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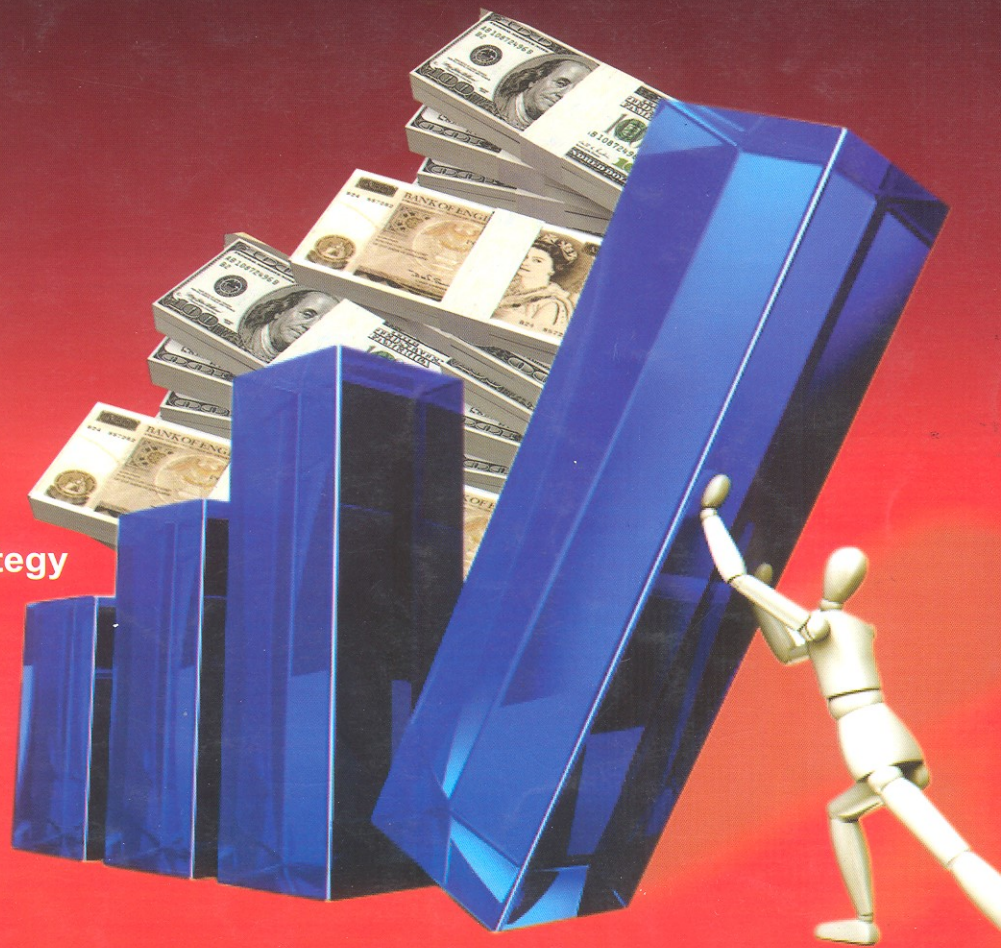
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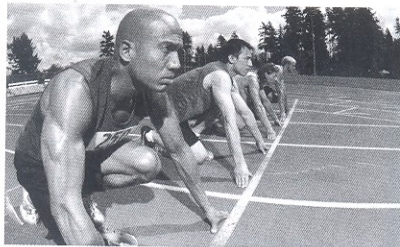


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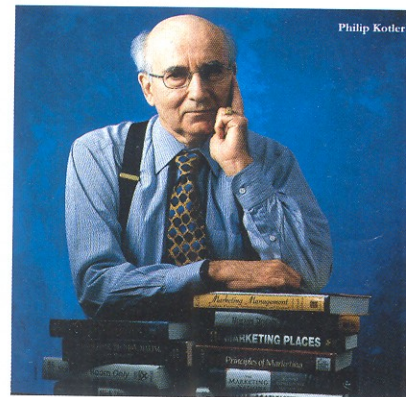


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The Role of Administrators in The Management of Public Funds for National Development in Nigeria

By Dr. Jacob Fatile & Kehinde Adejuwon

ABSTRACT

This paper takes a cursory look at the role of administrator in the management of public funds for national development in Nigeria. It argues that effective management of financial resources is absolutely critical to improving the quality of service delivery to the citizenry. The paper notes that career administrators play very significant role in the policy process in the present democratic dispensation, as the complexities of the modern civilisation have resulted in an ever-growing expansion of the state. It observes further that if administrator fails, the whole structure of modern society and civilisation would collapse. It also emphasises the crucial role of administrator in management of public funds, and the prerequisite for fiscal transparency in Nigeria. It therefore recommends measures for effective functioning of administrator as agent of national development in Nigeria.

INTRODUCTION

How can one understand that during the last four decades, the frequent start up of oil wells, always important, has not been accompanied by any kind of visible sign of economic transformation or rectification of the social situation of our population? Our oil must be an instrument for the life and not the death of our people. Catholic Bishops of Congo (Brazzaville), 1999

With the great advancement of science and invention of new techniques at all levels of human activity, the problem of maintaining effective coordination between the administration and the rest of the community has become of great significance. The administrator is the essential servant of the new age which is becoming so complex that neither the bluster of the power of politician nor the abundant good-will of the multiple will avoid breakdown, if, despite the adoption of right policies, wrong administrative steps are taken (Ekhaton, 2003:22). The pursuit of



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greater knowledge of public administration becomes the most essential element in modern times for development. There is therefore need for good management of available funds on the part of public administration (Tonwe, 2008:221).

Public financial management is absolutely critical to improving the quality of public service outcomes. It affects how funding is used to address national and local priorities, the availability of resources for investment and the cost-effectiveness of public services. Also, it is more than likely that the general public will have greater trust in public sector organizations if there is strong financial stewardship, accountability and transparency in the use of public funds (ACCA, 2010:4).

Both the developed and developing countries continue to struggle with the increasing complexities of public financial management and the pace

national development programme, one means its forward-looking plans for improving the social and economic well-being of the country and its people, particularly its plans for the next few years. Development programmes differ from country to country. Commonly, they are multi-sectoral and require a wide array of institutions - public, non-governmental and private - for their implementation; they address investment and infrastructural needs as well as more general issues of capacity-building and human resource development; they are articulated to provide for national, regional and local needs; they attempt to provide consistency and integration between various developmental initiatives; and they indicate the quantum and sources of funds to be used for the programme and the manner in which such funds are to be allocated to competing uses

Against the backdrop of heightened realization that economic development and the fight against poverty can effectively be enhanced under an environment of good governance, and that fiscal (inclusive of budget) transparency is one of the key instruments for achieving good governance, a sharp focus is now on fiscal transparency.

of change (ACCA, 2010). They stated further thus:

As well as the increasingly complex financial management landscape, the problems of the lack of strong leadership and political support, staff shortages, training and retention, poor reward systems and the lack of a public financial management infrastructure mean that the issues are more acutely felt in developing countries and emerging economies. For example, China is reported to have about 130,000 qualified accountants in the public and private sectors, fewer than half the estimated 300,000 it needs to support improvements in financial reporting and corporate governance and increase the rate of growth in China. When one speaks of a Government's

(United Nations, 1995:3).

This paper examines the role of administrator in the management of public fund for national development, financial aspects of accountability for the use of public funds, that is, fiscal accountability. It explains the growing demand for fiscal accountability, answers the who, for what, to whom and how questions, describes the move toward performance accountability, details the benefits and costs, and concludes with general recommendations.

CONCEPTUAL AND THEORETICAL DISCOURSE

Public administrator refers to those individuals employed not only by government but also by service institutions such as National Law

Enforcement Agency, EFCC etc. Public administrators are involved in such functional areas as environmental management, educational administration, business regulation, manpower and employment, national security, public works administration, community planning and development etc (Abia, 2006:13).

Economic Commission for Africa (2002) refers to fiscal transparency as "an environment in which the objectives of policy, its legal, institutional, and economic framework, policy decisions and their rationale, data and information related to monetary and financial policies, and the terms of agencies' accountability, are provided to the public on an understandable, accessible, and timely basis." In other words, "a transparent budget process is one that provides clear information on all aspects of government fiscal policy. Thus, budgets that incorporate numerous 'special accounts' and fail to consolidate all fiscal activity into a single 'bottom line' measure are not transparent. Budgets that are easily available to the public and to participants in the policymaking process, and that do present consolidated information, are transparent" (Poterba and von Hagen, 1999).

Against the backdrop of heightened realization that economic development and the fight against poverty can effectively be enhanced under an environment of good governance, and that fiscal (inclusive of budget) transparency is one of the key instruments for achieving good governance, a sharp focus is now on fiscal transparency. For poorer countries, donors, international financial institutions and civil society organizations (CSOs) are demanding transparency in the budgeting processes of recipient countries, emphasizing their right to know and, to some extent, determine how public and donated funds are collected and spent.

Impassioned calls for fiscal transparency are also increasingly being directed to countries richly

endowed with natural resources, encouraging both governments and companies to detail sources of revenues, the exact amounts, how these revenues are spent, and the policies underpinning budget allocations (Economic Commission for Africa, 2007:13).

A number of models have been developed for helping organisations to improve and assess how well their public financial management functions are performing. But in our view the Audit Commission model is perhaps the most helpful and have had proven results. This model, developed by the Audit Commission in England, uses the metaphor of a journey, in which one starts at one place and wants to arrive at another. The model identifies five key

achieving change

- driving and sustaining change.

Public sector organisations can measure their progress against these four elements when embarking on a change programme, as outlined in a slightly adapted version of the Audit Commission's model. This model is helpful for public sector organisations in assessing whether they are at an early stage on their improvement journey or have made significant progress. It is not the only model for improving public financial management, but arguably it is one of the most effective. The model can be used to complement those instruments for measuring success that donor institutions, governments, national institutes and regulators

Essien Udom, a Nigerian scholar, argues that politics and administration are extremely intimate in developing countries, that type of civil servants required in these countries must differ considerably from those who consider their role in the classical model. Tie civil servants in developing countries do not see themselves as completely detached from the policy-making structure as the classical mode would have it.

improvement phases: taking stock, getting started, setting strategic direction, making it happen and keeping on track. This allows one to gain a better understanding of how organisations have improved public financial management over time.

As reflected in the case studies and this model, public sector organisations seeking to improve financial management share some similar characteristics. Quite simply put, there are four elements that have been applied to organisations that have successfully improved public financial management. These are:

- clarity of purpose and strategic direction
- effective political and managerial leadership
- the basic building blocks for

already use. It is particularly useful for taking a strategic overview, prioritising and ensuring that the focus is clearly on the issues that need to be addressed (ACCA, 2010).

THE ISSUE OF POLICY AND ADMINISTRATION

Concerning the issue of policy as distinct from administration, it is realized that career administrators play very significant role in the policy process in the Western democratic countries and in developing countries these roles are even more crucial. Economic development and national integration form the top priority goal of most of those developing nations. The planning and implementing effective developmental programmes require a lot of technical knowledge

and expertise; most of these expertise a lot of technical servants rather than politicians.

Lapalombara (1971) points out that: Where national integration and speedy economic development as the nation goals tire paramount and their attainment are expected to take place largely at the public hands, public administrators tire in (the political limelight because they tend to be injected into policy making activities. Essien Udom, a Nigerian scholar, argues that politics and administration are extremely intimate in developing countries, that type of civil servants required in these countries must differ considerably from those who consider their role in the classical model. Tie civil servants in developing countries do not see themselves as completely detached from the policy-making structure as the classical mode would have it.

This does not mean that administrator should replace the politicians but it simply means that they must view themselves more as partners in nation building and development, rather than as boss and servants. For Udom, therefore, the distinction between politician and the higher public servants as policy maker and policy executer respectively exist more ill theory than in practice, especially in the developing countries. The reasons being that all developing countries are trying to improve the material conditions of their people. The higher public servant therefore is committed to a development ideology even when this is lacking in the political leadership, as is often the case.

According to Graham (1982), the hierarchical structuring of the typical ministry makes it imperative that the upper echelon of civil servants be involved in policy issues, leading from the conception of an idea to its adoption by the government inform or a cabinet conclusion. The old saying that the civil servant is to be seen, not heard in the policy formulation deliberation is a serious understatement. This is so because the civil servants, as it seems, may not be heard but so strong is his word on paper.

ADMINISTRATOR AS AGENT OF NATIONAL DEVELOPMENT

The importance of the role of administrator in the modern state can hardly be overemphasised. The complexities of the modern industrial and urbanised civilisation have resulted in an ever-growing expansion of the state till today we find the state managing almost the entire life of the community. The wellbeing of the community is becoming increasingly dependent on efficient governmental management, i.e. public administration rather than on the separate efforts of individuals. If administrator fails the whole structure of modern society and civilisation would collapse like a house of cards. Professor W.B. Donham of Harvard once declared, "if our civilisation fails, it will be mainly because of a breakdown of administration" (cited in Sharma and

among other functions:

- i. serve as pivot of national development;
- ii. compete and compliment the efforts of the private sector;
- iii. play political development role;
- iv. modify economic, social and political structure; and
- v. modify the comportment of the polation

While in the view of Abia (2006:13), some of the functions performed by administrators in modern organisations include the following:

- i. crusading reformer and transformation of community life;
- ii. public policy formulator, developing strategies to meet the unknown future;
- iii. public relations expert, building support;
- Iv. Decision maker, assuming responsibility and giving clear instructions;

In Nigeria, administrators distinguished themselves well shortly quite before independence. They were instruments of development in the regions of Nigeria and it is to their credit that some of the land mark development that remains till today was carried out.

Sadana, 2008:18).

Shortly after independence in most developing countries much hope was placed on the shoulders of public administrators to speed up the process of social change and modernisation against the backdrop of economic underdevelopment in virtually all aspects of social life. In Nigeria, administrators distinguished themselves well shortly before independence. They were instruments of development in the regions of Nigeria and it is to their credit that some of the land mark development that remains till today was carried out. But few years after independence these roles were vitiated by political instability and subsequently military interregnum (Akhakpe, 2006:123).

As noted by Akhakpe (2006:122), administrators were expected to,

- V. leader, commanding attention and stimulating subordinates;
- vi. interest broker, choosing among competing interests and reconciling all parties to the outcome;
- vii. crisis manager, acting quickly but calmly;
- viii. programme manager, shaping new courses and adapting ongoing arrangements;
- ix. social change agent, accepting new ideas and pushing others to accepting them;
- x. humanitarian employer, treating staff with respect and meeting out even handed justice

In playing these roles, administrators are required to follow certain steps to promote the public interest, be service oriented and be procedurally fair and emphasise ethic of democratic responsibility. It is obvious from the foregoing that

public administrators in Nigeria have not been able to fulfil their mandate given them by the people. If administrators are to serve as agent of national development their present level of performance must move to the next level. They must play more functional and patriotic roles in society and not simply hide under the veil of political neutrality. They have to play a crucial role in socio-economic transformation and development under the leadership of the political system, this need a high level of commitment.

ADMINISTRATOR AND PUBLIC FINANCIAL MANAGEMENT IN NIGERIA

The objectives of government, in any country and at any period, cannot be effectively carried out without the management of the consolidated fund. The machinery for controlling and coordinating public funds and thus translating government policy into effective action is the administrator. Financial transparency helps to strengthen government institutions involved in public service delivery so they function better. Weak institutions result in poor governance, which is regarded as perhaps the major impediment to growth, development and poverty reduction.

To be sure, improving governance is complex, but almost everyone agrees that transparency makes institutions function better by rendering them publicly accountable. Accountability improves their service delivery; it will also bolster their functional independence, a virtue that is very important for institutions such as the revenue administrations and procurement agencies. Transparency helps institutions forge broad coalitions with government and civil society in support of their mandates (ECA, 2005:16). Kitunzi (2003), along the line of IMF, argues that fiscal transparency leads to better informed public debate about the design and results of fiscal policy, makes governments more accountable for the implementation of fiscal policy, and thereby



Good financial management is responsible for not only protecting, developing, using resources, pushing and maintaining economic growth and increasing income, but also managing effectively and efficiently all national resources.

strengthens credibility and public understanding of macroeconomic policies and choices. At the sectoral level, greater transparency over revenue flows between oil, gas and mining companies and resource-rich developing country governments is viewed as necessary to enhance accountability and to curb corruption. Weller (2001) once noted: Suddenly officials were required to give a service to the community, rather than provide entitlements to those fitting the criteria determined by legislation. Entrepreneurial managers were in demand. At the same time parliamentary committees became more demanding and inquisitive...

This sectoral convergence, from the public sector's perspective, has occurred as a direct result of citizen demands for a more efficient and responsive delivery of government services and the introduction of a paradigm shift in public administration, the so called New

Public Management (NPM). Shergold, (2003) encapsulated the change as follows:

The last decade has seen much greater emphasis placed on value-for-money in [government] service provision; explicit focus on outputs and outcomes rather than input and process; the adoption and adaptation of new information technology; improved client focus; and the introduction of systematic measurement and evaluation of corporate and individual performance

In addition, effective public financial management is important for decision making. Accurate financial information is often used as the mechanism to support decisions and ensure effective resource allocations. Good financial management is responsible for not only protecting, developing, using resources, pushing and maintaining economic growth and increasing income, but also managing effectively and efficiently

all national resources.

The genesis of the current emphasis on financial accountability as noted by Shende and Bennett (2004:18) can be attributed to five factors, as follows:

- Two decades of fiscal turbulence have contributed to a substantial erosion of credibility of governmental fiscal machinery, and to a growing distrust of governments;
- The gradual spread of globalization has put economic policymakers in many developing countries and economies in transition in a reactive mood, rather than proactive; external developments that do not always lend themselves to precise identification would appear to have a greater role, or even a dominating role on fiscal policies. Information asymmetries have made the already formidable tasks of policymakers even more complex and intractable. In the absence of crucial information, the risks faced by the policymakers have increased significantly;
- The change in the nature of government and its gradual withdrawal from production activities has made it take an active role in regulation, which adds to the complexity of financial accountability;
- There has been a major change in the composition of expenditures of central and federal governments. Apart from sizeable outlays on the servicing of public debt and on entitlement payments, expenditures at the central government level are increasingly devoted to contract payments, transfers to the private sector, and transfers to regional and local governments. This has contributed to a separation of funding from the actual provision of services and has affected the pattern of financial accountability.
- Over the years, the scope of financial accountability has expanded rapidly and significantly, reflecting changing tasks and expectations and an emphasis on 'prudent macroeconomic management.' This enhanced financial accountability

requires governments to be accountable for ensuring that there are adequate systems to secure and improve results and to maintain the financial condition of the state (fiscal sustainability, flexibility in the use of resources, and reduced financial vulnerability). Furthermore, governments are expected to demonstrate that the selected programmes are part of the legitimate functions of a government and that the community can afford them.

In Nigeria, during the second half of Gowon era when daily information from the mass media featured news items of contract awards worth millions of Naira by federal and State Government. These were the days when it wits claimed that Nigeria's problem was not shortage of capital, but executive capacity (i.e. manpower of the managerial and professional categories needed to implement the then on-going developmental plan). Actually it was the period when Nigeria's problems were not lack of money but how to spend it. Based on the situation at the time, "expenditure was used as a criterion for judging or measuring the performance of states in their implementation of the Development plan that was then in progress" (Dauda, 2004:6). That was the era of the oil boom.

According to him, the public sector was able to fund financial resources to execute their programmes because of the revenue accruing to government from oil. During the period, 70-80% of our foreign exchange came from oil, while it also provided about 90% of the government revenue. By 1978, before Nigerians could appreciate that boom is a transient experience, the then Federal authority had to go to Euro-dollar market to borrow huge amounts to finance Nigeria's developmental needs. Since then, the situation seems to be getting worse.

It is now becoming increasingly clear, as shown in the reports of Public Service Review Commissions like those of Fulton (Britain 1968), Udoji (Nigeria 1974) and Cooms (Australia 1976) that the survival and health of any economy in the competitive

world of modern nations depend on the executive capacity of Public Administration, which makes the application of modern management concepts and skills in government an imperative. This easily becomes apparent when it is realized that in

Federation. It also establishes all funds that exist outside the Consolidated Revenue Fund and the Contingency fund. Each state government has its own Finance Act which contains provisions relating to the various subjects in the Federal

Since the military took over the reign of power thorn the civilian administration in December 1983, many projects in the development plan are in the bureaucrats cooler rather than in the contractors' oven. 'This is because the dwindling revenue accruing to government is hardly sufficient for the current expenditure which the past development projects have generated.

Nigeria, the Public Sector shares a greater responsibility for the effective and efficient management or mismanagement of the economy given the sheer magnitude of resource exposure and utilization in that sector. A cursory review indicates the various attempts at development planning since independence, the Nigerian Public Sector has, on the average been responsible for over two thirds of national expenditure.

According to Abdulsalam (1998) it is held in most quarters in this country that, the recent economic mess in which we have found ourselves has been due to bad management of our finances and of the economy generally. The contention is that the ability of government to cope with the challenges of national economic development and revitalization depends on the vitality and ingenuity of the civil service and the quality of individual civil servants.

The Finance (control and management) Act 1958, governs the management and operations of government funds. However, wherever its provisions are inconsistent with those of the 1999 constitutions they become null and void. This Act regulates the preparation and presentation of government accounts and contains provisions feinting to the role of the Accountant - General of the

government's Act.

As noted by Dauda (2004), even though Nigeria hit the record in 1980 and 1981 in the way of foreign exchange revenue, the resources were managed in the most profligate manner by the civilian administration between 1979 and 1983. The evidence is galore: from the National Youth Service Corps (NYSC) alone two officials received N25 million kickbacks from contracts award; and Abuja capital development programmes provided an easy nest from which contractors became rich within the shortest possible period imaginable.

Since the military took over the reign of power thorn the civilian administration in December 1983, many projects in the development plan are in the bureaucrats cooler rather than in the contractors' oven. 'This is because the dwindling revenue accruing to government is hardly sufficient for the current expenditure which the past development projects have generated.

Between 1973 and 1975 government developed the habit of spending on all unexpected huge revenue which accrued from oil. It spent all available financial resources on all sorts of projects including the staging of FESTAC '77 which involved colossal waste of public revenue. By

embarking on wasteful spending on all sort of projects, government has unwillingly taught its citizen to be lavish spenders on all sorts of goods and services. The period witnessed the flooding of Nigerian markets with all types of goods by Nigerians.

The relatively high cost of government contracts: It is an open secret that government contracts in Nigeria cost more than twice the prices in other countries, developed and underdeveloped countries inclusive. The reasons for the relatively high cost include the careless dissipation of the huge public revenue accruing from oil, the kickbacks demanded by government officials

leadership, rather than waiting for guidance from abroad. The State must create the legal and regulatory environment for fiscal transparency and accountability. Further indicators of will and commitment would be (a) setting the agenda to democratize the formulation of macroeconomic policy frameworks; (b) building up the capacity and knowledge base of the citizenry on issues related to budgets; and (c) institutionalizing regular access for social groups in decision-making (ECA 2005). It is necessary that Administrators themselves live by setting an example in how they conduct themselves and abide by the laws.

The media's involvement in covering national budgeting processes and potential corruption also results in important avenues for citizen access to information. Although many reporters cannot make an informed analysis of budgetary policies, the media can be an effective ally in sparking debate among the general public and eliciting responses from the government.

and tile poor management of contract projects during and after construction.

PREREQUISITES FOR FISCAL TRANSPARENCY

If fiscal transparency is to achieve its aims, it needs proper socio-political, legislative and economic settings. Furthermore, it must be understood clearly that it is a means not an end. In its proper context, fiscal transparency is a prerequisite for effective participation by the legislature and civil society; and it encourages better decision-making by governments and provides a check on the behaviour of policy-makers, that is, accountability. In brief, some of the prerequisites for successful fiscal transparency practices as outline by Economic Commission for Africa (2005:18) are:

Political will and commitment: This includes ownership of the overall development agenda by

Commitment to fighting corruption and mismanagement: There must be, inter alia, a strong resolution from the leadership and society at large for fiscal transparency to succeed. In cases where transparency unveils corruption and mismanagement of State resources, but there is failure to take action, transparency fails to achieve its ultimate objective and fizzles out, replaced by opacity.

Strong legal framework and enforcement mechanisms: Successful fiscal transparency principles need explicit constitutional, legal and regulatory backing. Additionally, enforcement mechanisms need to be in place and applied effectively. Investigative and judicial arms of a government must be independent and capable of prosecuting wrongdoing; otherwise, transparency will fail to counter some of the societal ills that it is called upon

to unveil and contain.

Citizen participation: The basic premise for citizen participation is that citizens, NGOs and CBOs have a right to know and determine how public revenues are collected and spent. Participation in decisions regarding budget allocation, spending patterns, and public service delivery is a key entry point for civil society and donor engagement in choosing public actions. Necessarily, participation and transparency lead to, and reinforce each other. In addition, representative institutions such as parliaments or district assemblies also have a role in the budgetary processes through parliamentary debates and their votes on budget. However, sometimes the role of such representative institutions can be limited because of the type of governance framework of a country. Recent efforts towards devolution and fiscal decentralization mark a change towards the possibility of more broad-based participation in the budget-making processes. Addressing capacity constraints. Making information available to a public that does not understand it defeats the aims of fiscal transparency. Additional to making information accessible and understandable, Administrators need to ensure fiscal literacy of the intended recipients of the information. Training NGOs to engage in budget work is deemed important because of the role they can play in increasing government transparency and accountability to the electorate. Strengthening CSC capacity to engage in public policy and resource allocation debate provides checks and balances to ensure that government makes the right interventions in the most cost effective manner.

A learning culture: In the case of Africa, the best and most suitable lessons on fiscal transparency are those generated from the continent itself. It has been demonstrated that the wholesale adoption of guideline

on transparency from abroad are generally ineffective. For this reason, more use should be made of lessons from regional organizations such as the AU, APRM process, ECA, and others.

Freedom of expression and of the media: The media's involvement in covering national budgeting processes and potential corruption also results in important avenues for citizen access to information. Although many reporters cannot make an informed analysis of budgetary policies, the media can be an effective ally in sparking debate among the general public and eliciting responses from the government.

Access to information: This must have the backing of law and regulations. Indeed, leadership

monitored by committees with varying titles such as the Appropriation Committee of the National and State Assemblies in Nigeria.

3. The Internal checks and balances jointly maintained by the office of the Director of Budget or Bureau of the Budget (or the equivalent) and the individual ministries, departments and agencies of governments. In the Nigerian context considerable importance is attached to the financial Instructions and circulars/circular letters of the Treasury or Ministry of Finance.

A key driver for the public financial management programme was the need to free the country from the status of least developed country (LDC) by 2020. The government's strategy identified the direction of

issues have been successfully overcome and the lessons learnt and how it provides useful guidance for helping a state to improve public financial management. Key lessons learnt include the need to be realistic about what can be achieved, and to set priorities and time scales by public administrator. Sustainable public financial management requires strong leadership, a long-term commitment and momentum, effective partnership working and strong project management. There will be some early successes and it is important that these are communicated to facilitate long-lasting process and cultural change for sustainable public financial management (ACCA, 2010). We therefore recommend the followings. Disengage Government from wrong investments. Many public investments are avenues of wastefulness. It is therefore unwise for government to continue to retain its shares holding in such investments. Government should henceforth disengage itself from such ventures by selling its shares in those ventures not to millionaire Nigerians alone but also to factory workers of such ventures or be more cautions in forming partnerships with multi-nationals that are so sharp in their book-keeping practices as to negate the purpose of the joint-partnership.

Long range planning be undertaken and this should be based on all possible assumptions of the economic circumstances that may befall the country. The government should therefore pursue the policy of mastering every step it takes thoroughly before proceeding to the next. For example, the establishment of three Rolling Mills at the same time manifests over ambition. Technologically, Nigeria does not have the manpower to man all the three rolling mills nor the available raw materials to feed the mills.

Inculcating the spirit of probity, Dauda (2004) stated that by inculcating the spirit of probity, one means, the sense and act of honesty

Government should henceforth disengage itself from such ventures by selling its shares in those ventures not to millionaire Nigerians alone but also to factory workers of such ventures or be more cautions in forming partnerships with multi-nationals that are so sharp in their book-keeping practices as to negate the purpose of the joint-partnership.

committed to transparency will entrench this element in the country's laws. There are three major methods that are used to ensure financial accountability.

1. The appointment of independent official charged with the responsibility for the auditing of government accounts. The Independence of Auditor - General/Director of Audit (Federal and State levels respectively) is guaranteed in our constitution.

2. The role of the legislature: The Institution of the Public Accounts Committee (PAC) has been widely adopted in commonwealth countries, including Nigeria. The expenditure side of government accounts is

development and poverty reduction as well as stressing the importance of building public financial management at all levels to deliver better services for the poor. The objective of the programme was to promote a public financial management system to assure transparency and accountability through strengthening public financial management and capacity-building workforces.

CONCLUDING REMARKS

It is hoped that this paper has given an insight into the scale and complexities of the roles of administrator in public financial management issues that often need to be addressed in developing countries and emerging economies like Nigeria. More importantly, it has shown how some

and integrity in handling resources - men, money, materials, machines - and of course time, the most precious of all entrusted in one care. A situation whereby officials, both junior and senior, for an example, converts property into personal uses depicts a lack of probity.

Developing the habit of efficiency in management of our affairs irrespective of our stations in life or the organizations we serve. By efficiency in management of our affairs, one means the capacity of producing optimum output from the available inputs in ones spheres of activities. An administrator is considered efficient when he stretches the available resources to produce the maximum outputs for their greatest good. He uses his resources for the best possible outcomes. To develop the habit of good management, everyone needs the habit of self-development that can be enhanced by training and retraining. Nigeria needs men of probity, men who can manage her affairs efficiently.

Enough has been said to show that fiscal transparency and accountability are crosscutting attributes of all public sector financial structures and processes. They can be enhanced through a public financial management improvement programme. The components of such a programme would vary from country to country (Shende and Bennett, 2004). In the context of the newer and the wider duties and responsibilities thrown on the state, the role of public administrator is more vital and important. Not only is public administrator concerned with the carrying out of policy formulated by the legislative branch, it has also has to assist the legislature and the minister in the formulation of policy with its expert knowledge and experience. As the repository of skill and efficiency, administrator is the principal agency of the modern state to deliver the goods and services that will bring about development. In the final analysis, transparency should enable citizens to exercise oversight functions over their national

resources and how these are spent to meet their needs in an equitable manner.

Administrators have an important role to play in the development of society especially in the area of bringing about development from the traditional methods of doing things to the evolvement of modernity. The path leading to achieving this goal is by no means smooth. Several challenges confronting public administrators in their efforts at achieving national development, but as huge and intimidating as these problems may be, they are insurmountable. It is now becoming clear that the survival and that attainment of national development in the competitive world of modern nations depend on the effective functioning of public administrators. Thus, in Nigeria, like other developing countries, the demands of national development after independent provided an additional impetus for administrators. It must therefore be stressed that administrators are indispensable to Nigeria's development.

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