# ADMINISTRATIVE ETHICS AND ACCOUNTABILITY IN THE PUBLIC SERVICE: A CASE STUDY OF ETHICAL AND ATTITUDINAL RE-ORIENTATION COMMISSION (EARCOM) AKWA IBOM STATE

# Ekan David Akpan

#### Abstract

It is generally accepted that a state has particular responsibilities concerning the wellbeing of its citizens. The questions therefore, is to what extent is the diversity of the services to be provided to satisfy the needs of society expected. In administering these services, it involves the use of civil/public servants to accentuate the expected result. This study explore the need for good administrative ethics and accountability in the public service delivery, a case of Ethical and Attitudinal Re-Orientation Commission (EARCOM) of Akwa Ibom State was viewed. This commission was established to propagate the need for ethical and attitudinal change in the public sector administration. In line with the objective of study, two research questions and one hypothesis guided the study. The administrative theory:-principle of Authority and Responsibility was used. Survey design was adopted and questionnaire served as our instrument of data collection. Two hundred questionnaires were distributed to staff of EARCOM and simple percentage and spearman's ranking to test the hypothesis. The result revealed that there is a significant relationship between a good. Administrative Ethics and Accountability in public service delivery.

#### **Introduction:**

If we sincerely as a nation want to progress and develop, we must begin to acknowledge the importance of ethical practices which is the bedrock on which a wholesome, efficient, just, egalitarian, prosperous entity can be built.

Ethics are the broad norms that stipulate how people should behave and exercise judgment and discretion in carrying out their official duties. This demands that adequate control measures and efficient structures must be specifically designed to guard against abuse and misuse of bureaucratic power.

We observe in Nigeria with dismay that most of the measures put in place to checkmate unethical behavior and lack of accountability, to a large extent have failed due to mirage of problems besetting the polity in the public service delivery.

According to Adamolekun, a country's public administration system comprises the civil service, special purpose bodies, and local authorities. The primary responsibility is to deliver services that the private sector may not delivery at all or to deliver service to those who cannot afford the market price of the product (Adamolekun, 2002:123).

Fundamentally, the ability of a government to legitimately tax and govern people is premised on its capacity to deliver a range of services required by its population which no other player will provide. In other words, governments owe their existence and their legitimacy to the fact that there are services in which the possibility of market failure is great.

Ogbuagu, in his observation asserts that, "cognizant of the fact that we are at the dawn of a new age, a time when the citizenry, as a result of waiting for two long without much change in their quality of life, are impatient for economic growth, development and progress. This is a time when the civil and public services, as a whole, are expected to offer sound leadership, meaningfully initiate, translate and actualized policies into action and change behavior (Ogbuagu, 1987:31).

# **Statement of the Problem**

In the Public Service today, the issue of indiscipline, going to work late, closing early before official closing hour, low commitment to duties and low productivity, embezzlement of public funds and lack of accountability and unpatriotic behavior etc. are the order of the day. Factors contributing to

the above situation in the public service among others, could be traced to unethical and lack of accountability on the behavior of the public servants.

Here, some public organizational leaders adopt scientific management approach in performing their functions without considering the need, interest and aspiration of the public organization in knowing what is done, how and where the organization is going/working to alleviate the people from socioeconomic suffering.

The expectation of the people hinges on the effective and efficient service delivery of public goods and services. To be successful in this direction is to exhibit a sound administrative ethics and accountability in the public service delivery.

# **Objective of the Study**

The general objective of this study is to examine ways in which administrative ethics and accountability could enhance the effective/efficient public service delivery. Specifically, the study is therefore designed:

- 1. To find out the relationship between administrative ethics and accountability, with public service delivery.
- 2. To determine the best administrative tools/behavior that will enhance effective and efficient public service delivery in Ethical and Attitudinal Re-orientation Commission (EARCOM) Akwa Ibom State.

### **Research Questions**

In line with our objectives, the following questions guided the study:

- 1. Is there any significant relationship between administrative ethics and accountability with Public Service delivery in Ethical and Attitudinal Re-orientation Commission (EARCOM)?
- 2. What is the best tool! behaviour that will enhance effective and efficient public service delivery in Ethical and Attitudinal Reorientation Commission (EARCOM) of Akwa Ibom State?

# Research Hypothesis

1. There is significant relationship between administrative ethics and Accountability with the Public Service delivery in Ethical and Attitudinal Re-orientation Committee (EARCOM) of Akwa Ibom State.

#### Literature Review

### **CONCEPTUAL CLARIFICATION**

#### Administration

Augustus Adebayo in principles and practice of Public Administration in Nigeria defines "administration" as the organization and direction of persons in order to accomplish a specific end". He clarifies that administration exists in any organization set-up for a defined objective:

whether you think of the church, the army, a university, an industrial or business concern or a purely social organization, there has to be an administration because each one consists of human beings brought together in a hierarchical set-up making use of tools, equipment, human and material resources, all n the quest to attain the objective for which the organization is established. The process requires planning, organization, command, co-ordination and control. All these constitute administration (Adebayo 1997-1).

There are several other definitions from which we can provide a working definition that takes account of the crucial elements of governance, implementation of policies and efficient allocation of resources. To this end, we shall regard as "administrative" any action that is directed to policy analysis, the identification of options, and to a substantial degree, the implementation of programmes as well as a constant search for the efficient allocation of resources. It is the process of organization and management, which constitute administration.

#### **Ethics**

According to Oxford Advanced Learners' Dictionary, International Student's Edition, Ethics means moral principles that control or influence a person's behavior. It is a system of moral principles or rules of behavior. It is also considered to be the branch of philosophy that deals with moral principles. While ethical behavior is connected with beliefs and principles about what is right and wrong, something that is morally correct or acceptable.

Ethics and morality are therefore the norms of every decent society. Ethics deals with the character and conduct, and morals of human beings. It deals with good or bad, right or wrong behavior. It evaluates conduct against some absolute criteria and puts negative or positive values on it, Amuno (2014).

Guy (1990) agrees with Amuno because he views ethics as the study of moral judgments and right and wrong conducts. Furthermore, he views ethics as different from law because it involves no formal sanctions. It is different from etiquette because it goes beyond mere social convention. It is different from religion because it makes no theological assumptions.

Furthermore, he says that it is different from aesthetics because it is aimed at conduct and character rather than objects. It is different from prudence because it goes beyond self-interests of others.

Ethics is both a process of inquiring and code of conduct. As a code of conduct, it is like an inner eye that enables people to see the rightness or wrongness of their actions.

According to Denhartt (1988) in Amuno (2014), Ethics are not a set of rules or values waiting to be discovered, that provides all the answers. In the complex world of public administration, norms and values rarely provide clear-cut and answers to difficult problems.

Ethics, should be thought of as helping to frame relevant questions about what government ought to be doing and how public administration ought to go about achieving those purposes. Amuno (2014: pp 4-5). Ethics may also be defined as the actions an individual takes on himself to ensure his continued survival across the dynamics. It is a personal thing. "When one is ethical, it is something he does himself by his own choice" Uduak Akpan (2009). It involves systematizing defending, and recommending concepts of right and wrong behavior. Normative ethics takes on a more practical task, which is to arrive at moral standards that regulate right and wrong conduct. This may involve articulating the good habits that we should acquire, the duties that we should follow, or the consequences of our behavior on others.

Ethical standards therefore are principles, which when followed, promote values such as trust, good behavior, fairness, and/or kindness and the rule of law in relation to other persons and in relation to oneself. Good ethical character thus consists of knowing the good, desiring the good, and doing the good, which is habits of the mind, habits of the heart, and habits of action. Some other attributes of a good character include respect for the right of others, regards for the law of the land, voluntary' participation in public life, and concern for the common good. These virtues are necessary for leading a moral life of the individuals and that of the nation (Ibom Today-EARCOM Journal p.9).

However, Walter Nicgorski (1987) notes that "strong personal character should manifest itself in service to organizations and communities and in courage in Public life". He lamented that the "moral crisis of our time means more and more people lack the liberating self mastery that allows them to commit and serve with an independence and integrity befitting a free people". Giving the moral problems facing Nigeria today, many would agree with him.

# **Accountability**

According to Akpan, accountability is described as "a process whereby one renders an account of his activities to someone who has the power to ask it and also evaluate and reward one's performance". The requirement which subjects every public servant and private worker to a detailed scrutiny in the use of resources and manner of performance, and finally the requirement that government explains and justifies its actions at all levels, report to the ruled". (Akpan 2010:5)

From this definition, we can summarize that accountability means, responsibility and answerability. One of the most critical forms of accountability relates to being answerable to a wider public of your action and in-actions.

Accountability is also related to financial concept which has received wide attention and advocacy in the mainstream accounting and public finance literature in the modern time, because its absence in organizations would open the floodgate to massive corruption, fraudulent practices and mismanagement of communal resources.

The issues of accountability is so sacrosanct that even political scientists concurred that State must be self-accountable on the basis of the constitution and the laws of the country, while individuals, who occupy positions of authorities and exercise powers on behalf of the nation, state, local government or other group, must unconditionally be accountable in all actions taken on behalf of the state during the period of stewardship (Adamolekun, 2002, Apara and Olarinmoye, 2009).

Accountability permeates all aspect of life, be it religion, education, economics, politics, society, culture etcetera.

Etymologically, the term "accountability" stems from Latin — "accomptare", meaning "to account" for something. It found application in English in the 13th Century Norman, England (Seidman, 2005). Operationally, accountability has been defined variously. At one spectrum, it can be noted as having responsibility for making formal reporting to others on something; usually fund, material or personnel resources utilized in an organization (Goetz, 1998). The implication of this clarification is that any official, be it in public or private sector organization should be responsible, committed and ready to give comprehensive periodic account on the period of stewardship.

According to Golembiewski, "The New Public Administration considers mankind as having the potentiality of becoming perfect. This is in control to the view which regards human as more or less static "factor of production".

The above view of human nature (emphasis on "becoming" or growing) brings into fore the issue of relevance of institutions. Willbern says that "the new public administration is essentially characterized by a more forth night and honest consideration of the relationship between the structures and processes of administrative efforts and their ends and goals, and a more conscious and deliberate selection of these goals on moral grounds. This stresses the central role of personal and organizational values or ethics, Sharma & Sadana (1989; 14-16).

The public officials should drop the façade of neutrality. They should use their discretion in administering social and other programmes to protect and advance the interests of the less privileged groups in the society.

Golembiewski further says that the new Public Administration was determinedly rational. It urges a client-centered approach with an emphasis not only on meeting client needs through goods or services, but also on providing them a major voice in how and when and what is to be provided. In the word of Nigro and Nigro, "client-focused administration is recommended along with debureaucratization, democratic decision-making and decentralization of administrative process in the interest of more effective and human delivery of public services (Nwizu, 2002).

The rational thrust of the new Public Administration implies major reorientation of administrative study and practice. It urges attention to the "consequences of administrative action" in terms of impact on the characters and attitude of citizens.

Public servants are therefore required to exhibit exemplary behaviour in the execution of their routine jobs. Good ethics demands that they come to work on time, in decent attire and conduct government business in the demands of accountability and good governance.

#### Some Reported Cases of Poor Ethics and Accountability in Public Service

Poor performances of Public utilities are attributable to exhibition of poor ethics and accountability by those whose responsibilities are to ensure their efficient operations. Some of the ways these poor attitudes are exhibited are listed below:

- a) Contract costs are known to be inflated constantly.
- b) Gratifications are paid to obtain favours and jobs.

- c) Unqualified contractors are known to be favoured in the award of contracts.
- d) Routine jobs are left undone and some are done too late to be relevant.
- e) Poorly prepared building plans are regularly approved leading to the collapse of such structures.
- f) Public servants are always late to work and leave earlier than the official closing time.
- g) Some, regularly absent themselves from work without cogent reasons.
- h) Civil servants are in the habit of preparing unrealistic budgets.
- i) Laxity is popular in inspection of public works.
- j) Tribalism and favouritism are reported regularly in civil service.
- k) Some promotions in the civil service are delayed for no justifiable reason.

# Impact of Poor Ethics and Accountability of Civil/Public Servants in the Performance of Public Utilities

Nigeria Public Service, like others the world over perform various services. In recent times however, there have been criticisms of their performances which have led to under-listed situations:

- a. Electricity/water supply are not reliable in this country.
- b. Roads are not regularly maintained and have pot-holes. This result in difficulties in the movement of goods and services within the country.
- c. Health sector is not performing in line with expectations resulting in people travelling overseas for treatment of minor ailments.
- d. Security situation deteriorates regularly with authorities in a dilemma as to how to tackle it.
- e. Education sector is constantly criticized because of frequent strikes by lecturers and sundry staff. This results in low quality graduates being turned out by them.
- f. Various commercial ventures run by public servants like Nitel, National Shipping Line, Nigeria Airways, Peacock Paints Ltd, Quality Ceramics Industries, etc, turned out to be waste pipes that drained large sums of Government funds.
- g. Poor attitudes of some Public Servants have created very poor image for the country. Internationally, leading to considerable loss of respect for the country and its citizens.
- h. Nigerian external debt keeps rising while huge sums are spent in its servicing.
- i. Foreign reserves are constantly drawn from to finance recurrent expenditure.
- j. Over 70% of National resources are spent on recurrent accounts leaving only 30% for capital items. This is a sure sign of an economy that is not developing in line with the needs of the people.
- k. More often than not, higher percentage of National currency is held outside Nigeria and the banking system resulting in shortage of development funds.
- 1. Development grants are hardly utilized for their required needs.
- m. Huge sums of foreign exchange are spent on importing staple food like Rice, which the country could equally export to earn revenue.
- n. Public Housing Projects are ignored resulting in people spending over 50% of their earned income on house rentage while Nigerians build estates overseas.
- o. People engage in dangerous crimes as means of raising money for their basic needs.
- p. Nigerians at best use fairly used items from all parts of the world like shoes, ties, plates, spoons, towels, undies etc. These items would have been easily produced here if good ethics and accountability had taken root in our public service.
- q. Nigeria loses substantial foreign investments that would have greatly impacted on its economy. Gratification constantly demanded by civil servants both at the ports and other places put off some of these investors. Most of them tolerate with difficulties such corporate governance codes and ethics breaches.

- r. Substantial outflows are experienced in the banking system to other countries as a result of the collapse of National shipping lines and Nigeria Airways, 90% of these vessels and Aircrafts conveying goods and travelers from other countries to Nigeria are owned by foreigners.
- s. Management of Local Government funds by State Governors is another source of worry, when considering issues of ethics and accountability in Nigeria. The situations are well known to all of us and endless.

# Government Intervention to Restore Ethics and Accountability in the Nigerian Public Service

The Nigerian Government together with some states like Akwa Ibom State, over the decades has tried to stem this very ugly trend of corruption and unethical behavior and lack of accountability with the establishment of various agencies and bodies. For example, as far back as 1966, the Public Account Committee was set up to assist the legislature in overseeing the expenditure of public funds. In 1975, the Public Complaints Commission was set up largely because of the failure of the Public Accounts Committee and the fall of the first Republic.

Under Muritala/Obasanjo Junta, there was a massive sacking of Public Servants who were found to have enriched themselves and abused their offices. Today, we have agencies like Civil Service Commission, Independent Corrupt Practice Commission (ICPC), SERVICOM, and the Economic and Financial Crimes Commission (EFCC), Code of Conduct Bureau at the National level; Ethical and Attitudinal Reorientation Commission (EARCOM) of Akwa Ibom State and many other committees/bodies at both the National and State Houses of Assemblies.

# Brief Background of Area of Study-Ethical and Attitudinal Reorientation Commission (EARCOM) Akwa Ibom State

It was in recognition of the collapse of these vital props of the society and danger it poses to its corporate existence that the government of Akwa Ibom State through Legislative Act (No. 3) of 2000 of the State House of Assembly and signed into Law on April 11, 2000 by His Excellency, the Governor, Arc. (Obong) Victor B. Attah, set up the Ethical and Attitudinal Reorientation Commission (EARCOM). The commission was inaugurated on January 2, 2001.

The initial Board of the Commission consisted of a Chairman and Board members who as at that time, functioned on part-time capacity with an Executive Secretary as Chief Executive/Accounting Officer of the Commission and Secretary of the Board. But in view of the importance attached to the Commission by the Government, a bill was initiated and signed into law in 2004 to give the Commission a Statutory uplift with an Executive Chairman and three full-time Commissioners and amended in 2013.

The present Board was sworn into office on 3rd January 2013 by the Executive Governor of Akwa Ibom State, His Excellency, Chief (Dr.) Godswill Obot Akpabio, CON. It was full complement of the Board as restructured in the new law. Hon. Deaconess Christy Obot is the Executive Chairman currently.

#### Missionnision of EARCOM

The Ethical and Attitudinal Re-orientation Commission (EARCOM) has as some of its broad objectives the following:

- i. Restoration of the ethical and moral values for which the people of Akwa Ibom State have been known and cited as models nationwide.
- ii. Eradicate or reduce to the barest minimum, corruption and abuse of privilege in the conduct of Public and private affairs.
- iii. Educate and impart to the people the right principles, practices and attributes of good leadership and followership in all spheres of human organization.
- iv. Propagate the virtues and ideals of patriotism, honesty, integrity, hard-work, mutual and peaceful co-existence in a multi-ethnic and multi-religious society.

- v. Re-engineer the psyche of the citizenry towards uplifting self esteem, courage, initiative and positive competition in a Nation where the principle of equality and social justice is at a negligible pedestal.
- vi. Encourage and extol the spirit of enterprise, creativity and excellence in various endeavour of life.
- vii. To chart a new frame of mind for the people towards organized leadership as against the present trait of biased and unprogressive attitude that perpetually subjects leadership to ridicule and unjustifiable criticisms etc.

#### **Theoretical Framework**

In this paper, the researcher used the Administrative theory's principles - "Authority and Responsibility". According to Fayol, authority means giving orders as well as getting them obeyed. Authority is a legitimized power. A person in authority must have responsibility equal to the authority. He classified authority into two types (a) official authority-which is by virtue of one's position in the organization hierarchy, (b) personal authority-which a person acquires through his knowledge, ability and experience. Any person, to whom authority is being given, must be made responsible for the achievement of the objective. So, the need to specify responsibility makes accountability possible. It arises in all organizations because of the desire to remove confusion and jurisdictional conflict in the hierarchical arrangement in the exercise of power. (Nwizu (2010)

This theory was adopted because of its uniqueness in explaining Administrative principles which are expected of workers to be observed in the discharge of his/her organizational responsibility.

One of such principles is the subordination of individual interest to general interest. Fayol was in favour that the workers should sacrifice their personal goals and objectives for the achievement of organizational objectives. Management should also ensure that the objective of the organization dominates the individual interest. Nwizu (2010:80). There is division of work: Dividing the work into smaller units so as to introduce specialization for increase efficiency. Another principle is the scalar chain (hierarchy). There is clear-cut level of administration or clear-cut chain of command in EARCOM. This refers to lines of authority from superior to subordinate.

# Methodology

Survey research design was adopted in this research. The population of the study is made up of 300 staff comprising of senior 100, junior 120 and technical 80, respectively.

Two hundred (200) questionnaires were equally distributed to these three categories of staff in the Commission. The researcher also use stratified sampling techniques on the three categories of staff in the Commission.

The questionnaire were framed in five point Likert format of Strongly Agreed (SA), Agreed (A), Undecided (UD), Disagreed (DA), Strongly Disagreed (SDA). The data collected were analyzed using simple percentage and spearman's ranking to test the hypothesis.

The Commission is well arranged in a hierarchical manner as follows:

- The Executive Chairman as the Administrative Head as well as the accounting officer of the Commission, six Board or Commissioners, Head of Departments/Units, senior, Junior as well as technical staff.

**TABLE 1:** Do you agree that the need for good Administrative Ethics and Accountability propagated by EARCOM will lead to efficient and effective public service delivery in Akwa Ibom State?

Options	No. of Respondents	Percentage (%)	
Strongly Agreed	100	50	
Agreed	40	20	
Disagreed	20	10	
Strongly disagreed	15	7.5	
Total	200	100	

Source: Filed survey, 2016

From the above Table, we can see that 50% respondent strongly agreed, 20% agreed, 10% were undecided, 12.5 disagreed while 7.5 strongly disagreed. This shows that the number that responded positively is 70% while those that responded negatively is 20%.

**TABLE 2:** Do you agree that effective and efficient public service delivery depends on the exhibition

of a good administrative ethics and accountability by Public Servant?

Options	No. of Respondents	Percentage (%)	
Strongly Agreed	110	55	
Agreed	60	30	
Undecided	12	6	
Disagreed	13	6.5	
Strongly disagreed	5	2.5	
Total	200	100	

Source: Field survey, 2016

It can be seen that 55% of the respondents strongly agreed, 30% agreed, 6% were undecided, 6.5% disagreed and 2.5% were strongly disagreed.

**TABLE 3:** Which of these methods of approach would you prefer. The Ethical and Attitudinal Reorientation Commission (EARCOM), Akwa Ibom State should adopt most in ensuring a good Administrative ethics and accountability for effective and efficient Public service delivery?

Options	No. of Respondents	Percentage
		(%)
Workshops and seminars for public/civil	120	60
servant/students		
Advocacy programmes through contact with	30	15
organized groups of village Heads, unions,		
public and private sector, etc.		
The use of mass media, TV, Radio, print media	50	25
and Bill boards etc.		
Total	200	100

Source: Field Survey, 2016

From the above table, the use of workshop/seminars for Public/Civil Servants and students indicated 60%; Advocacy programmes through contact with organized groups of conference village Heads, transport unions, public and private sector organizations-15%, and the use of mass media-TV, Radio, Print media and Bill boards etc 25%. The Data in the above table is further presented and analyzed using spearman ranking to test the hypothesis.

# **Test of Hypothesis**

The above hypothesis was tested using Table 1 and 2. Hence question 1 and 2 is in line with the hypothesis.

It could be seen here that the five points Likert scale was reduced to two, one being positive/agree. While the other is negative disagree. That is to say that strongly agrees and agrees becomes positive, while strongly disagree and disagree becomes negative.

**Table 4: Computing Data for the Hypothesis** 

Agree/Positive	Disagree/Negative
$100^{2}$	$25^{1}$
$40^{4}$	$15^{3}$
$110^{1}$	13 <sup>2</sup>
$60^{3}$	5 <sup>4</sup>

Source: Based on Data 1 & 2

X Agree	Y Disagree	X	Y	d	D	
100	25	2	1	1	1	
40	15	4	3	1	1	
110	13	1	2	-1	1	
60	5	3	4	-1	1	
				0	4	

$$r = \frac{\sum d^{2}}{N(n^{2}-1)}$$

$$r = 1 - \frac{6(4)}{4(4^{2}-1)}$$

$$r = 1 - \frac{24}{4(16-1)}$$

$$r = 1 - \frac{24}{60}$$

$$r = 1 - \frac{24}{60}$$

$$r = 1 - \frac{24}{60}$$

Since 0.6 is more than 1/2 = 0.6 is more than 1/2 = 0.6, the relationship is strong which means there is a significant relationship between a good administrative ethics and accountability in Public Service delivery in Ethical and Attitudinal Reorientation Commission of Akwa Ibom State.

#### Conclusion

This paper justifies the prevalence of poor accountability and ethics in the administration of public and private sector organizations in Nigeria. It is clearly shown that poor compliance with the principles of accountability and ethics have continued to degenerate in Nigeria as a result of flagrant abuse by those concerned and their refusal to adhere to the civil service rules and the constitutional provision in the discharge of their duties.

A great deal of our management effort should be directed towards changing this terrible attitude for the better. Those who lead in management of both government and private organizations have a duty to lead in this question of attitude to work through good examples. It was the work ethics that built up the United States of America. The pioneers of the country were puritanical in their beliefs and hardworking.

It s also the love to work and the nation that built up Japan and Germany from the ashes of the Second World War. Same applies to Malaysia, Dubai and Singapore to mention but a few (lbom Today, 2014, Amuno, 2014).

No group of people who shun work can ever register impressive development. Work dies, not kill! Indonesia does! Get rich quick attitude leads to the dungeon. Public servants should be aware of this. There should be a cut down on lateness, absenteeism, malingering arid better time management should be ensured. The "Nigerian Time" syndrome should be totally exorcised.

#### Recommendation

One of the reasons for poor accountability and administrative ethics is inadequate training on policy implementations. There is need therefore, to close the knowledge gap of organization's workforce through regular training, seminars and workshops on Principles of accountability and ethics. This is highly recommendable.

It is also recommended that making our public service a better place for effective and efficient service delivery is the acquisition of professionals' to specific/specialized areas of work. This is the way we can guarantee the efficient running of Public utilities for better life of all of us.

The numerous constitutional provisions should be published to enable people be aware of the need to exhibit ethical and accountable behavior in the discharge of official responsibilities. Fifth schedule Part 1 Code of Conduct of Public Officers should be printed and circulated in all public institutions/offices to guide public servants i1 the discharge of their duties.

#### References

- Adebayo, Augustus (2000). "Principles and Practice of Public Administration in Nigeria", Ibadan Spectrum Books Ltd.
- Agara, T. and Olarinmoye, O. (2009). Ethical and accountability in Nigeria's Public Service: An historical overview. Journal of Public Administration and Policy, Vol. 1 (1), pp. 11-18. Available: http://www.academicjournals.org/jhf. (Accessed: November, 2012).
- Akerede, Adebayo (1986) "An Instrument for Managing the Attitudes of Workers to work". Nigerian Journal of Business Administration, Vol. 2 Vol. 1. Pp8-22.
- Akpan, E. D. (2010). "Viability of Secretarial Functions in Ensuring Effective Service Delivery in Public Sector". Paper presented at a National Workshop and training organized by National union of Confidential Secretaries, stenographers and Allied Workers (NUCSSAWS) Kaduna.
- Akpan, Uduak (2009). "Home, the Foundation for Ethical Standards". Paper presented at a one day seminar organized by EARCOM, July 21, 2009.
- Amuno, J. L. O. (2014). Relevance of Ethics and Accountability in Realizing Government Objectives and programmes paper presented at 2014 membership continuous Educational Programme (MCEP) Chartered Institute of Local Government and Public Administration of Nigeria (CILGPAN) Lagos. 13th 14 November, 2014.
- Bassey, Eno O. (2010). "Akwa Ibom Contribution towards the Development of Ethical Values in Nigeria" Seminar Paper Presented at workshop organized by Ethical and Attitudinal Reorientation Commission (EARCOM) during 50 years Independence of Nigeria. Tuesday, October 26, 2010.
- Code of Conduct Bureau Tribunal Act, Cap. 56 LFN 1990, Nigeria.
- Ejoifor, P. N. O. (1991). "Management in Nigeria Theories and Issues, Onitsha, African Educational Publishers Ltd.
- Etimette, Charles (2014) Service for Growth: The Leadership Question in Ibom Today. A journal of the Ethical and Attitudinal Reorientation Commission (EARCOM) September 2014 pp. 17-20
- Goetzs, P. W. (Ed) (1988). The New Encyclopedia Britanmica, Chicago, Encyclopedia Britannica Inc. Vol. 1.
- lfechukwu, J. A. O. (1977). "Works Attitudes in Nigeria Management in Nigeria" Vol. 13, No. 8pp 35-42.
- Nigerian Constitution, 1979. Government Press, Lagos.
- Nwizu, G. C. (2002). "Studies in Modern Public Administration". Marco Press, Okigwe.
- Olowu, Dele (2002) "Accountability and Transparency in L. Adamolekun (ed); Public Administration in Africa: Main Issues ad Selected Countries Studies, Spectrum Books, Ibadan, pp. 139-158.
- Olowu, Dele (2002) "Public Service Delivery" in L. Adamolekun (ed); Public Administration in Africa: Main Issues and Selected Countries Studies, Spectrum Books, Ibadan. pp 123-138p.
- Popoola, D. (1986) "Nigerian Workers and Works Ethics' Damachi U. G. and T. Fashoyin eds. Contemporary Problems in Nigerian Industrial Relations, Lagos, Development Press Ltd. Pp. 119-141.
- Tai Solarin (1982). "Attitude to Work". An Article in Nigeria Tribune. Friday, 21st September, 1982, pp. 12.