
PUBLIC SERVANTS AND CODE OF CONDUCT IN NIGERIA: A STUDY OF ANAMBRA STATE 2010–2015.

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ABSTRACT

As at the time of writing this paper, the air was saturated with the controversy surrounding the issue of compliance to the Code of Conduct for Public Officers by public servants in Nigeria. The discontent among the people as to whether these public servants have been sincere in the process of their Assets and Liabilities declaration to the Code of Conduct Bureau as required by the Law was rife. The people in their opinions also wondered whether the Code of Conduct Bureau, an agency set up by the government to oversee the management of these declarations has been forthright, considering the apparent flagrant abuse of the Code's provisions by the public servants. This paper is therefore set to inquire into the extent to which the Code of Conduct Bureau has been able to do its work in Anambra state and the level of compliance with the Code's provisions by public servants. Also the questions of whether the Bureau is to blame or that the public servants are responsible for the contraventions have been raised. Accordingly, hypotheses have been formulated and observation, interviews and questionnaire administration were used to elicit the facts therein. Added to the above primary sources to complement the fact gathering are literature from such secondary sources as social media, published documents, including books, magazines and newspapers among others. It was found that (a) the public servants have not been sincere in their declarations and that (b) the code of Conduct Bureau has not demonstrated enough dexterity and seriousness in their assignment. Requisite statistical methods, including chi-square formula were used to arrive at the above conclusions. It has been recommended among others that the Code of Conduct Bureau should be further empowered to enable it perform creditably and that public servants should be made to repeat the declarations more often than it is presently done for better results.

Keyword *Code of conduct and public servants*

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INTRODUCTION

The constitution of Federal Republic of Nigeria 1999, as amended provides in its section 52(1) that every member of the Senate or House of Representatives shall, before taking his seat, declare his assets and liabilities. In addition to this, each of the members shall take and subscribe to the oath of allegiance and oath of membership. The same injunction is replicated for the members of House of Assemblies of all the states of the federation by the constitution in its section 94(1). Similarly in section 140(1) of the constitution, it is provided that a person elected to the office of the president shall not begin to perform the functions of that office until he has declared his assets and liabilities according to the law. The same injunction would also affect his vice president. Section 185(1) of the same constitution similarly provides that a person elected to the office of the governor of a state, shall not begin to perform the functions of that office until he has declared his assets and liabilities. So also the deputy governor. The intent of the above provisions on the declaration of assets and liabilities of the public officers is to help to stem the tide of corruption and the illegal acquisition of wealth by the political office holders in Nigeria. Accordingly, Ibietan, (2013:1) states that it is to enable the interrogation of the omission in the system of public accountability in the Nigeria public sector which has made corruption a monster. This is made very clear by the way public officers flaunt illegally acquired wealth before the generally impoverished and famished citizens during and after they have left public offices. If one has to rely on what he reads from extant literature, public commentaries, analyses, media both print and broad cast and social network, corruption seem to be the largest industry with many practitioners in Nigeria. This has had its own deadly tolls on the welfare of the country in general.

Accordingly Adegbite (2009:33) states that where there is no

accountability development would inevitably be stunted. It is therefore to achieve the two principal components of democracy namely, accountability and transparency that the Code of Conduct Bureau was established to receive the declaration of Assets and liabilities from public office holders and keep the custody of same for public scrutiny. This is because without upholding the principles of accountability and transparency, it may be difficult to nurture and sustain good governance. It would be recalled that lack of accountability and transparency can heighten misconception about government policies, voters apathy during elections and lack of trust in the leaders. The abatement of these anomalies in the political system presupposes that rules be established to guide the conduct of the public office holders in general and political appointees in particular. Hence the mandate and powers of the code of conduct Bureau which mission is rectitude in public office. As, such cap C15, laws of federation of Nigeria (LFN) gives the code of conduct Bureau, the mandate to establish and maintain a high standard morality in the conduct of government business and to ensure that the actions and behavior of public officers conform to highest standards of public morality and accountability.

Statement of Problem

The attributes of democracy are incomplete without transparency and accountability. This is because they are essential elements of democracy. Without upholding the principles of accountability and transparency, it may be difficult to nurture and sustain good governance. Lack of accountability and transparency can heighten misconception about government policies, citizens apathy and lack of trust in leaders. To be able to avert these vices, there is need to address lack of accountability and transparency. The air in Nigeria is rentened with the stench of the apparent insincerity of public servants in the process of declaration of their Assets and liabilities to the Code of Conduct Bureau, a body set up to manage the declarations. In spite of the government's efforts in this direction indications from the social media, Newspapers, Broadcast outfits, like radio and television are that corrupt tendencies amongst public servants are still gathering momentum in Nigeria. In Nigeria it would not be strange for one to see a former public servant flying one i) no of private jet or the other. Attendance to social gatherings in Nigeria would easily acquaint one with the seemingly reality of the possible flouting of the 'Mission' of the

Code of Conduct Bureau which is 'Rectitude in Public Office'. This is because the apparel and the level of cars and Jeeps paraded by public servants would convince and impartial observer on the appalling nature of public probity and morality evidently displayed. No wonder, the inferences from extant literature, public commentaries, analyses, the media including social network seem to suggest that corruption is the largest industry with many practitioners in Nigeria. As at the time of writing this paper. President Muhammad was restive in his efforts towards bringing corrupt servants to book. He has embarked on seemingly endless globetrotting in his efforts to appeal to the foreign nations where Nigerian public servants have stashed away the nation's stolen moneys to repatriate them. The efforts of government agencies as Code of Conduct Bureau, Code of Conduct Tribunal, Economic and Financial Crimes Commission (EFCC) and the independent corrupt practices and Related Offences Commission seem to have not been able to abate this menace. This paper would attempt to find the reasons.

Objectives of the Study

The major objective of the work is to inquire into the relationship between public Servants holders and the Code of Conduct in Nigeria; and specific objectives of the work include:

- To examine the performance of the code of conduct Bureau in checking corruption in Nigeria.
- To find out to what extent the Anambra State Public Servants had complied with the Code of Conduct between 2010 - 2015.

Research Questions

- To what extent has the Code of Conduct Bureau been able to checkmate corruption in Nigeria?
- To what extent did the Anambra State Public Servants complied with the code of conduct between 2010-2015?

Formulation of Hypotheses

The following hypotheses were formulated to guide the study **Hypothesis I**

Ho: The Code of Conduct Bureau has not been able to check corruption in Nigeria.

Hi: The Code of Conduct Bureau has been able to check corruption in Nigeria.

Hypothesis II

Ho: Public Servants in Anambra state did not comply with the Code of Conduct for public officers between 2010 - 2015.

Hi: Public servants in Anambra state complied with the Code of Conduct for public officers between 2010-2015.

Significance of the Study

To allow the conduct of public servants in Nigeria to go on without critical appraisal would spell societal dislocation of all sorts and leave a big room for the aggravation of the wide gap between the rich and poor and ruler and ruled. As such this work would have the following practical results on the polity. It would expose the sincerity or insincerity of the public servants in declaring their assets and liabilities with the code of conduct Bureau. If the declarations are sincere it would help to strengthen the trust the people of Nigeria have for their public servants and create legitimacy for public servants. On the other hand if it is discovered that there has been insincerity in those declarations, the fraud would be exposed and the people and the government would become more apprehensive and more careful during the processes of recruitment and elections respectively. The result of this research would also put the Code of Conduct Bureau on its toes, if the findings about its activities are suspect and enable it to make amends. On the part of the public servants the result of the research would serve as lessons. It would teach them not to wallow in insincerity and fraud as they would be punished if exposed and those of them who are bound to be corrupt to change their minds. The research would also enable people to know more about the workings of the code of conduct Bureau on the declaration of assets and liabilities. As one of the pioneering works on the code of conduct Bureau, this work would open the gate way for further researches on the conduct of the public officers in the declaration of their assets and liabilities. It would also stimulate the interest of

public administrators and scholars alike in the affairs and conduct of public servants even after they have left office, Other areas of research was that the conduct of public officers in general would now be a topic of focus for interested students. Similarly, it would help to expose the reaction of the public servants holders to the fact that they have to declare their assets and liabilities for the inspection of any member of the public that is interested.

Scope and Limitation of the Study

This study covers the relationship between public servants and Code of Conduct in Anambra state between 2010 and 2015. It is a study on how the requirement of the code of conduct for public officers in Nigeria had been complied with by the Public servants in Anambra state between 2010 2015. On the factors that operate to limit the efforts of the researcher the research work required extensive and intensive movement around the state to be able to realize it. To worsen this difficulty v/as that the researcher did not easily find the required public servants cooperating with him when he called on them. When the researcher eventually convinced them there was this reluctance to divulge information for fear of eventual reprisal actions. However, the researcher has been able to obtain information and data to accomplish the work by persistent trials. These challenges eventually made the research work more interesting and a worthy experience.

Definitions of Terms

- a. **Public Officers:** In the context of this research paper it means those government appointees who were working in government establishments.
- b. **Declaration of Assts and Liabilities:** This clause is used in this paper to mean the detailed submission of what property and other valuables owned by the public servants including what they owe to other bodies and individuals.
- c. **Rectitude in Government Business:** It is used in the paper to mean transparency, morality and accountability and handling issues and carrying out government functions and duties.

- d. **Injunction:** It is used in the paper to mean the provision of the constitution as is required of the political office holders behaviour and conduct.

REVIEW OF RELATED LITERATURE

The Conceptual Framework of Compliance to the Code of Conduct for Public Officers in Nigeria.

Ukaogo (2013:2) states that by its very nature, transparency and accountability determine to a very large extent the level of development or underdevelopment of a given society. Similarly, Adegbite (2009:33), affirms that where there is no accountability development will inevitably be stunted. From these annotations by these authors, it is not surprising that the constitution of Federal Republic of Nigeria 1979, in its fifth schedule part 1 clearly provides for a code of conduct for public officers. In consonance with this constitutional provision, the military administration of General Murtala Muhammed inaugurated a board headed by Late Alhaji Isa Kaita in 1979. However, because of the demise of Nigeria's second Republic in 1983, this could not become operational because the then national assembly could not pass the enabling Bill into law.

However, in 1986, the political Bureau in its report which was accepted by the government observed that corruption and indiscipline were the bane of Nigeria's political development. It went further to recommend the strengthening of existing machineries for monitoring the actions and behavior of public servants to ensure that they conform with the highest standards of public morality and accountability. Following this recommendation, a code of conduct Bureau and its twin sister, code of conduct tribunal were established as the agencies to enforce the code of conduct for public officers provided for, in 1979 constitution of Federal Republic of Nigeria. This provision has maintained a permanence of some sort in the fifth schedule of the constitutions that followed thereafter; 1989 and the 1999 constitutions as amended. Both the Code of Conduct Bureau and the Code of Conduct Tribunal are two autonomous institutions that operate independently with clearly defined but complementary roles. Accordingly, while the Bureau administers assets declarations and investigates complaints of breaches of the code, the tribunal, adjudicates on the cases sent to it by the Bureau. It would be noted that it was

the Gen. I. Babangida military junta that resuscitated the Bureau in 1988 with the appointment of a ten-man board headed by Rev. Canon Mohammed with Rex. Akpofure as the Director General/Secretary of the Board. Babangida's regime strengthened the position of the Bureau by promulgating Decree No. 1 of 1989 to give legal teeth to the organization. Hon. Justice J. Haruna Dandaura chaired the Bureau between 1999 and 2000. Currently, Navy Capt E.G. Nsa (Rtd) a full time member of the board is overseeing the affairs of the Bureau.

Conclusively, the need for the code of conduct for public officers in Nigeria cannot be overemphasized. This is so when we remember the large scale fraud and corruption which have become prevalent in her public service. The criminal effects of these evil twin sisters on the economic and social development of Nigeria is proverbial. The physical deprivation and poverty devastating the greater majority of the Nigerian populace are the direct consequences of corruption. A case in point is the erosion of Nigeria's corporate image among the comity of nations when it was recently rated as one of the most corrupt countries in the globe. The Bureau is therefore designed to rid Nigeria of the canker-worm of corruption and conscientise Nigerians towards acceptable behavior. This is the aim of the rules and ethics found in the code.

The Concept of Corruption

The definition of concepts in social and management sciences has ever been heterogeneous because of the behavioural inclinations of the disciplines therein. Corruption being one of the terms found within these fields has definitions that vary from one author to another. Some of the authors who had attempted defining corruption include Nye in Onwuka, Okoh and Erne (2009:11). They see corruption as a deviation from formal direction of a public role because of private reasons, including personal, family, clique and pecuniary exercise of certain types of private influence. According to them, it includes such behavior as bribery i.e use of reward to pervert the judgement of a person in position of trust; nepotism, i.e appointment because of personal relationship rather than merit, and misappropriation, i.e. illegal or mismanagement of public resources for private uses. Alternatively Bello-Iman in Onwuka, Oko, and Erne, (2009:117) see corruption as the abuse of public office through the instrumentality of private agents, who actively offer bribes to circumvent public policies and the process for competitive advantage and profit. They add that

beyond bribery, public office can also be abused for personal benefit through patronage and nepotism, for example the theft of state assets or the diversion of state revenues. In their own work Ogbuke and Enojo (2007:63) basing their definition on that by Hornby (2001) say that corruption is a dishonest illegal behavior, especially of people in authority or the act of making somebody change from moral to immoral standards of behavior. To them irregular behavior includes abuse of power conflict of interest extortion, tribalism, nepotism or fraud. Also, Infesinachi (2004:79) holds that corruption is all those behavioural orientations that impinge on and necessarily vitiate and destroy rules and basis of public and political conduct. He states that the causes of corruption in Nigeria are greed and ambition for socio-psychological, economic and political power. Added to these causes are poverty and economic hardships. However Ibictan (2013:3) maintains that this type of petty corruption is different from what is called grand corruption. Accordingly Onwuka, Okoh and Erne (2009:119) hold that petty corruption is practiced by civil servants, who they say maybe grossly underpaid, as such they depend on small rents from the public to feed their families and pay school fees. On the other hand according to them grand corruption which translates to Kleptomania is practiced by high public servants, involves large sums of money. Mainro (2007:63) maintains that all forms of corruption impinge on national development efforts. Accordingly higher levels of corruption are linked to low investment and economic growth.

Kolade (2001:78) sees corruption as the abuse of influential position for private gain and as the exploitation of a system for securing unmerited advantage. He explains that the first part of this definition is related to holders of influential positions in public service, bureaucracy and the private sector. These people have access to national economic resources in their vantage positions as custodians and stewards of these resources. He maintains that the second category are people who lobby the office holders for access to preferential or undue advantage. He calls both of them agents of corruption. It is to state the obvious by saying that the allocative inefficiency and distributional inequities in Nigeria's public life is caused by the enormous powers conferred on public office holders especially those saddled with political and economic management. Accordingly Shinkafi (2008:513) maintains that it takes uncommon discipline to resist the urge or temptation for corruption. Ibictan (2013:2) further

categorizes corruption into, political, economic, bureaucratic, judicial and moral. Explaining these categories further, he states that political corruption may manifest in activities connected to elections and succession in form of manipulating people and institutions in order to acquire power or office. Economic corruption according to him includes the subversion of institutional regulations and circumventing of procedures to get unmerited advantage. Bureaucratic corruption according to him goes beyond pecuniary benefits. It includes Cronyism, favouritism, nepotism and associated ills that warrant the abandonment of merit and preference of mediocrity, in recruitment, selection, promotion and motivation of employees as the foundation upon which personnel administration rests. The results are low productivity, inefficiency and poor service delivery in the public sector. Ibieta continues by maintaining that judicial corruption means perversion of justice, compromising attitudinal disposition of law enforcement agents, sundry ills and avoidable human error in administration of justice. Similarly, moral corruption involves committing moral reprehensible acts deliberately and on sustained basis.

As to why corruption has become the order of the day in Nigeria Ikejiani-Clark (2011:130-133) holds that it is because of the complexities of modernity and the fact that cultural transmission has resulted in unsettled value systems. According to Ibieta (2013:3), these unsettled value systems must be explained in the context of interaction with the Nigerian cultural values with those of the capitalist west, economic transaction and inherited capitalist economic systems and values which impacted western behavioural patterns into the Nigerian culture. To compound this situation are; lack of commitment to public cause, prevalent poverty, amongst the Nigerian populace, lack of infrastructural facilities, paucity of social services, political instability and the spoil system in administrative and political practice. From the above it is discernible that corruption is the use of power by people in authority to do dishonest or illegal things in return for money or to get other advantages. It includes bribery, immorality and non-transparent attitude in the handling of public affairs. Let us now look at the concept of accountability.

The Concept of Accountability

The word accountability ordinarily means that a person appointed or

elected to perform some duties should be held responsible for his stewardship. He should be able to explain in detail his actions and their consequences. It is all about being answerable to those who have invested their trust, faith and resources to him. Accordingly, Adegbite (2010:3) sees accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standard and that the officer reports fairly and accurately on performance results vis-a-vis mandated roles and or plans. Similarly, Takaya (1989:61) defines accountability as an official, personal obligation to carry out assigned duties and be responsible for results or outcomes. In his own definition, Johnson (2004:13) holds 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/or carrying out policy should be obliged to give an explanation of their action to the electorate. To Oluwu (2002:140), accountability refers to the answerability for one's actions or behavior saying that it has three crucial components. These are; clear definition of responsibility; reporting mechanisms and a system of review, rewards and sanctions. Ujah (2010:78) from his perspective sees accountability as a system whereby public officers are made to give account of their stewardship to members of the public. He explains that the word 'Public' means the generality of the populace the people or segment of the society specifically touched by the subject matter on which an account is demanded. In synthesizing the conceptual clarifications by the scholars it would seem that accountability can be segregated into financial, administrative, political and social. Financial accountability is the responsibility on the part of an official handling resources, public office or other positions of trust to report on the intended or actual use of resources. Administrative accountability involves critical internal system of control that can ensure or complement effective checks and balances. This involves insistence on the enforcement of civil service rules, financial instructions and other due process instruments. Similarly, political accountability involves orderly reliable system of election, effective legislative oversight functions and control mechanisms, distinct and effective separation of powers. Social accountability means a demand oriented approach that depends on productive civic engagement as a basis for public accountability.

Accountability therefore encompasses both financial and social elements as a phenomenon. It is the ability of a responsible Officer to explain how he has employed public resources and what he intends to achieve or what he has achieved with them. Therefore it is not just the way one employs these resources that matter but what he has achieved with their deployment, Accountability therefore, as a principal component of democracy presupposes that office holders are saddled with leadership responsibility to explain or justify what have been done or failed to be done with the public resources entrusted to them. It is also a platform that enables the leader and the led to exchange information on the needs of the people as a way of ensuring partnership on societal development. It is accountability that natures and sustains good governance. Let us now turn to the issue of transparency.

The Concept of Transparency

Transparency in the handling of public affairs connotes a state of openness and clarity in the handling of these affairs. It is a state of affairs in public service conduct where secrecy is banished and openness and the truth are upheld. For Olowu (2002:240), transparency in public service conduct, means a clear definition of responsibility, reporting mechanisms, and a system of review, rewards and sanctions. Similarly, Nwankwo (2009:21) states that transparency implies openness so that decisions and actions of officials are constantly in the lime light of stakeholders for discussions, criticisms or even protests. For Tihamiyu (2015:1) transparency involves carrying citizens along on issues of policy making, execution, procurement and appointment to public positions. From the scholars postulations above, it is clear that transparency means ensuring openness and total avoidance of secrecy and shady deals in the conduct of public affairs. This would reassure the legitimacy and the legality of the actions taken by such public officials.

Accountability and Transparency: A Symbiosis

According to Tihamiyu (2015:1) without upholding the principles of accountability and transparency, it may be difficult to nurture and sustain good governance. He maintains that without citizens participation and accountability on the part of public office holders that democratic rule would

be meaningless. For authors as Olowu (2002:139), Idemudia (2008:502) and Ujah (2010:77, Transparency is a corollary of accountability and both essential planks upon which democratic governance and development anchor.

Ukaogo (2013:17) in his postulation holds that there is symbiotic relationship between transparency and accountability according to him, one reinforces the other and vice versa. This is because according to him transparency as an element of good governance would bear on the "integrity and soundness of the institution of government, the administration, the judiciary and the society at large. For Nwankwo (2009:20) what compels and enables the official to be accountable is transparency. Since according to him, it would give the official less opportunity to abuse the system. He also maintains that what seems to distinguish transparency from accountability is the time factor. According to him accountability is the feedback after the activity while transparency is feedback before and during decision or action. From the foregoing it is very important to note that in order to realize good governance that there is utmost need to properly address The issues of accountability and transparency simultaneously. Therefore without transparency, accountability would be shrouded in suspicion.

Empirical Literature on the Code of Conduct and Public Office Holders.

Submitting its report on the terms of reference given to it by the federal government of Nigeria in 1986, the political Bureau therein observed that corruption and indiscipline were the bane of Nigeria's political development. As such it recommended that the existing machineries for monitoring the actions and behavior of public officers should be strengthened to ensure that they conform to the highest standard of public morality and accountability. Sequel to this recommendation, a Code of conduct Bureau and a Code of Conduct Tribunal were established as the agencies to enforce the Code of Conduct for public officers as provided for in the 1979 constitution of Federal Republic of Nigeria as amended. Accordingly, while the Code of Conduct Bureau administers assets declarations and investigates complaints of breaches of the code, the tribunal, on the other hand, adjudicates on the cases sent to it by the Bureau, as prosecuted by the office of the Attorney General of the federation through its officers posted to the Bureau.

The Mandate and Powers of the Bureau

The mandate and powers of the Code of Conduct Bureau and Code of Conduct Tribunal are derived from the following.

1. The laws of federation of Nigeria JLFN Cap C15, 2004 give the Bureau the mandate to
establish and maintain a high standards of morality in the conduct of government
Business and ensure that the actions and behavior of public officers conform to the
highest standards of morality and accountability.
2. To implement this mandate, section 3, part 1 of the third schedule of the 1999
constitution of the Federal Republic of Nigeria gives it power to:
 - a. Receive declarations by public officers made under paragraph II of part 1 of the
fifth schedule of the 1999 constitution.
 - b. Examine the declarations in accordance with the requirements of the code of
conduct or any law.
 - c. Retain custody of such declarations and make them available for inspection by
any citizen of Nigeria on such terms and conditions as the National Assembly
may prescribe.
 - d. Ensure compliance with and where appropriate, enforce the provisions of the code
of conduct or any law relating thereto;
 - e. Receive complaint about non-compliance with or breach of provisions of the code of conduct or any law in relation thereto, investigate the
compliant and, where appropriate, refer such matters to the code of conduct tribunal.
 - f. Appoint promote, dismiss and exercise disciplinary control over the staff of the Code of conduct Bureau in accordance with the provisions of an Act of the National Assembly enacted in that
behalf; and carry out such other functions as may be conferred upon it by the National Assembly.

With the above provisions it is expected that the Code of Conduct Bureau and its sister Code of Conduct Tribunal would be able to carry out the onerous task of instilling discipline and good conduct in Nigerian public servants.

The Code of Conduct Bureau and Public Servants in Nigeria

As spelt out in the fifth schedule part 1 of the 1999 constitution of Federal Republic of Nigeria, the code of conduct for public officers stipulates that public officers should maintain a high standard of morality in the conduct of government business and ensure that their actions and behavior conform to the highest standard of morality and accountability.

As such the public office holders in Nigeria should accordingly observe the following rules or otherwise face disciplinary action for corruption.

1. A public officer shall not put himself in a position where his interest conflicts with his duties; and responsibilities.
2. Without prejudice to the above stated public officers shall not:
 - a. Receive or be paid the emolument of any public office at the same time as he receives or is being paid the emolument of any other public office; or
 - b. Excepting when he is not employed on full time basis, engaging or participate in the management or running of any private business profession or trade but nothing in this paragraph shall prevent a public officer from engaging in farming or participating in the management in running of any farm.
3. The president, vice-president, governors, deputy governors, ministers of the government of the federation and commissioners of the government of states members of the National Assembly and the House of Assembly of the states and such other public officers or persons, as the national Assembly may by law prescribe shall not maintain or operate a bank account in any bank outside Nigeria.
4. A public officer shall not after his retirement from public service and while

- receiving
pension from public funds, accept more than one remunerative position
as chairman,
director or employee of a company owned or controlled by
government or public
authority or receive any other remuneration from public funds in
addition to his
pension and the emolument of such remunerative position.
5. (1) Retired public officers who have held offices to which the paragraph
applies are
prohibited from services or employment in foreign companies or foreign
enterprises.
(2) The paragraph applies to the office of the president and chief justice
of Nigeria
governor or Deputy Governor of a state
6. (1) A public officer shall not ask for or accept any property or benefit of
any kind for himself or any other person on account of anything done or
omitted to be done by him in the discharge of his duties.
(2) For the purpose of subparagraph (1) of this paragraph the receipt by a
public
officer of any benefits from commercial firms business enterprises or
persons who
have contracts with the government shall be presumed to have been
received in
contravention of the said paragraph unless the contrary is proved.
(3) A public officer shall only accept personal gifts or benefits from
relatives or
personal friends to such extent and on such occasions as are recognized by
custom:
provided that any gift or donation to public officer on any public or
ceremonial
occasions shall be treated as gifts to the appropriate institution represented
by the
public officer and accordingly, the mere acceptance or receipt of any such
gifts may
not be treated as a contravention of this provision.

7. The president, or vice-president, governor, deputy governor Minister of the government of the federation or commissioner of a state or any other public officer who holds office of permanent secretary/Director general or Head of any public corporation, university or other parastatal organization shall not accept:
 - a. A loan, except from government or its agencies, a bank, building society or other financial institutions recognized by law and;
 - b. Any benefit or whatever nature from any company, contractor or businessman, or the nominee or agent of such person: provided that the head of public corporation or of a university or other parastatal organization may subject to the rules and regulations of the body accept a loan from such body.
8. No person shall offer any property, gift or benefit of any kind as an inducement or bribe for the granting of any favour or the discharge in his favour of the public officer's duties.
9. A public officer shall not do or direct to be done in abuse of his office an arbitrary act prejudicial to the right of any persons knowing that such act is unlawful or contrary to any government policy.
10. A public officer shall not be a member or belong to, or take part in any secret society and or any society of which the membership is incompatible with functions and dignity of his office.
11. (1) Every public officer shall within months after taking office and thereafter
 - a. At the end of every four years; and
 - b. At the end of his term of office submit to the code, all his properties, assets and

liabilities and those of his spouse, or unmarried children under the age of 21.

(2) Any statement in such a declaration that is found to be false by any authority or person authorized in that behalf to verify it shall be deemed to be breach of this code.

(3) Any property or assets acquired by a public officer after any declaration required under this constitution and which is not fairly attributable by sub-paragraph (1)(a) of these gifts, or loan approved by the code shall be deemed to have been acquired in breach of this code unless the contrary is proved.

12. Any allegation that a public officer has committed a breach of or has not complied with the provision of this code shall be made to the Code of conduct Bureau.

13. A public officer who does any act prohibited by this Code through a nominee, trustee, or other agent shall be deemed ipso facto to have committed a breach of this code.

14. In its application to public officers

- a. Members of legislative houses shall be exempted from the provisions of paragraph 4 of this code; and
- b. The National Assembly may by law exempt any cadre of public officers from the provisions of paragraphs 4 and 11 of this Code if it appears to it that their position in the public service is below the rank, which it considers appropriate for the application of this provision.

15. Political office holders are expected to familiarize themselves with the rules and

regulations regarding their behaviour while in office,

These rules as were contained in the Code of conduct Bureau are meant to term the avarice greed and lawless propensity in the diversion of public funds and misuse of positions of trust amongst public officers in Nigeria. It would be recounted that the stench of public misgivings as to the way and manner public servants continue to conduct public affairs point to the fact that all is not yet well despite the efforts of anti-graft agencies, as code of conduct Bureau, Economic and Financial Crimes commission (EFCC) and Independent corrupt practices and other related offences commission (ICPC) setup by the government. We shall go ahead to look at corruption and the conduct of public office holders in Nigeria.

Corruption and Public Office Holders in Nigeria

It would be recalled that a panel set up in 1950s and headed by Justice Strafford Forster-Sutton to look into Zik's interest in the then African Continental Bank (ACB) indicted him and thereafter in 1957 caused Zik to transfer all his rights and interests in that bank to the Eastern Nigerian government. It would quickly be remarked here that (Ikejiam-Clark 2001:113), holds that it was an attempt to embarrass Zik as no case of corruption was established. Similarly in 1962, the court of accountability and transparency held Chief Obafemi Awolowo hostage, when some aggrieved members of his party, Action Group (AG) made allegation of corruption against him on the floor of Federal Parliament. He was accused by them for having diverted public money into unauthorized projects. Accordingly, the Justice G.B. Coker Commission appointed by the then Prime Minister of Nigeria, Abubakar Tafawa Balewa indicted him to the effect that:

"We came across evidence of reckless and indeed atrocious and criminal mismanagement and diversion of public funds. We are satisfied that Awolowo knows everything about the diversion of large sums of money into the coffers of Action Group AG" Again on the above issue on Awolowo, Ikejiani-Clark (2001:116-117) states that Chief Awolowo was exonerated but that the direction of use of funds was condemned. But it would be noted that according to Ukaogo (2013:3), the Western Nigeria government thereafter acquired all the properties hitherto owned by the National Investment and Property Company belonging to the latter. Also, the cankerworm of corruption crept

into the Midwestern government in 1967 when 15 officers of the government including the Region's former premier/Chief Dennis Osadebe were all indicted by the probe panel. They were made to forfeit their enrichment to the then government of the Midwestern Region of Nigeria. It was also this background of corruption in Nigeria after independence that caused the first ever military intervention in Nigeria. In 1966, Major Kaduna C. Nzeogwu who was the leader struck, accusing the political leadership of corruption promising to establish a nation free from "corruption and internal strife". He stated inter-alia that he wanted to stop "political profiteers, swindlers, the men in high and low places that seek to keep the country divided permanently so that they can remain in office as ministers and VIPs of waste, the tribalists, the nepotists, those that make the country big for nothing before international circles, those that corrupted our society and put Nigerian political calendar back by works and deeds".

Accordingly, Ojukwu and Shopeju (2010:17, 20) hold that corruption was adduced as one of the reasons for the first military coup d'état in 1966. It would be recalled that the military kept holding on to this factor to justify the incessant interventions experienced in Nigeria since after independence, but their cure turned out to be worse than the diseases as the corruption worsened after each spell of military rule. Accordingly Obuah (2010:17) reports, that corruption accounts for 20 percent of Nigeria's Gross Domestic Product (GDP) and it is of judicial notice now that Nigeria has been at the bottom of Transparent International (TI) corrupt perception Index (CPI) ranking. This is negating, the fact that successive administrations in Nigeria had made frantic efforts towards the ministrations and eventual eradication of corruption and corrupt practices in Nigeria. Some of these efforts include, the criminal code, the penal code, the corrupt practices Decree of 1976, ethical revolution and the code of conduct for public officers. Others were War Against Indiscipline (WAI), of Buhari/Idiagbon Administration, ethical and social mobilization, crusade of I. Babangida's regime and the creation of special fraud unit of the Nigerian police force; The legislature was not left in the effort to fight graft in Nigeria's public service life. Such laws as the Banks and other Financial Institutions Act (1991), the financial malpractices in Banks (Act) (1994); the advanced fee fraud and related offences Act (1995); the independent corrupt practices and other related offences Act (2000); the Economic and Financial

Crimes Commission (EFCC) Act (2002) and budget monitoring and price intelligence unit, otherwise called "Due Process Mechanism".

Trends in Corruption and Public Accountability in Nigeria

Egwu (2001:126-147) argues that probes and commissions of enquiry never led to punishment of offenders, as regards government officials who perpetrate corrupt practices. He is able to list the following commissions: Foster-Sutton Panel, Coker Commission of inquiry of 1962 on Eastern and Western Nigeria respectively, Joda commission of Inquiry in Northern Nigeria, in 1967, Asset investigation panel of 1975-1976 set up by Murtala/Obasanjo regime. The latter found 10 of the 12 governors under Gowon regime guilty of enrichment through corruption, graft and fraud. The probes into FESTAC 77 Leyland buses and cement importation scandals found politicians guilty. Others are the 1984 Awoniyi Panel in Niger state during the administration of Anwal Ibrahim concerning illegal contracts and corrupt payments in respect of Bi-water project, Buhari's panels to investigate Shagari Administration which found many governors, and notable politicians guilty of corruption; and Babangida's panel to probe Buhari administration. There was also Sani Abacha's panel to probe Babangida.

It was alleged that these later probe panels were set up to divert attention of the members of the public by the military Junta. Alluding to this, Ibietan (2013:6) holds that on thorough scrutiny, that it was a subterfuge to divert public attention elsewhere. Similarly Obuah, (2010:24) reveals inter alia that an official report showed that an estimated \$12.2 billion had been side tracked out of budget accounts from 1988 to 1993. He also says that Transparency Initiative Global Corruption Report lists Sani Abacha who ruled Nigeria between 1993 and 1998 among the top 10 world presidents who had allegedly embezzled between two and five billion dollars. EFCC sources also show that Nigeria lost a minimum average of between \$2b and \$8b annually to corruption during the civil administration of Chief Olusegun Obasanjo. It is similarly estimated by Obuah (2010:24) that about \$220b or \$380b was plundered and squandered by public officials in Nigeria, between 1960 and 1999. The report in addition noted that this plundered fund is more than six times the amount of money provided by the United States of America to tackle the post World War II reconstruction of Europe under the Marshal Plan. To add to the above Malgwi

(2010:18) records that Nigeria was identified to be among the top nations in the over \$1 trillion annually paid globally in bribes.

No wonder part one of the promises of President Mahamadu Buhari during the 2014 presidential campaigns was that he would make his asset declaration public and carry out a serious war against corruption. However three months into the administration of President Buhari that is as at the time of writing this paper, Nigerians have not been acquainted with the details of Buhari's assets and liabilities by the Code of Conduct Bureau. Official reports have quoted the Bureau as saying that they would not make the assets and liabilities of President Buhari and his Vice, Professor Osinbajo public. It would be noted that the Bureau is not bound to publish the assets and liabilities but would be ready to show them to any Nigerian who is ready to demand to inspect them. However, this privilege shall not be available to the citizens unless paragraph 3(c) of the third schedule of the 1999 constitution to the effect that the 'National Assembly would prescribe the terms and conditions' is complied with.

On the other hand, President Muhammadu Buhari has been restive with hunting down the corrupt Nigerians who had stolen public money when they were public officers. As at the time of writing this paper official reports from radio news bulletins, newspapers and sundry social media indicate both EFCC and ICPC have arrested several suspects and are currently prosecuting them. There were also reports that large sums of the money stolen by public officers have been recovered and that President Buhari has vowed to investigate the oil subsidy deals from Obasanjo through Yaradua administration till date to ensure the recovery of huge sums of public money stolen under these regimes. Also Radio and Television announcements have been put out to the effect that culprits should report themselves submit their stolen money to government and get less harsh treatment for their crime. It is expected that agencies like Code of conduct Bureau, EFCC and ICPC should cooperate with Buhari administration to enable his revolutionary stance on issue of corruption and wrong Asset declaration to bear fruit. It would be observed that if Buhari administration sustains its leadership efforts in minimizing corruption in Nigeria, public officers would become more accountable and transparent in handling the nation's wealth. It is expected that the rate of development would be facilitated

in all sectors and Nigerians would be better for it. The situation of Anambra state public service concerning the declaration of Assets and Liabilities to the Code of Conduct Bureau by the public servants has not been different. The Bureau has not been seen prosecuting the culprits at the tribunal and members of the public have kept nursing the feeling that this does not show that all is well. Hence the commencement of this research effort to find the real facts.

Theoretical Framework

The theory that would suit the explanation of the prevalence of corruption and non-transparency in the handling of public affairs by public servants is Machiavelli's theory of moral indifference. This is contained in his book, *The Prince*, published in 1513.

The tenets of the Theory

Machiavelli's separation of political expedience from morality is described by himself *inter-alia* as follows: "Our religion places the Supreme happiness in humility, lowliness and a contempt for world object, whilst the order, on the contrary, places supreme good in grandeur of soul strength of body, such other qualities that render men formidable". "The principles seem to me to have made men feeble, and caused them to become as easy prey to evil-minded man who can control them more securely, seeing that the greater body of men for the sake of gaining paradise, are more disposed to endure injuries than to avenge them". It is therefore interpretable from the above theory of moral indifference by Machiavelli that to keep to morals is to be feeble and cowardly. It suggests that to be a man of valour and great success in life, especially political and governmental work one should be able to separate himself from the issue of morality. From Machiavelli's statement it is discernible from the first paragraph above that the emphasis by religion on humility, lowliness and contempt for world object are not preferable to the order that places supreme good in grandeur of soul, strength of body and other qualities that make men formidable. His belief in moral indifference is made very clear when in the second paragraph above he states that the principle of morality seem to have made men feeble and caused them to become easy prey to evil-minded man who can control them more securely, seeing that greater number of religiously and morally inclined people prefer to endure injure in order to gain paradise.

Relevance of the Theory of the Study

Marchelli's theory of moral indifference relates to the Asset declaration by public officers in the sense that it would seem right that some public officers who willingly and consciously fake what they fill in the asset, declaration forms are doing the right thing. It would also mean that the public servants who steal huge sums of public fund are adopting Marchiavellian political expedience and separating moral uprightness from the stealing of public money and property.

Gap in Literature

To be able to achieve the aim and objective for which government set up the code of conduct Bureau, there is need to ful the gap that is currently existing in the Act establishing the Bureau. For instance under section 1 subsection (1) paragraph 3 and 4 allows Nigerians to have access or request for information, whether written or unwritten form in the custody of any public agency. The gap here is that the Act in sections 12 subsection (1) paragraph (9)v, subparagraph v, section 14 subsection (1), paragraph (b) and section 15 subsection (1) paragraph (9a) empower the Bureau to decline any request which it considers an invasion of personal privacy. It would seem that this Lacuna allows secrecy of the particulars of public officers in Nigeria. This state of affairs would sound strange in other advanced countries as United States of American or United Kingdom. This is because any person who has skeleton in the cupboard should not in the first place contest election or be appointed into any public office. Secondly, section 3 paragraph (c) of the third schedule, Part I of the 1999 constitution of the Federal Republic of Nigeria (as amended) empowers the code of Conduct Bureau to make asset declaration of public officers available for inspection by any citizen of Nigeria only on terms and conditions prescribed by the National Assembly. It would be noted that at the time of writing this paper, the National Assembly has not yet prescribed the terms and conditions. H is pertinent that Nigerian parliament should make efforts to fill this lacuna. It would be recounted that previous works on corruption and corrupt practices by Nigeria. A public servants and the activities of the Code of Conduct Bureau have not been dealt with before this work. Such works as Adegbite's Account and Accountability, Bello's Fraud Prevention and Control in Nigeria, Ikejiana Clarks Corruption in Nigeria and Ibietan's Corruption and Public Accountability in the Nigeria Public Sector have not captured the performance of Code of Conduct Bureau. This work therefore fills that

literature gap.

Research Design and Methodology

Survey design, Archival or documentary designs have been adopted to enable the achievement of this research endeavour. Under survey method, the researcher applied such tools as interviews, observation, and questionnaire to elicit information from the population. For archival and Documentary Design such secondary sources as text books, dissertations, newspapers, news magazines, unpublished materials, government report, relevant statutes and the constitution of Federal Republic of Nigeria were looked at.

Area of Study

This investigation focuses its attention on Public office holders and code of conduct in Nigeria, with Anambra State Executive Council as representative population. The major study took place around Awka Metropolis and the Tertiary Institutions in Anambra state namely, Chukwuemeka Odumegwu Ojukwu University Campuses in Igbriam and Uli.

Sources of Data Collection

Both primary and secondary sources have been used in this study.

- i. **Primary source:** Under primary source such tools as questionnaire, observation and interview were applied to extract information from the population.
- ii. **Secondary source:** From the secondary source, use was made of documents, records and other publications available in library, institutes, public offices as well as individual homes. Others were papers published, government guidelines, code of conduct Bureau Act, the Constitution of Federal Republic of Nigeria, 1999, and other relevant information which the research found in the internet.

Method of Data Collection

- i. **Observation:** In course of this research, some observations were made by the investigator. These observations relate to the manner in which political office holders conduct themselves before the members of the public after being appointed to those offices. The aim is to be able to juxtapose the responses gotten from other sources especially the

questionnaire with what has been observed.

- ii. **Interview:** The researcher also had face-to-face interviews with the workers at the code of conduct Bureau and some relevant sections of the population in the miniseries. This was to enable the researcher authenticate the data gotten from the sources.
- iii. **Questionnaire:** Copies of structured questionnaire were distributed to the respondents after which they were collected and analyzed.

Population of the Study

For a study of this nature, the universe of interest would comprise the totality of political appointees in Nigeria. Unfortunately, the statistics of this number would be unwieldy and difficult to handle numerically. As a result, Anambra state was made to be the representative population for the entire country.

Description of the Sample

The entire work of this research was concentrated on all cadres of staff in the Anambra state branch of the code of conduct Bureau and selected ministries. These are

- i. The senior staff and
- ii. Junior staff

Accordingly, the statistical data obtained from these organizations studied give the following population distribution as at the time of this research:

Code of Conduct Bureau

Staff category	Staff number
Senior staff	12
Junior staff	6
Total	18

Source: Personnel Department Code of Conduct Bureau

Awka 2015 Anambra State Ministry of Finance

Staff category	Staff number
Senior staff	296
Junior staff	104
Total	400

Source: Personnel Department, Ministry of Finance

Awka 2015 Anambra State Ministry of Justice

Staff category	Staff number
Senior staff	120
Junior staff	72
Total	192

Source: Personnel Department, Ministry of Justice

Awka 2015 Anambra State Ministry of Information

Staff category	Staff number
Senior staff	243
Junior staff	100
Total	323

Source: Personnel Department, Ministry of Information Awka 2015

Anambra State Ministry of Local Government, Chieftaincy Matters and Town Union Affairs.

Staff category	Staff number
Senior staff	46
Junior staff	10
Total	56

Source: Ministry of Local government, Chieftaincy matters and Town Union Affairs Awka 2015.

Chukwumeka Odumegwu Ojukwu university

Staff category	Staff number
Senior staff	587
Junior staff	321
Total	1344

Source: Personnel Department, Chukwumeka Odumegwu Ojukwu University Igbaram 2015.

Nwafor Orizu College of Education, Nsugbe

Staff category	Staff number
Academic staff	258
Senior staff	335
Junior staff	263
Total	856

Source: Personnel Department Nwafor Orizu College of Education, Nsugbe 2015

The grand total or population of the study is $18 + 400 + 192 + 343 + 56 + 1,344 + 856 = 3,209$.

3.7 Sampling Procedure

The aim of sampling is to select a subset of a population, which by estimation represents the total population of a study. Sampling by its nature in an unbiased method selecting the all representing data.

Here, Taro Yamani formula was used to determine the sample size:

It reads thus:

$$n = \frac{N}{1 + N(e)^2}$$

Where:

N = Sample size

N = Population of the study

l = a constant

C = Level of significance or error

Margin - 0.05

By substituting we have;

$$\begin{aligned}
 N &= \frac{3,209}{1 + 3,209 (0.05)^2} \\
 &= \frac{3,209}{1 + (0.0055 \times 3,209)} \\
 &= \frac{3,209}{1 + 17.65} = \frac{3,209}{16.65} = 172.06 \\
 &= 172 \text{ approximate.} \\
 \therefore N &= 172.
 \end{aligned}$$

Sample Selection

Each of the categories of the sample size is estimated using Bowley's proportional

statistical allocation technique

$$\text{below: } \frac{n_h}{N} = \frac{n N_h}{N}$$

Where:

n_h = The number of units allocated to each stratum,

n = The total sample size

N = The total population

N_h = The number of units in each stratum

Hence, by designation, the proportion of the staff to be sampled is shown below:

For the code of conduct Bureau;

$$n_h = \frac{172 \times 18}{3,209} = \text{approx } 1$$

For Anambra state min. of finance;

$$n_h = \frac{172 \times 400}{3,209} = \text{approx } 21$$

For Anambra state min. of justice;

$$n_h = \frac{172 \times 192}{3,209} = \text{approx } 33$$

For Anambra state min of information;

$$n_h = \frac{172 \times 343}{3,209} = \text{approx. } 59$$

For Anambra state min. of local government, chieftaincy, matters and town union Affairs, _____

$$n_h = \frac{172 \times 56}{3,209} = \text{approx. } 3$$

For Chukwuemeka Odumegwu Ojukwu university

$$n_h = \frac{172 \times 1344}{3,209} = \text{approx. } 72$$

For Nwafor Orizu College of Education,

$$n_h = \frac{172 \times 856}{3,209} = \text{approx. } 46$$

3,209

The proportions allocated each of the strata are:

Staff Distribution	Number of Sampled staff
Code of conduct Bureau Anambra	1
Anambra state min. of finance	21
Anambra state min. of justice	33
Anambra state min. of information	59
Anambra state min of L.G etc	3
C'hukvwuemeke Odu. Univ	72
Nwafor Orizn college of Edu.	46
Total	235

Source: Field Survey, 2015

Reliability and Validity of the Test Instrument

The validity of the test instrument is the degree to which an instrument used by a researcher measures his assertion. Here, the researcher ensured that all information gotten from the respondents was not influenced by external factors, hence the validity of the report. If another researcher embarks on the particular research he will obtain and obtains almost the same result as the former researcher. It is said to be reliable. Reliability therefore, means the degree of which the instruments are free from error; therefore, have the capacity of yielding the result or a similar result. In order to achieve the appropriateness and reliability of the instrument in used during the research work, some techniques were incorporated in designing the questions. Questions were designed to elicit information from various categories of staff. Other techniques were incorporated into questionnaire to ensure validity in respect of the major research instrument used in the response, in most cases, follow-up questions were used to back up answers given to the main question. The aim is to fore state the consistency in answers filled by the respondent in response to the questions.

Instrument for Data Analysis

The statistical methods used in the work include percentage; empirical test of hypothesis, using chi-square marked X^2 . Chi-square test is a statistic that gathers together all the discrepancies between the observed performance and

expected frequencies according to some hypothesis.

The value of chi (X^2), is calculated using the formula chi-square

$$(X^2) = \frac{\sum(O_i - e_i)^2}{e_i}$$

Where:

\sum =
Summation

o_i = Observed frequency

e_i = Expected frequency

In this work, chi-square (X^2) was used as the statistical tool. This calculates the level of relatedness of two variables in non parametric correlations. Chi-square test is a test to know whether or not the variables in question are really of no. relationship at all by counting how large the data observed are deviated from the scenes expected. If there is no relationship at all this score is zero. The chi-square expands to indicate how large the relatedness is.

Since the expected frequencies of the samples are not known already through theoretical formular in this study, the researcher decided to adopt the chi-square test of independence, which is normally used when we have two nominal variables, each with two or more possible values.

The chi-square formular
is: $X^2 = \sum (C_{or} - E_{rc})^2$

Analysis

- A. The null and positive hypotheses are stated respectively to reflect the researcher's objectives.
- B. Analysis plan formulation
Significance (= 0.01, 0.05 or 0.10)

Method of Data Analysis

The chi-square test of independence will be used to determine whether there is relationship between two variables.

C. Data Analysis

The degree of freedom (DF) which is $DF = (r-1) \times (c-1)$

Where the number of levels for one categorical variable (row) – the number of levels for the other categorical variables (column).

The expected frequency is computed separately for each level of one categorical variable at each level of the other variable (r-c)

$$E_{rc} = \frac{n_{r \cdot} \cdot n_{\cdot c}}{n}$$

Where E_{rc} is the expected frequency count for level r of variables A and level C of variable B $n_{r \cdot}$ is the total number of sample observations at level C of variable B, and n is the total sample size.

Test statistic which is chi-square random variable (X^2) with the equation

$$X^2 = \sum \frac{(o_{rc} - E_{rc})^2}{E_{rc}}$$

Where o_{rc} is the observed frequency count at level r of variable A and C of variable B.

P value which is the probability of observing a sample statistic as extreme as the statistic.

D. Interpretation of the results: The null hypothesis is rejected if P-value is less than the significant level. In other words a conclusion will be drawn that there is a relationship between the variables.

DATA PRESENTATION AND ANALYSIS

Questionnaire Analysis

A. The demographic Data

Table 1.0: Academic Background

Qualification	Frequency	Percentage
University	157	70.4
/Degree Diploma	34	15.5
FLSC	4	0.9
Others	14	5.5
Total	228	100

Source: Field Work, 2015

Table 4.1 above analyzes the academic background of the 228 respondents. It shows that 157 (70.4%) have university/degree; 34 (15.5%) have diploma certificates, 19 (7.7%) have GCE/WASCE, 4 (0.8%) have GCE/WASSCE;

while those who have other qualifications not specified are 4 (5.5%). From the analysis therefore it is clear that majority of the respondents are adequately informed on the subject matter of the relationship between public office holders and code of conduct for public officers in Nigeria.

Table 1.1: Age Distribution

Age bracket	Frequency	Percentage
Under 20	2	0.87
20-29	34	15
30-39	79	34.3
40-49	62	27
Above 49	51	23
Total	228	100

Source: Field Survey, 2015

The analysis of table 1.1 above shows the age distribution of 228 respondents used for the study. The data as presented in table 1.1 under reference indicates that the greatest number of the respondents are from age bracket of 30-39, which has 79 (34.3%). They are closely followed by 40-49, which has 62 (27%). It shows that the greater majority of the respondents are highly experienced in service and their opinions would be reliable.

Table 1.2: Gender

sex	Frequency	Percentage
Male	86	37
Female	142	63
Total	228	100

Source: Field Survey, 2015

Table 1.2 above indicates the Gender distribution of 228 respondents which formed the sample population for the study. The breakdown of the sample population in terms of gender dis-aggregation indicates that 86 respondents who represent 37 percent of the population are males while 142 respondents who represent 63 percent of the population are females. This means that more females responded to the questionnaire than males.

Table 1.3: Marital Status

Marital status	Frequency	Percentage
Married	152	68
Single	75	32
Total	228	100

The analysis of the marital status of the respondents as presented in table 1.3 above shows that 152 (68%) are married, 75(32%) are single. The analysis of table 1.3 clearly show that the subject matter under study is made up of more married people that their single counterpart. The effect of this is that the opinion expressed here is more from mature and responsible members of the public.

Table 1.4: Category of staff

Organizational Cadre	Frequency	Percentage
Senior	162	71
Middle	41	18
Junior	24	11
Total	228	100

Source: Field Survey, 2015

The analysis of the organization cadre of the respondents in table 1.4 above shows that most of the respondents have fallen within senior cadre i.e 162 (71%) followed by those in middle cadre i.e 41 (18%); while 24 (11%) fall within the junior cadre. The implication is that the opinion they expressed is very mature, reliable and firm.

Table 1.5: Length of service

Years of Experience	Frequency	Percentage
1-10 year	174	76
11-20 years	28	12.4
21 years and	26	11.6
Total	228	100

Source: Field Survey, 2015

From the above table 1.5 which is on the working experience of the respondents. It is revealed that 174 (76%) have worked for one to ten years; 28 (12.4%) have worked from between eleven to twenty years and 26 (11.6%) have worked for twenty one years and above. The implication is that many of the respondents have understood the questions and responded maturely.

B. Research Data

This part of the paper shall deal with the data collected in respect of the research questions as contained in the questionnaire.

Table 2.0: Establishment of the code conduct Bureau

Are you aware of the existence of the code of conduct Bureau

Response	Frequency	Percentage
Aware	214	94
Not Aware	14	6
Total	228	100

Source: Field Survey, 2015

That 214 (94%) are aware of the existence of the code of conduct Bureau, while 14 (6%) are not aware of its existence.

Table 2.1: Do you think that the code of conduct Bureau is up and doing in performing its duty?

Response	Frequency	Percentage
Very well	75	33
Not at all	93	41
Don't know	59	
26		
Total	228	100

Source: Field Survey, 2015

Table 2.1 above dealing with the respondents answers as to whether the code of conduct Bureau is performing its duty has 93 (41%) of them saying No; 75

(33%) saying Yes, and 59 (26%) saying that they do not know.

Table 2.2: Do you support the declaration of Assets and Liabilities of Public servants before resuming their duties and after leaving office?

Response	Frequency	Percentage
Strongly in support	200	88
Passive about it	18	8
No, don't support	10	4
Total	228	100

Source: Field Survey, 2015

From table 2.2 above on the support for declaration of Assets and liabilities by Public servants, 200 (88%) of the respondents are in support 18 (8%) are passive about it; while 10 (4%) of them do not support.

C. Research Data

Research data analyses continue in this section.

Table 3.0: Sincerity in the declaration of assets and liabilities by Public servants. Do you think that public office holders in Nigeria are sincere in the declaration of

their assets and liabilities?

Response	Frequency	Percentage
Strongly agree	31	14
Don't agree	167	73
Don't know	30	13
Total	228	100

Source: Field Survey, 2015

From the above table 3.0, it is understandable that 31(14%) of the respondents have strongly agreed that the Public servants are sincere in the declaration of their assets and liabilities before and after handling a public office 167 (73%) do not agree that they are sincere in declaring their Assets and Liabilities; while 30 (13%) do not know whether they are sincere or not. It is clearly seen here

that the majority do not agree that they are sincere in their declarations.

Table 3.1: Wrong Asset declarants should be strongly sanctioned?

Response	Frequency	Percentage
Strongly in support	196	86
Don't support	14	6
Don't know	18	8
Total	228	100

Source: Field Survey, 2015

Table 3.1 above dealing with the respondents answers as to whether wrong asset declarants should be seriously sanctioned has 196(86%) saying that the letter should be strongly sanctioned, 14(6%) saying that they don't support sanctions and 18 (8%) saying that they do not know. From this analysis it is clear that majority support sanctions for wrong declarants of assets.

Table 3.2: The code of conduct Bureau should be empowered to publish the assets and liabilities declared by the Public servants?

Response	Frequency	Percentage
Strongly in support	193	84
Don't support	22	10
Don't know	13	6
Total	228	100

Source: Field Survey, 2015

From the above table 3.2, dealing with whether the code of conduct Bureau should be empowered to published the assets and liabilities published by the Public servants 193 (84%), of the respondents are strongly in support. 22 (10%) do not support the publication, while 13 (6%) do not know which way to go. It is therefore clearly seen that majority of the respondents support the publication of the assets and liabilities as declared by the Public servants.

Test of Hypotheses

To be able to ascertain the real result of the research work, the two

hypotheses asserted in section one are now to be statistically tested.

Hypothesis I

Ho: The Code of conduct Bureau is not up and doing in their work.

Hi: The Code of conduct Bureau is up and doing in their work. Note: The significant level (SL) used is 0.5

Using the chi-square independent method, the data in table 2.1 to 2.2 are used:

Table 4.1: Table of values for research question B1 to B3

Response	Satisfactory	Unsatisfactory	Passive	Row total
Est, of the code	214	14	0	288
Support for	75	93	59	228
Support ded. of Assets	200	10	18	228
Column totals	490	117	77	684

Source: Field Survey, 2015

From the table of values above, an expected observation table is generated using chi-square formula

1. Calculation of Expected frequency is given below using the following formula Expected Frequency

$$F_e = \frac{TR \times TC}{GT}$$

Where TR = Row Total

TC = Column total

GT = Grand Total From the above table of values for research questions B1 to B3 we have: for the affirmative responses:

$$\frac{490 \times 228}{684} = 163.3$$

$$\text{For B2} = \frac{490 \times 228}{684} = 163.3$$

$$\text{B3} = \frac{490 \times 228}{684} = 163.3$$

$$\begin{aligned}
 & \frac{684}{\text{For the negative responses in B1 to B3}} \\
 \text{B1} &= \frac{117 \times 228}{684} = 39 \\
 \text{B2} &= \frac{117 \times 228}{684} = 39 \\
 \text{B3} &= \frac{117 \times 228}{684} = 39 \\
 & \text{For passive responses in B1 to B3} \\
 \text{B1} &= \frac{77 \times 228}{684} = 25.7 \\
 \text{B2} &= \frac{77 \times 228}{684} = 25.7 \\
 \text{B3} &= \frac{77 \times 228}{684} = 25.7
 \end{aligned}$$

Table 4.2: Table of Expected Frequency Counts

Response	Satisfactory	Unsatisfactory	Passive	Row total
Aware of the the code of Conduct	163.3	39	25.7	228
Support for the code	163.	3	25.	22
Support for	3	9	7	8
Column totals	490	117	77	684

Source: Field Survey, 2015

The calculated value χ^2 Hypothesis I

Or,c	Er,c	(Orc-Erc)	(Orc-Erc) ²	$\frac{(Orc-Erc)^2}{Er,c}$
214	163.3	50.7	2570.5	15.8
76	163.3	-87.3	-164.6	-1.1
200	163.3	36.7	1346.9	8.3
14	39	-25	-50	-1.3
93	39	54	2916	74.8
10	39	-29	-58	-1.5
0	25.7	-25.7	57.4	22
59	25.7	33.3	1108.9	43.1
18	25.7	-7.7	15.4	-0.3
Total 684	684	456.3	7,732.5	140.6

The calculated χ^2 value is 140.6 the degree of freedom DF here

$$(3-1) \times (3-1) - 2 \times 2 - 4$$

Degree of freedom here is 4

∴, The expected value from the table of 4 d.f and 5% (0.05) level of significance is 9.488

Decision Rule in Hypothesis I

As the calculated value is 140.6 and the table is 9.488. it means that (140.6 > 9.488). Since 140.6 is more than the significant level, which is 9.488, we reject the alternate hypothesis and accept the null which states that the code of conduct Bureau are not up and doing in the performance of their duty.

Hypothesis II

Ho: Public servants in Anambra State did not comply with the code of conduct for public officers between 2010-2015.

Hi: Public servants in Anambra State complied with the code of conduct for public officers between 2010-2015.

Note: The significance level (SL) is 0.5 using chi-square independence method the data in tables 3.0 to 3.2 are used.

Table 4.3: Table of values for research questions C1 to C3

Response	Satisfactory	Unsatisfactory	Passive	Row total
Support for sincerity	31	16	3	28
Support for sanctions	19	7	0	8
Support for publishing	6	14	18	22
	193	22	13	8
Column totals	420	203	61	684

Source: Field Survey, 2015

2. Calculation of expected frequency count for C1 to C3 using the same formula

$$F_e = \frac{TR \times TC}{GT}$$

Where TR - Row Total

TC = Column total

GT - Grand Total Calculating

for C1 affirmative we have:

$$\frac{420 \times 228}{684} = 140$$

$$\text{For C1} = \frac{420 \times 228}{684} = 140$$

Calculating for C1 negative level

$$= \frac{203 \times 228}{684} = 67.7$$

$$\text{Prior} = \frac{203 \times 228}{684} = 67.7$$

$$\text{Level 3} = \frac{203 \times 228}{684} = 67.7$$

Calculating for passive responses level

$$= \frac{61 \times 228}{684} = 20.3$$

$$\text{Level 2} = \frac{61 \times 228}{684} = 20.3$$

$$\text{Level 3} = \frac{61 \times 228}{684} = 20.3$$

Table 4.4: Table of Expected Frequency Counts

Response	Satisfactory	Unsatisfactory	Passive
Row total			
Support for political sincerity	140	67.7	20.3
Support for sanctions	140	67.7	20.3
Support for publication of	140	67.7	20.3
Column totals	420	203	61

Source: Field Survey, 2015

Calculated value for χ^2 hypothesis II

Or,c	Er,c	(Orc-Erc)	(Orc-Erc) ²	$\frac{(Orc-Erc)^2}{Erc}$
31	140	-109	-218	-1.6
196	140	56	3136	22.4
193	140	53	2809	20.1
167	67.7	99.7	9940.1	147
14	67.7	-53.7	-107.4	-1.6
22	67.7	-45.7	-914	-13.5
30	20.3	9.7	94.1	4.6
18	20.3	-2.3	-4.6	-0.2
13	20.3	-7.3	-14.6	-0.7
Total 684	684	0.4	14,721.2	176.5

The calculated X value is 176.5 the degree of freedom DF here

$$(3-1) \times (3-1) = 2 \times 2 = 4$$

Degree of freedom here is 4

∴ The expected value from the table of 4 d.f and 5% (0.05) level of significance is 9.488

Decision Rule in Hypothesis II

As the calculated value is 176.5. It means that (176.5 > 9.488). Since 176.5 is more than significant level, which 9.488, we reject the alternate hypothesis and accept the null which states that the Public servants in Nigeria are not sincere in the declaration of their assets and liabilities to the code of conduct Bureau.

Critical Examination of the Hypotheses

The data generated were tested using the chi-square formula. The result arrived at for the first posited hypothesis is that the probability value (PV) (140.6) is more than the significance level (SL) (9.488). Based on that we established that:

1. That Code of Conduct Bureau is not up and doing in their duty. On testing the second hypothesis, also using the chi-square formula, the result arrived at for the posited hypothesis is that the probability value (PV) 176.5 is more than the significance level (SL) 9.488. Based on this result, we established that:

3. The Public servants in Nigeria are not sincere in the declaration of their Assets and Liabilities to the Code of Conduct Bureau.

SUMMARY OF FINDINGS

The questions which this research endeavour inquired into are whether the code of conduct Bureau has performed inevitably well or not in its anti-graft mandate and whether the Public servants in Nigeria are sincere in the declaration of their assets and liabilities to the Code of Conduct Bureau.

From the data generated from the Code of Conduct Bureau in Anambra state; four ministries in Anambra state, including Ministry Finance, ministry Information and culture, ministry of Justice and ministry of local government, chieftaincy matters and Town Union Affairs and two Tertiary Institutions namely, Chukwuemeka Odumegwu Ojukwu University and Nwafor Orizu College of Education Nsugbe, the following observations were made:

1. That the Code of Conduct Bureau is not up and doing in their anti-graft duty.
2. That public servants in Anambra state did not comply with the code of conduct for public officers in Nigeria between 2010-2015,

CONCLUSION

Adegbite (2010:3) defines accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the office reports fairly and accurately on performance results

vis-a-vis mandated roles and plans. Accountability therefore is all about being considerate to those who have invested their trust, faith and resources to the public servants. This implies that public office should be handled transparently in line with due process and the provision of feedback. No wonder then, that in 1986, the political Bureau in its report which the government of Nigeria accepted, observed that corruption and indiscipline were the bane of Nigeria's political development. The political Bureau as Panacea to this ugly situation recommended the strengthening of existing machineries for monitoring the actions and behaviour of public officers to ensure that they conform to the highest standards of public morality and accountability. The favourable consideration of these recommendations led to the establishment of the Code of Conduct Bureau and her sister, Code of Conduct Tribunal, to enforce the code of conduct for public officers. The details of its provision are found in fifth schedule of 1999 constitution of Federal Republic of Nigeria. The continuing public outcry on the flagrant abuse by public officers, of public trust in the performance of their duties has led to this research endeavour. Social media, Broadcast media, print media and public discourse in Nigeria have been frequently occupied with the complaints on the abuse of office by Public servants. This research work has tried its very best in uncovering the Crux of the matter and made recommendations that would go a long way to minimizing these abuses by those who are entrusted to serve the people in various capacities.

RECOMMENDATIONS

To be able to improve its performance as an anti-graft agency, the Code of Conduct Bureau should recruit more qualified hands to handle their operations. The staff there should be afforded training and development facilities to be able to deliver in their duties. In order to achieve effective monitoring of the political officer holders in their corrupt tendencies the law i.e Code of Conduct Act should be amended to enable the Bureau officials carry-out the verification exercise more frequently than it is presently done. For instance twice a year. This is to enable the Bureau to achieve more efficiency in their operations. To check the Public servants tendency to take the code of conduct for public officers more seriously the law should also be amended to force them to make these declarations twice a year, instead of just when they are appointed and when they are leaving office. Similarly, it

would be very fulfilling of the aims of the people in establishing the Code of Conduct Bureau, if the public office holders are made to make their assets and liabilities public. This would ensure both transparency and accountability in their conduct

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