of management in these different fields, particularly.

4. **Diversity Character:** The public management has a character of diversity, as there are institutions with general material competence and social competence institutions, central and local institutions. This makes that the management also suffers the differentiation according to the administrative level to which it relates.

5. **Political Character:** The public management is a management area influenced by political factors. This is obvious because they cannot be identical goals pursued by public administration representatives in the states with different political regimes.

**Bureaucratic Accountability and Public Sector Management in Nigeria: The Nexus**

Accountability like stewardship involves two manifest parties: a steward or an accountor (public servant) that is the party to whom the stewardship or accountability is given and who is obliged to present an account of its execution and the principal or accountee (government/citizens) that is the party entrusting the responsibility to the steward and to whom the account is presented. There is also the third party in this relationship, that is, the codes on the basis of which the stewardship is struck and by which it is maintained and adjudicated. Codes may be explicit or more often implicit. There interface can further be appreciated examining the how the stewardship relationship is struck and maintain.

Having established the relationship between the principal and steward, the steward executes his responsibility or responsibilities whether these may be the guardianship of the assets, the use of such assets for mutual gain or the performance of the specified duties. At the end of a stipulated period, the steward is obliged to render an account of conduct in effecting the responsibilities. The account is being presented and examined in accordance with the codes by which the stewardship was struck. These follows the adjudication, that is the judgment by the principal of the extent to which the steward has properly discharged his responsibility and on the basis of which the relationship is confirmed, modified or terminated. The cycle of stages will follow for each stewardship relation struck in turn by a steward with sub-steward.

Bureaucratic accountability and transparency are essential tools for the efficiency of public sector organizations. Some of the measures that could be used to achieve enforcing bureaucratic accountability can be internal or external strategies.

Internally, it connotes those measures that the government uses to ensure that work within public sector organization confirms to organizational goals. These include code of conduct, public or civil service rules and regulations, remuneration and organizational reviewers as well as system performance appraisal (Dibie, 2014). Externally, it includes independent and periodic auditing and investigation, ministerial control, as well as powers of the legislature.

**Challenges Inhibiting Bureaucratic Accountability in Public Sector Management in Nigeria**

The issues and challenges inhibiting bureaucratic accountability in the public sector management are so enormous and complex that space cannot permit us to do justice to all. Therefore, we shall concentrate on topical and salient ones within the context of questions raised.
What variables affect the successes or failures of accountable management in the public sector? To answer this question, items developed to indicate variables such as compatibility of individual objectives with organisational objective, attitude to work, integrity and motivation of workers as they affect the success or failures of accountable management, were developed as follows: (i) Poor conditions of service, (ii) Lack of opportunity to advance, (iii) Lack of adequate incentives, (iv) Poor supervision, (v) Unfair treatment by supervisors (vi) Job hazards and.

Of these items, iii, iv, v and vi received 100percent response rate. Such attitudes have inhibited bureaucratic accountability of the concerned officers in the public sector management. Items i and iii had zero scores: The response was 'No'. The finding reveals that lack of adequate incentives, poor supervision and unfair treatment of supervisors indicate poor attitude to work arising from lack of integrity among those concerned. Again, lack of integrity, a factor assumed to be the key to success of any organisation, constitutes the major problem hindering bureaucratic accountability in public sector in Nigeria.

Furthermore, the 100percent who opined "Yes" on job hazard indicates lack of staff motivation. Koontz, O'Donnel &Weihrich (1980) argued that human motives are based on needs, whether consciously or subconsciously felt. Some needs are primary such as the physiological requirements for water, air, food, sleep and shelter. Other needs such as such as self-esteem, status, affiliation with others, affection giving, accomplishment and self-assertion may be regarded as secondary. As can be readily seen, these needs vary in intensity and over time with various individuals.

Another issue that hinders bureaucratic accountability in public sector management or work is the fact that the civil or public service is designed in such a way that it is an ordered set and a sequence of jobs. According to Armstrong (2010), one of the fundamental things about a civil service job is that it has no particular significance in itself, but that it gets significance from its place in an organisation. This means that accomplishing an objective is beyond the reach of an individual worker. This is because, no goal can be attained without the ordered sequence into which various jobs fit. Thus, no individual can easily be held accountable for non-attainment of the collective goal of various departments within the public service.

With regard to the public service structure as a challenge, it should be noted that the structure in some cases makes it difficult to know whether public servants or contractors would be held accountable for non-performance. In the construction of roads by independent construction companies for example, public servants are not engaged in the construction, but they exercise some kind of control over the process.

Another problem of poor accountability is the public servant himself. Some of them see the service as a part-time venture. They therefore concentrate more solidly on their private individual ventures. The general notion is that government's problems are no body's problems. Ocho (1994) noted that: The typical Nigerian teacher, Doctor, Engineer, Postal Clerk and others can be relied upon to be 'lousy', nonchalant and lackadaisical in his organisational duties. On the other hand, when self-employed, he can be responsible, industrious, highly motivated and untiring.

Ocho (1994) also observed that it is the need for economic security that compels the Nigerian worker to be more responsible and diligent when self-employed. This is opposed to organisational rewards which may always come to him whether he works hard or not. Ocho further described the Nigerian attitude to work as influenced by cultural values and
perspectives regarding work and the impact of the external environment on the organisational maintenance, inputs of motivation and morale.

Also, in the public service setting, standards are not clearly defined or stated at various levels. To determine how accountable a worker is, the set standard must be measured against actual performance. This measuring rod with which to compare the actual result is questionable in the public service.

Promotion is not necessarily based on job output, but rather on the number of years’ in service and on favouritism. There is no room for initiation or innovations. More attention is usually given to laid down rules and procedures.

It can therefore be seen that the Nigerian public servants can hardly perform. They therefore cannot account for their jobs. The system itself makes it difficult to hold any individual responsible for poor performance. This has resulted in public servants taking it for granted that accountability is not highly desirable in their jobs. This poor accountability attitude, breeds a lot of social ills, which in one way or the other results in waste of public resources - a dangerous trend that should be effectively checked.

How Bureaucratic Accountability Can Enhance Public Sector Management

Having identified and discussed some of the topical and salient issues and challenges confronting bureaucratic accountability in Nigerian public sector management. We shall at this juncture, based on the variables identified, examine how bureaucratic accountability can enhance accountable public sector management in the Nigerian.

What remedial steps can be taken to build accountable management into the Nigerian public service? Before addressing this question, it is pertinent to first of all examine what is involved in bureaucratic accountability management. As already highlighted before in this chapter, bureaucratic accountability management in the public service is a system in which public officers are expected to give account of their stewardship to the public. This implies that the activities of these public officers to whom the public resources are entrusted should be evaluated, explained and justified.

The core aim of bureaucratic accountability management is to properly harness the limited resources in the service. This objective can be achieved by ensuring that within the service adequate checks and balances are put in place, so that loopholes which could be exploited to fritter away available management resources would be blocked. It is hoped that in this way, prudent management of public resources would be maximised to optimise effective results.

For public sector managers to be able to render account of their stewardship, the objectives of the public service at various levels should be clearly stated and made known to the officers responsible for them. The acceptable standards should also be stated and be made known to officers concerned too.

It is also important to design a structure of roles or positions. There should be divisions of labour among various departments and individuals. The span of control of each supervisor should also be clearly stated and demarcated. Thus, the design should be made in such a way as to facilitate the accomplishment of organizational objectives. Aside all these, performance is required by those concerned. They should be clearly guided and motivated to get them committed to their work. Yet, there should also be a way of measuring the established standards with the actual performance. Corrective measures should also be taken when necessary to remedy deviations.
Flowing from the above, it indicates that managerial tools of planning, organising, directing and controlling are involved. It is when these tools are effectively used within the public service, that accountable management can be said to be attainable. This is because the officers, especially the key ones, would be held responsible for their actions which can now be measured against the acceptable standards.

This paper looked into the problems of accountable management in the public sector. It has been observed that variables like lack of adequate incentive, poor supervision, lack of integrity of supervisors, job hazards' indicating lack of staff motivation, constitute some of the problem hindering bureaucratic accountability management. Other problems include lack of well-defined areas of responsibility, inadequately spelt-out objectives at various levels and lack of a well-defined yardstick for measuring performance. Little or no attention is therefore paid to taking corrective measures where deviations are apparent. It is common feature that no serious sanction is actually exerted on those who abandon their duties. This is more so once those concerned are relations or friends of officers in strategic positions. The result is nonchalant attitude, mismanagement of public funds etc. It is suggested that the variables identified above be taken into consideration so as to improve bureaucratic accountability management in the Nigerian public sector.

The need for the task of public servants to be clearly defined cannot be overstated. This according to Armstrong (2010) and Oguonu (1995) involves: (i) Defining the objectives and priorities for areas of the (governmental) organisations, (ii) Delegating responsibility clearly to individuals, (iii) Measuring managerial effectiveness, (iv) Devising new organisational forms related not to classes but the task in hand, and (v) Increasing the use of management controls.

For public officers to render account of their services they need to work hard and with a lot of commitment. This they can do when they perceive hard work as a means of advancing in their careers. This is because everybody in the service joins the service to achieve his own personal objectives (like improving his standard of living). So, the objectives of the service could be better realised if they are compatible with the individual's objectives. In other words, there should be mutual reinforcement of objectives. This according to Hicks & Gullet (1981) means that, organisations benefit when they assist individuals in reaching individual objectives. Similarly, individuals benefit when they help organisations reach organisational objectives.

As earlier stated, unless objectives are measurable, the concerned officers may not know what target to shoot for and then determining whether the objective has been accomplished becomes next to impossible. Other variables that hinder bureaucratic accountability as identified above include lack of incentives and poor work ethics which have their roots on the issue of reward.

Igbokwe-Ibeto&Aremu (2013) viewed reward as stimulating people to action to accomplish desired goals. They suggests the following among others, as necessary ingredients that could improve the morale, efficiency and effectiveness and service delivery of Nigerian public sector workers: (i) The span of control should be highly limited to allow keener supervision of workers, (ii) Control and discipline of workers should be reappraised, (iii) Every worker should be made to feel that his immediate superior has a say in his advancement, (iv) Suggestions schemes should be encouraged and (v) Basic needs can be attained only if a job is secure; this coupled with a good level of wages is needed. Other needs, e.g. self-respect,
group participation, can then be developed. In this respect, promotion, job description and specification have a role to play.

In assessing managerial effectiveness, Eze (1984) suggested that attention be given to the manager's ability to perform the managerial functions of "planning, executing, controlling, organising and accounting. He also stressed on the manager's ability to perform the scientific functions of testing, analysing, monitoring, innovating, exploring, and inventing. He finally stressed on the manager's ability to manage resources well and to utilise them to accomplish a set of specifically defined objectives in a tangibly progressive trend.

Another strategy that could be used in enforcing bureaucratic accountability in public sector management is whistle blowing. This approach to checking unethical behaviour in public sector organizations is often referred to as whistle blowing (Rosembloom, Karvchuk & Clerkin, 2009; Dresang, 2006). This management approach suggest that government official have the obligation in this 21st century to be honest as a result of public trust as well as private virtue so that public dishonesty, unjustified by other overriding values, lessons the forces of confidentiality (Sheeran, 1999).

Also, social audit is an important strategy that can be used to ensure bureaucratic accountability in the public service of developing countries and Nigeria in particular. Social audit refers to the method of identifying, evaluate, measure monitor and report the effects of organizations on their stakeholders and the society at large (Dibie, 2014). According to Stillman (2010), social audit, in contrast to financial audit, focuses on social actions rather than fiscal responsibility. A social audit is an important tool for the measurement of achievement under affirmative social responsibility. The action and programmes of bureaucratic officials need to be audited periodically to ascertain whether all of its elements are working accordingly.

Conclusion

This article has examined the dynamics of bureaucratic accountability, issues, challenges, and characteristics of public sector management, the nexus between accountability and public sector management and the way bureaucratic accountability can be used to improve public sector management in Nigeria. It contends that there is no gainsaying the fact that effective, efficient, patriotic and committed public servants, who should be accountable for their stewardship, are desirable for any nation to match forward. It is usually the public that suffers from a malfunctioning public service. Nigerian citizens look up to public servants for protection against various ills in the society and the provision of essential services. As Nwosu in (Oguonu, 1995) admonished, "the public service is the central core of public bureaucracy in Nigeria". If the involvement of public servants in the political, economic and social life of the country is considered, we shall better appreciate the needed urgency in making the service accountable for its actions. Unless the service is revitalised and "dead woods" therein removed, Nigerian leaders will continue to experience deep-seated frustrations in the often-touted desire to move the nation forward.
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