

ENHANCING ACCOUNTABILITY IN THE PUBLIC SECTOR: THE ROLE OF ETHICS

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Abstract

This work "Enhancing Accountability in the Public Sector: The Role of Ethics" is divided into four sections. Section one studies what accountability entails and what it equally means particularly in the public sector. It went further to study the principles and concepts that guide accountability as transparency, fairness, integrity and trust. Again, it took to memory lane and studied the historical overview of accountability. Section two, went on to study the forms of accountability and identifies four types of accountability in the public sector according to Cendon A.B which includes political accountability, administrative accountability, professional accountability, demonstrative accountability. Section three, studies conscience and human acts and tries to identify the place of conscience in moral evaluation. Lastly, section four offers some recommendations on how to improve accountability in the public sector and concludes by reinstating that accountability remains indispensable in the public sector and remains an intrinsic part of an organization without which mistrust will be built thus, the culture of secrecy must be continuously avoided when we talk about accountability in the public sector.

Keywords: Accountability, Transparency, Public Sector, Ethics, Conscience.

1.0 INTRODUCTION

Accountability has to deal with the obligation or duty of a person or an individual or even an organization to account for its activities, own responsibility for them, and then disclose or make known the result of its activities in a transparent and crystal manner. It also has to do with the responsibility one has over the money given to him or other properties that may be entrusted to him. From the foregoing, it is clear that accountability has to eschew the culture of secrecy. It deals with the provision or the assurance of the availability of adequate information so as to guarantee the confidence or trust of the persons one is dealing with. It is also an assurance that a person or an organization will be evaluated on their performance or behavior in relation to something for which they are responsible.

1.1 ACCOUNTABILITY IN THE PUBLIC SECTOR

Accountability remains an important element for every good administration or government. It has to deal with the relationship that exists between the state and the citizens of that state. It also deals with the extent to which a state is answerable for its actions. Public sector accountability is guided by some important principles and concepts which include transparency, fairness, integrity and trust.

Transparency strengthens public sector accountability. It promotes a fairer and more efficient or effective governance. Transparency has to do with the openness of a public entity about its activities. It has to do with the extent to which information is provided about the activities of an organization, how and where it takes place, and how the performance of an organization is operated. Transparency has to do with the ability to respond to demands for information. It also deals with the provision of information needed to engage a people in the decision that concerns and affects them. It is an ongoing dialogue that exists between the members of the public and those entrusted with certain responsibilities.

Integrity is about exercising power in such a way that true values, purposes and duties for which a particular responsibility is entrusted to an individual is maintained.

Fairness on the other hand as a concept has to do with “dealing with a matter in an equitable and unbiased manner. In practice, it means that inquiry agencies act independently and with an open mind, and that they consider all relevant information carefully and without undue delay”

Trust is built when there is a consistency between what is said and what is done. When in relation with the dealings parties have with each other, they act consistently with fairness, integrity and transparency then, trust is built.

1.2 HISTORICAL OVERVIEW

Public sector finance when traced in history has a link with communal economy during the medieval era, “when the state focused more on the maintenance of law and order and the defence of the territorial integrity”. Njoku, (2008).

Then, state power or communal power was concentrated on the monarch or king who represented the community in both internal and external affairs. Then contributions were made to the community funds for administration of justice and the maintenance of law and order. This contribution came in the form of tributes and allegiance fees, or dues which were handed over to the monarch or king.

Levies were also imposed by the king in cases of grave emergency. However, this came after some due consultation have been made, with the community leaders. At some other times community services or resources that would facilitate the attainment of state interest or community interest were also imposed.

During that era of communal interest, the community through her leader or king mobilized, generates and managed the community’s resources to actualize programmes of general interest. At this era, though accountability was difficult because of lack of proper documentation of income and expenditure, the management of the community funds or service rendered depended largely on morality, the culture of the people as well as the customs of the people. Hence the collection custody disbursement and responsibility for judicious use of public funds were ensured. Ozioma (2002:26) points out that the king ensured proper collection, safe-keeping and economic use of public funds. He adds that the inherent problem in that era were the absence of an accounting system.

Ozioma (2002) further points out that the management of community’s funds in the traditional societies extended to the financial decisions, financial planning, financial institutions and use of public funds.

It is obvious that traditional governments collected and made use of community money for the good of the community. However, there were some problems that were associated with the medieval era which includes among others, standard medium of

exchange, standard unit of accounting and measurement and the problem of the instrument of deferred payment.

Nevertheless, the management of public resources and wealth under the medieval period improved and metamorphosed into mercantilism, democratic government and what is now called monetary economy, commercialism and mercantile pursuit.

This issue continued such that there was an increase in the power of monetary wealth of a nation, through strict government regulation of the entire national economy. Policies were established and such policies were aimed at improving the revenue generation of the government and also the expenditure of government funds which were done in such a way as to curb what is reserve to as the deficit balance of payment.

The mercantilist were Adams Smith and Alfred Marshal. They wrote on how the wealth of the nation can be improved and managed. They also talked about the incident of taxation and types of rents, profit, and wages. They also talked about economics and the problems of scarcity.

Another major problem was how government can be able to use the available scarce resources to provide for national defence, education, food, shelter and other economic services.

Njoku (2003:23) points out that it is important to note that government was faced with the problem of scarce resources, in terms of national income, to meet the unlimited expectations of the people. The situation encouraged the emergence of public finance or the study of how the government generates and uses scarce resources, to satisfy the numerous needs of the people and government.

Thus, both Adam Smith (1776) and Alfred Marshal (1885) are all concerned with how government money allocated for one purpose cannot be used for another purpose whether the purpose is another government project or not. When such is done, it amounts to misappropriation which is a serious moral lack or moral challenges on the part of government officials.

2.0 FORMS OF ACCOUNTABILITY IN THE PUBLIC SECTOR

Cendon A.B, distinguishes four forms of accountability in the public sector includes political accountability, administrative accountability, professional accountability.

2.1 POLITICAL ACCOUNTABILITY

Political accountability can take place in a dual dimension – which is vertical and horizontal. In its vertical dimension, political accountability is a relationship that links those in the high positions of the administrative structure. That is to say, that those officials who are appointed and removed freely according to only political reasons or who are appointed to positions based on political confidence. This includes the prime minister or president of the government, ministers, commissioners and top positions of the public administration.

As it concerns administrations, the title and the level of the positions concerned depends on the legal and constitutional provisions that is practical in each country.

Thus, in some countries, there is a very clear cut definition and separation between what is the government is and what public and what public administration is. This is found in most Anglo-Saxon countries whereas, in some other countries of the world, there seems to be an intermediate territory that is found between them. However, where the activities

conducted can be termed administrative, the forms of appointments to such forms of appointments to such positions and their accountability turns out to be truly political. In its horizontal dimension, you will find out that political accountability is a relationship that may links or even truly links the government and the parliament sometimes as a college and at some other times it links its members in individual terms.

Nevertheless, it may also include some of the positions at the top of the administrative hierarchical ladder. Again, this depends on the legal and the constitutional provisions that is provided in each country. However, it is more and more frequent to see high level administrative officials reporting and giving accounts directly to the parliament for the individual performance or for that of their respective administrative units.

There is a difference between parliamentary political system and the presidential political system. In presidential political system, the horizontal relationship of accountability does not have a permanent and direct character. The vertical relationship of accountability is among them. Therefore, it is the only permanent and direct relationship of political accountability, and in any event, the most intense one.

Thus, while in parliamentary systems, the parliament participates in the formation of the government and controls its performance in a more permanent and direct manner and through mechanisms such as interpellations, questions, motions of censure, votes of confidence and parliamentary committees; in presidential systems the parliament can only approve or reject certain appointments for high political or administrative positions and only in very exceptional cases, force their resignation through the impeachment procedures.

However, even in the parliamentary system, the parliament does not act in the same manner as any other mechanism of administrative control. It tends to focus only on specific issues rather than continuously monitoring in full areas of government. Thus, its control power serves more as a deterrent to prevent malfunctioning of public administration through accountability mechanisms.

The realization of this form of accountability is based on a very wise set of criteria, including technical and objective considerations but more than in any other criterion and principally in the relationship between government and parliament, the horizontal dimension of political accountability is based on political considerations and on value judgment nature. In the vertical dimension of political accountability interior positions are accountable to superior ones and the latter may supervise and control the performance of the former. In the vertical dimension, though the realization of political accountability is based on considerations of a technical or objective character, although always loaded with a certain political perspective. In both dimensions, be it vertical or horizontal, the consequences of lack of political accountability may end up with the resignation or the dismissal of the official in question.

2.2 ADMINISTRATIVE ACCOUNTABILITY

Just like political accountability, administrative accountability has also a dual dimension, the vertical and horizontal dimensions. In its horizontal dimensions. In its horizontal dimension, administrative accountability links the individual administrator, and the public administration as a whole. It links it with the citizen as a concrete subject and uses of the service. It also links it with the other external organs of supervision and control established to this purpose such as oversight bodies, audits, comptrollers, etc. While in its vertical dimension administrative accountability is a relationship that links interior

administrative positions with the superior ones be it political positions or administrative positions,

The criteria taken into account for the realization of this kind of accountability are in its formulation only juridical, for they are fixed by law in specific terms. The content of this relationship of accountability are much in its vertical dimension as in its horizontal one can then vary depending on the legal and constitutional provisions in force in each country. However, unlike political accountability, administrative accountability presents a great homogeneity among the different national administrative systems as regards the criteria and for its realization. Thus, Cendon B.A (2012) opines that both the vertical dimension of administrative accountability and the horizontal one are based on strict and objective criteria of a legal and functional character, which take the form of obligations of doing or not doing that bond public officials. For instance, the duty of fulfilling all the obligations linked to the positions, the duty of obedience and loyalty towards superiors, the duty of neutrality or impartiality, the duty of integrity, the duty of discretion, the duty of using appropriately public resource, the duty of treating citizens, as much as superiors, colleagues and subordinates with attention and respect, and the duty to abide by the constitution and the rest of the legal order.

Cendon B.A further reinstates that the corresponding duty of abstaining from carrying out any action that infringe the principles must be added. It is important to note that the fulfillment of these duties is assured in vertical dimension of administrative accountability, though a wide set of internal mechanisms of control and supervision which may come in the form of inspectorates, comptrollers, audits, et. These mechanisms are aimed at ensuring the strictest compliance of administrative performance in line with the established rules and procedures and to enhance the correct use of public resources.

In this respect, it is not out of place to notice that the mechanism of financial control may acquire more relevance than some other instruments of control by means of controlling expenditure. The consequences of realizing administrative accountability in its vertical dimension are fixed by legal order and take place through a set of internal procedures. In cases where there are infringements of law, more disciplinary measures might be taken which may culminate in the expulsion of the official involved.

However, the consequences of the realization of this form of administrative accountability might also turn out to be positive, when the mechanisms of control or supervision acknowledges the correct performance or behavior of the individual involved and turn out to offer rewards. In this case, prizes or public recognition might be availed to those who have positively distinguished themselves in their exercise of public administration.

In its horizontal dimension, administrative accountability besides being subjected to the legal principles described above is also based on formal criteria legally established and which frame the terms of the relationship between (i) Public administration with its citizens and (ii) public administration and the external organs of control and supervision. This relationship is here a concrete relationship established on the occasion of a specific administrative act. The citizen therefore is here a concrete and identified individual, the use of the service or, in managerial terms, the client, not the citizenry in global or abstract terms.

In this relationship between the administration and the citizen, the law fixes the rights and possible expectations of the latter and the functions and duties of the former as much as those that correspond to each administrative unit, as those that correspond to each public official. In fact, it can be said that interpreted in such manner, administrative accountability

provides the citizen with the highest guarantee of attention and equal treatment as well as total certainty at least, as regards the forms of his/her relationships with the administration organs, procedures and its possible results.

The main characteristics of the classic conception of the administrative accountability are, thus, the following ones.

1. Full subjection of public officials and administrative units to a wide at of constitutional, legal and administrative rules and procedures that govern tightly their performance.
2. Full subjection of public officials and administrative units to instructions and commands issued by officials and bodies superior in hieratical ladder.
3. Realization of accountability in its vertical dimension through bodies and officials hieratically superior and according to numerous internal mechanisms of supervision or control, among which mechanisms of financial control are specially relevant.
4. Realization of accountability in its horizontal dimension, through external bodies of supervision or control and courts of justice, either at citizens requests or ex-officio.
5. Evaluation based on the fulfillment by public officials and administrative units of the provisions and procedures set by formal rules and regulations and also on the correct use of public resources.
6. Establishment by law of possible consequences of accountability, they being different from country to country. Consequences of administrative accountability may include a revision of the administrative act, compensation and a sanction of a reward for the public official involved.

2.3 PROFESSIONAL ACCOUNTABILITY

Within the general framework of administrative action, and accountability, a special problem is posed by the so-called professional accountability. The concept of accountability was first formulated by Romzek and Pubnik. It refers to a special type of relationship of accountability perfectly identifiable that takes place primarily in the world of professions. However, professional accountability may also take within the general framework of administrative action and accountability

This is due to the enlargement of public administrative and to the increase in the complexity and technical specialization of its tasks which has meant the entrance in the administrative structure of a great number of professional of high qualification and, therefore, to the development of numerous administrative activities of a professional character.

Professional accountability therefore has a difficulty in fitting into the general framework of administrative accountability, since it subjects professional performance not exclusively to the general rules and defining principles of public administration legality, hierarchy, obedience, fairness, etc but mainly to a set of professional rules and principles that are alien as regards the legal system of public administration with which they collide in many aspects. The problem is, therefore, how to match the classic criteria that govern the operation and accountability of the integrated profession.

This problem, however, is not new, since in many countries highly qualified professional sectors, such as, university education, scientific research, medical services, etc but mainly to a set of professional rules and principles that are alien as regards the legal system of public administration, with which they collide in many aspects. The problem is,

therefore, how to match the classic criteria that govern the operation and accountability of the integrated professions.

The main characteristics that govern the professional accountability are found below.

1. Subjection of professional officials to a set of rules and practices of a professional character be it technical or ethical, and which is distinctive of the profession which are established by the profession itself.
2. Autonomy of members of the profession in the exercise of their functions, where they act following their own personal criterion and professional knowledge.
3. Realization of professional accountability, in its technical or professional dimension through organs of technical professional character, formed by members of the same profession.
4. Realization of professional accountability, in its administrative dimension, through the ordinary organs of supervision and control of the public administration.
5. Evaluation based as much on the performances compliance with the technical rules and principles established by the profession, as on the performances technical result.
6. The consequences of this process of accountability are those established by the legal order, they being different from country to country.

2.4 DEMOCRATIC ACCOUNTABILITY

Besides, the forms of public accountability already analyzed in previous sections of this chapter which are basically characterized by the clear definition of the principles of operation and of the mechanisms established for their realization, there is another form of accountability, which is less defined and which can be called democratic, since it is expressed directly as regards citizens or the society as a whole. Democratic accountability, thus, entails the existence of a direct relationship between public administration and the society. It is a relationship in which the society is not only a passive object, of the administrative action, but rather it adopts an active role, as much in relation to the adoption of administrative acts, as in relation to the request of accountability by the public administration. Citizens want today to have a direct control over all those matters that affect directly their existence, such as security, education, health, urban planning and housing, environment etc.

Citizens participation and control remains a fundamental element for the democratic legitimization of administrative action. Unlike other forms of accountability analyzed here, democratic accountability is not established in a systematized and formalized way. Its process, criteria and control instruments are not always defined, or formalized in the legal order and they vary on the methods of administrative action and from country to country.

The main characteristics of democratic accountability includes:-

1. Officials and administrative units subjection to the needs and interests of social groups or society at large.
2. Relative autonomy of public administration since, although it is not formally or legally bound by the opinion expressed by social groups or society at large, the effectiveness of its performance depends on their supports and cooperation.
3. Realization of the accountability through mechanisms of popular participation in the decision-making process and in the implementation of administrative acts and norms, and through the media and other instrument of expression of public opinion (information technology).

4. Evaluation of administrative performance based on its outcomes that is, on the satisfaction of the needs and interest of social groups or society at large.
5. Consequences of the realization of democratic accountability are mainly the adoption, or not, of administrative acts, their revision (modification, annulment), the adoption of disciplinary acts, and the democratic legitimization of public administration's performance.

Having established this, it is pertinent to point out that in order to talk about public sector accounting and how accountability can be enhanced in the public sector, certain principles have to be ensured.

1. There should be adequate availability of full information on government activities in order to enable the citizenry to exercise effective oversight over public officials and government employees.
2. There should be the regulation of behavior of public officials and governmental employees.

The former, requires the establishment of such procedural arrangements as the implementation of open records laws, the holding of public hearings generally (and especially on governmental budgets) and the provision of the activities of government and those who represent them there.

The later requires the making readily available to all the citizenry documents that will enhance the accurate assessment of public officials and government employees.

3.0 ON CONSCIENCE AND HUMAN ACTS

All these four forms of accountability has their basic operational principles as acting or actions. This boils down to the fact that ethics has to do with human actions and acts. There are what is referred to as human acts and acts of man.

Human acts are those acts which man has control of them. The acts of man are those actions which man has no control over them. Examples of human acts include eating, drinking, writing, accounting and so on and so forth. Examples of acts of man include growth, hunger, sneezing and so on and so forth.

In discussing the role of conscience in the enhancement of accountability in the public sector, we are going to view conscience as a moral faculty and informed judgment about accountability which as we have seen falls under human acts.

However, we are going to look at conscience as a moral faculty which manifests to men their moral obligations and impels them to fulfill them. In the same vein, we are also going to distinguish conscience as a practical moral judgment, which tells men in concrete situation what their moral obligations are.

There is an experience and knowledge of Holy Scripture that there is a voice in man which demands of him to do the known good and which accuses him if he refuses to obey this call. This knowledge and experience is actually a universal phenomenon. Every culture of the world recognizes conscience as a fact and every field of endeavour including the public service directly or indirectly recognizes conscience as a fact as well.

Seneca speaks of a Holy Spirit dwelling in man, "an observer and watcher of good and evil in us"

Although, the process of secularization in modern times diminished the religions aspect of conscience and that was given up. Nevertheless, Kant still thought of conscience as the "consciousness of an interior court of justice in man".

However, empiricism challenged and rejected consciences authority as a competent judge of good and evil thus giving it a psychological interpretation derived from sociological conditions and needs.

Sigmund Freud saw conscience as a “super ego” which is a set of habits learned from parents and society. Jaspers understands conscience to mean that voice speaking to man which is man himself.

At this juncture, it is important to point out that man in acting has to follow the dictate of conscience that is, when such conscience has sufficiently been trained. Difference must also be made between the authoritarian conscience of the child and *the ought* conscience of the adult.

The ought conscience is not primarily sustained by fear of punishment and external imitation. Rather, it originates from a deeper conviction of an inner value of the moral obligation.

3.1 THE PLACE OF CONSCIENCE IN MORAL EVALUATION

Kant saw conscience as an inner forum or court. He defines conscience as “a state of consciousness which in itself is duty”. This for him is supposed to mean “the moral faculty of judgment passing judgment on itself”. Our conscience often punishes more than it rewards hence it often acquits or declares us guilty. It also demands of punishment, and acts as reason judging itself. Kant considers conscience to be:

**The representative within us of the divine judgment seat:
it weighs our disposition and actions in the scales of a law
which is holy and pure, we cannot deceive it, and lastly,
we cannot escape it because, like the divine omnipresence,
it is always with us.**

When a person reaches a reasoned conclusion about his own duty the conclusion is a practical judgment. This judgment is called conscience. Aquinas believes that:

**Reason – the thinking mind – is man’s only natural guide in
moral matters. The judgment of reason on the morality of
a proposed act is conscience. When the will acts in conformity
with this conscience judgment the act is morally good; when
the will acts in contradiction to conscience the act is morally evil**

Conscience (in a way) is seen as the community’s voice in us. When an act is approved within a community, it is executed by an individual as a *bona fide* member of such community. Having done this, the conscience of the person judges it as the right thing and this helps in maintaining the moral standard that exists in such a community. Conscience is thus seen as the “inward development in the individual’s consciousness of some group which he is a part”. However, following the dictates of one’s conscience does not imply acting morally since one’s conscience can be erroneous. To solve this problem Fagothey prescribed that the conscience of which we are obliged to follow is a correct and certain conscience. This type of conscience is certain about the morality of its acts and judges of good action as good and a bad action as bad. This has the advantage of pulling us off from dogmatic fanaticism where the danger of our acting as it pleases us from our relativist point of view is high.

Conclusively, we can say that conscience is an inbuilt function of the whole personality of an individual. This implies that it developed over time and as such is not universal and has its limitations both in quality and quantity. Hence, it does not have the advantage of running over every area of moral discourse. Thus, conscience is the subjective standard of morality. Man follows his own conscience as his moral obligation.

This however, does not mean that on handling accountability in the public sector, we should fall to the danger of relativism.

It is important that in following the dictates of one's conscience in handling accountability in the public sector, one should ensure ones resolutions or decisions though subjective should be accepted by all hence the necessity to the call of objectivity. To achieve this, it is imperative we recourse to the golden rule which states that we should treat others as we would wish they treat us. This moral axiom is accepted by all in every society, and at all times.

3.2 ETHICS AND ACCOUNTABILITY IN PUBLIC SECTOR

Chapman (2003) opined that ethics in public service is about the application of moral standards by representatives of the people and by officials in government. He further states that it is the manifestation of what individuals in these positions feel they ought to do in contexts where their own judgment has to be applied. The modern man rationalizes a lot and tends to reduce the moral principles to subjectivist ethics. Subjectivist ethics or subject vision is a moral situation whereby an individual judges what he feels to be right based on personal ideological rations. The danger is that sometimes, this may eschew objectivity and the individual bulled this conscience (which is the moral judge) in such a way that whatever he feels is correct becomes correct for him and what he feels is wrong becomes wrong for him. This when not viewed with the objectivist lens stand the danger of man returning to the Hobesian State of nature where might be right.

Nevertheless, the scope for discretion is conditioned by increased demands for accountability, and is limited by constitutional structures, the development of sophisticated bureaucratic system of organization, and by rules that can be applied to cases. Sometimes, these are supplemented by codes of conduct to guide the behavior of representatives and officials not only in their daily routine work but also in the way they account for certain assignments given to them in the course of their daily routine work.

Furthermore, it is also of paramount importance that those in public service should exhibit some level of professionalism Swenko D.K (2010) defines public service professionalism as the overall value that encompasses all other values that guide the public service. They include loyalty, neutrality, transparency, diligence, punctuality, effectiveness, impartiality and other values that may be specific to the public service of individual countries (UNDESA 2000). Public service professionalism suggests that people who join the public service needs to be trained in order to inculcate the values that can be predominant amongst all public servants and with such a professional skill akin to all public servants also. This too is made explicit in their ethical conducts as it reflects the behaviours that ought to be common among such public servants. Thus, it is expected that the rationate behind public service professionalism is that public servants should be neutral, fair, impartial, competent and serve the public interest in carrying out their duties.

It also suggest an excellent work culture and can be coined to reflex to as a work or performance ethics of an administrator or a bureaucrat in the public sector. Thus, in this regard, certain qualities are demanded for enhanced accountability of the public servant and

most of which are already mentioned above to include, transparency, fairness, integrity, trust, truthfulness, professionalism and so on and so forth. However, certain vices ought to be eschewed some of which are corruption, conflict of interest and human resources management malpractice.

4.0 RECOMMENDATIONS

Accountability remains a concept that should distinguished a public firm or organization from any other. It ought to be done with utmost diligence to build or allow some level of confidence on the part of public administration and the citizens.

Accountability in the public sector ought to be the distinguishing characteristic that ought to distinguish a public sector from a private sector. A private sector may not render account of the operations of business because he/she may not be accountable to anybody but it is not so far a public sector. In a public sector, accountability must be demanded and often times, it is regarded as a criteria or a routine of operation.

In rendering accountability, ethics remains indispensable. When ethics is talked about, it refers to the *oughtness* of an action. By *oughtness*, we mean what an individual is expected to do or the pattern of behavior that is expected of an individual. Here moral virtues are indispensable. Such moral virtues includes, truthfulness, honesty, justice and fairness, exhibition and respect for competency and so on and so forth.

Again, it is equally important to note that in talking about accountability, emphasis should not only be placed on financial or economic disclosure of information. It ought also to extend to the behavioural comportment of an individual that is employed in a public sector and how his actions or behaviour corresponds to the organizational objective of such an organization. To the extent that is actions is in agreement to the organizational objective is to the extent that such an individual may be termed as accountable.

Furthermore, it is equally importance to note that while talking of accountability in the public sector, openness and fairness is of utmost importance and unnecessary gaps in information should be sought to be closed up in the public sector. This too, will ensure cordial relationship between workers in the public sector.

4.1 CONCLUSION

Having established these facts, it is important to note that ethics has a serious role to play in the enhancement of accountability in the public sector. When ethics which deals with human behaviour or what man ought to do, or even the human acts are no longer taken to be the moral judge of an individual in his show of accountability, then, man who is a moral being may have the likelihood not to act according to the dictates of his conscience in the enhancement of accountability in the public sector.

Again, in ensuring that proper accountability is maintained in the public sector, it is pertinent that transparency is promoted and the culture of secrecy is abhorred.

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