



BUREAU OF PUBLIC SERVICE REFORMS  
The Federal Government of Nigeria

# CORPORATE GOVERNANCE MANUAL

For Governing Boards/Councils  
of Federal Parastatals, Agencies,  
and Commissions

July 2018





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# CONTENTS

ACRONYMS / ABBREVIATIONS . . . . .	vii
FOREWORD . . . . .	viii
ACKNOWLEDGMENT . . . . .	xi
 <b>CHAPTER ONE . . . . .</b>	 <b>.12</b>
1.0 INTRODUCTION . . . . .	.12
1.1 Background . . . . .	.12
1.2 The Public Service . . . . .	.12
1.3 The Civil Service . . . . .	.12
1.4 Parastatals or Public Enterprises . . . . .	.13
1.5 Role of the Public Services . . . . .	.13
1.6 The Code of Conduct for Public Officers. . . . .	.14
 <b>CHAPTER TWO . . . . .</b>	 <b>.17</b>
2.0 CORPORATE GOVERNANCE . . . . .	.17
2.1 The Importance of Good Corporate Governance . . . . .	.17
2.2 Public Sector Corporate Governance Framework . . . . .	.17
2.3 Principles of Good Corporate Governance . . . . .	.18
 <b>CHAPTER THREE . . . . .</b>	 <b>.22</b>
3.0 APPOINTMENT, INDUCTION AND TENURE OF BOARDS . . . . .	.22
3.1 Appointment . . . . .	.22
3.2 Relevant data on potential Board/Council members . . . . .	.23
3.3 Tenure of office . . . . .	.23
3.4 Induction . . . . .	.23
3.5 Familiarization visit . . . . .	.24
3.6 Capacity Development . . . . .	.24
 <b>CHAPTER FOUR . . . . .</b>	 <b>.26</b>
4.0 RESPONSIBILITIES, DUTIES AND LIABILITIES . . . . .	.26
4.1 Rules covering the Roles and Responsibilities of Parastatal Boards . . . . .	.26
4.2 Operation of the Supervising Ministry vis-à-vis Parastatals . . . . .	.26
4.3 Governing Board/Council . . . . .	.26
4.4 The Chairman . . . . .	.29
4.5 The Chief Executive Officer . . . . .	.30



<b>CHAPTER FIVE . . . . .</b>	<b>.33</b>
<b>5.0 MEETINGS OF THE BOARD/COUNCIL . . . . .</b>	<b>.33</b>
5.1 Meeting . . . . .	.33
5.2 Procedure for convening meetings . . . . .	.33
5.3 Frequency of meetings . . . . .	.33
5.4 Effective meetings . . . . .	.33
5.5 Duration . . . . .	.34
5.6 Agenda of meetings . . . . .	.34
5.7 Working Papers for Board/Council Meetings . . . . .	.34
5.8 Quorum . . . . .	.34
5.9 The Role of the Chairperson . . . . .	.35
5.10 The Role of the Secretary to the Board/Council . . . . .	.35
5.11 Conduct of Meeting . . . . .	.36
5.12 Emergency Meeting . . . . .	.36
5.13 Minutes/Records of proceedings . . . . .	.36
5.14 Board Decisions . . . . .	.37
5.15 Collective Responsibility . . . . .	.37
 <b>CHAPTER SIX . . . . .</b>	 <b>.38</b>
<b>6.0 COMMITTEES OF BOARDS/COUNCILS . . . . .</b>	<b>.38</b>
6.1 Standing Committees . . . . .	.38
6.2 Types of Standing Committees . . . . .	.38
6.3 Appointment of Standing Committee members . . . . .	.42
 <b>CHAPTER SEVEN . . . . .</b>	 <b>.43</b>
<b>7.0 CORPORATE REPORTING AND COMPLIANCE . . . . .</b>	<b>.43</b>
7.1 Oversight Responsibility . . . . .	.43
7.2 Financial Reporting (Edit numbering) . . . . .	.43
7.3 Operational Reports . . . . .	.44
7.4 Human Resource Management Report . . . . .	.44
7.5 Compliance . . . . .	.44
 <b>CHAPTER EIGHT . . . . .</b>	 <b>.46</b>
<b>8.0 THE RELATIONSHIPS AMONG BOARD/COUNCIL, THE CHIEF EXECUTIVE     OFFICER AND SECTOR MINISTER . . . . .</b>	<b>.46</b>
8.1 Appointment of Chief Executive Officer (CEO) . . . . .	.46
8.2 Terms of Appointment . . . . .	.46
8.3 Accountability . . . . .	.46
8.4 Authority . . . . .	.46



8.5	Matters Reserved for Approval by Boards/Councils . . . . .	.46
8.6	Matters Reserved for the CEO . . . . .	.47
8.7	Cooperation between the Board/Council and the CEO . . . . .	.47
8.8	Possible Causes of Conflict Between Board/Council and CEOs . . . . .	.47
8.9	Resolution of Conflict . . . . .	.48
8.10	Sector Minister - Board/Council Relationship . . . . .	.48
<b>CHAPTER NINE . . . . .</b>		<b>.50</b>
9.0	ETHICAL STANDARDS . . . . .	.50
9.1	Ethical Codes . . . . .	.50
9.2	The Role of the Board/Council . . . . .	.50
9.3	Ethical Behaviour of Board/Council . . . . .	.50
9.4	Abusive Conduct . . . . .	.52
9.5	Sexual Harassment . . . . .	.52
9.6	Gifts . . . . .	.52
9.7	Disgraceful, Dishonourable and Unprofessional Conduct . . . . .	.52
9.8	Conflict of Interest . . . . .	.52
9.9	Corporate Guidelines . . . . .	.53
9.10	Penalties . . . . .	.53
<b>CHAPTER TEN . . . . .</b>		<b>.54</b>
10.0	RISK MANAGEMENT . . . . .	.54
10.1	Risk Assessment . . . . .	.54
10.2	Consequences of Poor Risk Management Include the Following: . . . . .	.54
10.3	Well Managed Risk . . . . .	.54
10.4	The Responsibilities of Board/Council and Management . . . . .	.55
10.5	Risk Management Process . . . . .	.55
10.6	Exposures . . . . .	.56
<b>CHAPTER ELEVEN . . . . .</b>		<b>.57</b>
11.0	SOCIAL ACCOUNTABILITY . . . . .	.57
11.2	Key Drivers . . . . .	.57
11.3	Practical Terms . . . . .	.57
11.4	Performance Criteria for Measuring Social Accountability . . . . .	.58
11.5	Benefits . . . . .	.58
11.6	Policy . . . . .	.58
11.7	Measurement . . . . .	.593
<b>APPENDIX - Code of Conduct for Board Members . . . . .</b>		<b>.60</b>



## ACRONYMS/ABBREVIATIONS

ARIC	Audit Review Implementation Committee
BPSR	Bureau of Public Service Reforms
CACG	Commonwealth Association for Corporate Common Governance
CEO	Chief Executive Officer
CHRAJ	Commission on Human Rights and Administrative Justice
FOI	Freedom of Information
MDAs	Ministries, Departments and Agencies
OSGF	Office of the Secretary of the Government of the Federation
PAC	Parastatals, Agencies and Commissions
SA	Social Accountability
SGF	Secretary to the Government of the Federation



# FOREWORD

The Nigerian Public Service is the engine for delivering public goods and services and is central to promoting social and economic growth. Federal Parastatals, Agencies and Commissions (PAC) are critical in promoting sustainable and equitable social and economic growth. The administrative capacity of the Public Service is, therefore, a key factor in the effective implementation of government's social, economic and political policies and programmes.

Parastatals, Agencies and Commissions are government-owned organisations set up to fulfil particular mandates. They are autonomous bodies set up by statute and overseen by government boards, which means they usually have greater freedom to recruit, promote, and discipline staff than the mainstream civil service and often are able to offer higher salaries. Many parastatals are agencies that operate as the implementation and service delivery arms of their supervising ministries. Other parastatals operate as special purpose organisations dedicated to a particular outcome under the auspices of the Presidency.

Parastatals are important institutions because most Nigerians experience governance and service delivery directly through parastatals. Similarly, rather than interface directly with ministries, Nigerian businesses have extensive contact with, are obliged to comply with, or make use of services provided by parastatals. Public Service organisations are therefore, expected to put in place appropriate policies, rules, regulations and monitoring and evaluation mechanisms for promoting effective good governance practice.

Good Corporate Governance is central to the effective operation of all public bodies. Corporate governance is the way in which organisations are directed, controlled and led. Corporate Governance seeks to create organisations that are governed transparently and with integrity and which are accountable and responsible and operate efficiently and effectively. It defines relationships and the distribution of rights and responsibilities among those who work with and in the organisation, determines the rules and procedures through which the organisation's objectives are set, and provides the means of attaining those objectives and monitoring performance. Importantly, it defines where accountability lies throughout the organisation.

Weak governance practice in federal Agencies, Parastatals or Commissions may lead to inefficiencies, low productivity, and corruption and, consequently retard economic growth and development. Major issues of concern to the Bureau of Public Service Reform (BPSR) regarding weak governance practice in federal parastatals, agencies, and commissions, include:

- Appointment of Board/Council members not based on qualification, competence, experience and commitment;
- Weak interface between Governing Board/Chief Executive Officers (CEOs) and public servants in day-to-day administration of federal agencies and parastatals;
- Lack of adherence to policy operating guidelines, laid down financial and human resource management;
- Unhealthy Board/CEO-Management relationships;





- Board/Council are changed any time a new government is in power, regardless of provisions specified for their tenure in the enabling Acts of agencies; and
- Lack of comprehensive and regular capacity building and training for Board/Council members.

In order to address the above-mentioned concerns, as well as to respond to the numerous requests from Public Service organisations on matters relating to good Corporate Governance, this Manual has been produced to streamline Corporate Governance practices in federal parastatals, agencies and commissions.

We hope that the manual will strengthen governance arrangements and systems as part of the drive to improve management in parastatals, and accomplish the following objectives:

- Improved strategic direction of Public Service organisations;
- Enhanced appreciation of the duties and responsibilities of a Board/Council member;
- Strengthened oversight responsibilities of Governing Boards/Councils;
- Improved relationship between Boards/Councils and Management and staff;
- Increased responsibility, transparency, accountability, efficiency and effectiveness;
- Adherence to set guidelines and standards;
- Effective and efficient management of the organisation for the achievement of the stated objectives;
- Improved risk management;
- Reduced leakages within the organisations;
- Enhanced and sustained stakeholder satisfaction; and
- Improved overall operational performance of the Public Service.

The Manual contains 14 chapters and covers the following topics:

1. Introduction
2. Corporate Governance Architecture
3. Appointment, Induction and Tenure
4. Responsibilities and Duties
5. Meetings
6. Committees
7. Remuneration
8. Corporate Reporting and Compliance



9. Board/Council – CEO Relationship
10. Evaluation of the Board/Council
11. Evaluation of the Chief Executive Officer
12. Ethical Standards
13. Risk Management
14. Social Accountability.

In conclusion, operational challenges within organisations are a clear manifestation that the principles and practices of good Corporate Governance have not been sufficiently appreciated and adhered to in the Public Services. The promotion of good Corporate Governance must be a shared responsibility among Governing Board members, Chief Executives Officers and all cadre of management staff.

I am, therefore, pleased to recommend this Manual to both Boards/Councils members and indeed the staff of Public Service organisations.

**D.I. Arabi**

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**S. Inyang Anyang**

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# CHAPTER ONE

## 1.0. INTRODUCTION

### 1.1. Background

There is growing demand on government to be more transparent and accountable to its citizens. One of the pillars for the promotion of transparency and accountability is good governance. In simple terms, good governance refers to the adherence to laid down policies, rules, regulations, structures and practices that lead to the achievement of expected results. In a situation where such rules, regulations, structures and practices are weak, or not adhered to, good governance ceases to exist.

There are certain factors which impede efforts to promote good Corporate Governance in Public Service organisations. Key among them is the lack of clearly defined interface between political office holders and the Boards/Councils on one hand and political office holders and Management of Agencies on the other. This results in unhealthy relationship between Boards/Councils and Management, developing into conflicts to the detriment of the organisations.

These challenges, coupled with the numerous complaints received, have necessitated the development of a Governance Manual by the Bureau of Public Service Reforms (BPSR) to guide Boards/Councils, Management and Ministers on their governance functions, roles and responsibilities.

### 1.2. The Public Service

The meaning of Public Service is contained in section 277 (91) of the Constitution of the Federal Republic of Nigeria of 1979 now section 169 of the 1999 Constitution as encompassing the civil service (Ministerial departments), statutory corporations or parastatals, judiciary, legislature, educational institutions, financially wholly or principally owned by government at the State, Local and Federal levels, Nigeria Police or Armed Forces and other organisations in which the Federal or State governments owned controlling share or interest. The Public Service is the governments bureaucracy in Nigeria, this is because government at all level enunciates and implements its policies, programs and projects through the instrumentality of the Public Service. Most Public Services are service – oriented.

### 1.3. The Civil Service

The Civil Service is an organ created to ensure that policies and programs of any government at any particular time are carried out. The Civil Service as part of government never dies because of its perpetual nature and the changing nature of constitutionally elected government, it has to be endowed with specific peculiarities or leanings of that government. Further characteristics of the civil service are that:

- It has to be non - partisan to enable it to serve any government of the day;
- It has to be made up of experienced men and women with the technical and professional know – how to enable it implement government policies;



- It has to be orderly and also ensure that orderly administration of the country is continuous;
- The Civil Service is indispensable since it continues the traditional role of keeping the functions of government running, no matter what changes occurs in the administration of the country;
- It operates under rules which guide its conduct; and
- The Civil Service is an entity but operates in hives of activities, divided between Ministries and Departments. Each Ministry or Department has its set functions and goals.

## 1.4. Parastatals or Public Enterprises

Parastatals are the operational arm of government ministries; that are established to provide services to the populace. The scopes of the services they provide are usually sufficiently complex to warrant their establishment as separate bodies outside the normal operations of government departments. The laws setting them up do not only allow considerable flexibility, as against the rigid demands of the Civil Service for high degree of accountability, but also guarantee some measure of autonomy. This autonomy is subject to government's general direction of their operations, to ensure the achievements of the desired objective without sacrificing accountability.

## 1.5. Role of the Public Service

The Public Service plays an important role in promoting the economic growth and development of Nigeria. The Public Service including Ministries, Department and Agencies (MDAs), Parastatals and Commissions have always been the tools available to the Nigeria government for the implementation of development goals and objective. It is seen as the pivot for growth of African economies. It is responsible for the creation of an appropriate conducive environment in which all sectors of the economy can operate maximally. Under the New Public Management, the Public Service is expected to play a catalytic role in the economic sector by providing the enabling policies for all the sector of the economy. The functions of Public Service include:

- Implementing and enforcing economic, political and social policies of the current government and designing and implementing Public Service;
- Raising revenue for government's developmental services;
- Ensuring managerial, political and financial accountability;
- Serving the people;
- Monitoring and evaluating the performance of organisations (public, private or non – governmental) that are rendering service on behalf of government;
- Driving all development initiatives;
- Maintain law and order;
- Facilitate economic development and optimal use of resources;



- Ensure equitable distribution of such resources so that the citizens can live a quality of life that can be sustained;
- Assist the government in the formulation and implementation of national policies;
- Facilitate regional and global integration; and
- Delivering quality Public Service (such as education, electricity, water and transportation).

## 1.6. The Code of Conduct for Public Officers

The Public Service is the machinery that government uses to render services to the people and as such, public servants should think of how they can constantly and conveniently improve themselves to give better service. The process of rendering of these services must conform to the prescribed code of conduct provided by the Constitution of the Federal Republic of Nigeria. Thus, the said Constitution has established a threshold or standards that would guide a public servant in the discharge of his or her duties.

**Part 1** of the fifth schedule of the 1999 constitution has generally made provision in respect of code of conduct and work attitude for a public servant.

**Section 1** provides that, 'a public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities'. This section makes it imperative for a public officer not to put himself in a position where his personal interest conflicts with his duties and responsibilities. This duty is an aspect of the common law duty to act in good faith. It shows that the law imposes on the public officer the duty to show good faith in the discharge of his duties and responsibilities. The rule is strict and is justified on the basis that should a public officer be faced with such a conflict between his personal interest and his official duty, he would naturally favour his personal interest over that of his duty. The law, therefore, requires him not to be exposed to such temptation. Sometimes in the course of his official duty, a public officer may experience a situation where his personal interest is in conflict with his duty. In such a situation, the public officer is liable for a breach of code of conduct if he allows his personal interest to take precedence.

**Section 2 (a)** provides that, 'a public officer shall not receive or be paid the emoluments of any public office at the same time as he receives or is paid the emoluments of any other public office'. This section restricts a public officer from receiving or being paid the emoluments of any public office at the same time as he receives or is paid the emoluments of any other public office. This rule is closely linked to that which prohibits a conflict of interest considered above. It seeks to prevent a public officer from receiving or being paid emoluments from two different public offices. Emolument according to section 19 of the Fifth Schedule of the 1999 Constitution as amended means:

*Any salary, wage, over – time or leave pay, commission, fee, bonus, gratuity, benefit, advantage (whether or not that advantage is capable of being turned into money or money's worth), allowances, pension or annuity paid, given or granted in respect of any employment or office.*

**Sub – paragraph (b)** of this section goes ahead to restrict a public officer from engaging or participating in the management or running of any private business, profession or trade except where his employment is on part – time basis. But the rule did not prevent a public officer from engaging in farming.



**Section 3** prohibits maintaining or operating a foreign bank account by the President, Vice – President, Governor, Deputy Governor, and Ministers of Government of the Federation and Commissioners of the Governments of the States, and such other public officers or persons as the National Assembly may by law prescribed.

**Section 4** bans a public officer from accepting more than remunerative position as chairman, director or employee of a company owned or controlled by the government; or any public authority after his retirement from Public Service and while receiving pension from public funds. However, section 14 (a) exempt members of legislative houses from the provision of this section.

**Sub – paragraph (2)** of this section also bans a retired servant from receiving any other remuneration from public funds in addition to his pension and the emolument of such one remunerative position. This provision disallows a public officer from benefiting twice from public funds, while there are others that are yet to benefit even once.

**Section 5** prohibits retired and ex – serving President, Vice – President, Chief Justice of Nigeria, Governor and Deputy Governor of a state from serving or accepting employment in foreign companies or enterprises. This is due to the sensitive nature of the offices they held.

**Section 6** prohibits a public officer from asking or accepting property or benefit of any kind for himself or any other person on account of anything done or omitted to be done by him in the discharge of his duties.

**Sub – paragraph 2** prohibits the receipt by a public officer of any gifts or benefits from commercial firms, business enterprises or persons who have contracts with the government.

**Sub – Paragraph 3** allows a public officer to accept personal gifts or benefits from relatives or personal friends, and donations or gifts to public institutions are allowed. The import of these consideration and stipulations is that a public servant must be loyal to government and must also be honest and fight against graft. Public servants are paid from government fund for doing their jobs and must not receive gratifications for jobs being done by them.

**Section 7** provides that the President and his Vice, Governor and his Deputy, Minister and Commissioner, Permanent Secretary, head of any public corporation, university, or other parastatals organisation shall not accept:

- A loan, except from government or its agencies, a bank, building society, mortgage institution or other financial institution recognized by law; and
- (b) Any benefit of whatever nature from any company, contractor, or businessman, or the nominee or agent of such person. With a proviso that a head of a public corporation or a university or other parastatal organisation may, subject to the rules and regulations of the body, accept a loan from such body.

**Section 8** is also an important aspect of good faith and it is to the effect that a public officer is under an obligation not to take bribe or any kind of inducement while executing his duties or responsibilities. A bribe can take the form of cash payment as secret commission, discount against other transaction or bonus for service rendered. A bribe represents a particular type of secret profit and the law takes





a very serious view of secret benefits as it can compel a public officer to compromise his position. Therefore, where it is established, it constitutes a violation of the code of conduct.

**Section 9** provides that a public officer shall not do or direct to be done in-house or in his office, any arbitrary act prejudicial to the rights of any other person knowing that such act is unlawful or contrary to any government policy.

**Section 10** also provides that, *'a public officer shall not be a member of, belong to, or take part in any society the membership of which is incompatible with the functions or dignity of his office'*. This provision is similar to Rule 020210 of the Public Service Rule which provides that: No public officer shall become a member of any secret society. Any public officer who is a member of such society shall renounce his membership forth with by making a statutory declaration to that effect, or resign his appointment, or retire from the service. This rule encourages ethics and morality in the Public Service by restraining officers from cultism and other unwanted social behaviours

**Section 11** is another important provision of the code of conduct that has a very good foundation in enhancing probity, honesty and good public image for the public servants. Thus, the section provides that any public officer shall within three months after being appointed into office and thereafter, at the end of every four years or the end of his term, submit to the Code of Conduct Bureau a written declaration of all his properties, assets and liabilities and those of his unmarried children under the age of 18 years. Any statement in the declaration that is found to be false by any authority or person authorized in that behalf to verify it shall be deemed to be in breach of the code and any property or assets acquired by a public officer after any declaration required under the constitution and which is not fairly attributable to the income, gift or loan approved by the code shall be deemed to have been acquired in its breach unless the contrary is proved. The provision of the law is in line with the legal concept of public accountability. Public officers shall remain honest and shall not misuse or misapply public funds. They are not expected to enrich themselves by taking advantage of their access to public funds and authority.

**Section 12** provides that any allegation that a public officer has committed a breach of or has not complied with the provisions of this code shall be made to the Code of Conduct Bureau. The Bureau has the power to investigate the alleged violation and if a case is found, institute an action at the Code of Conduct Tribunal. The Tribunal has the power to handle cases of breach of work ethics and code of conduct. Where any public officer is found guilty of contravening any section of the provision of the code of conduct, then the tribunal shall impose punishment which include any of the following:

- Vacation of office or seat in any legislative house, as the case may be;
- Disqualification from membership of a legislative house and from the holding of any public office for a period not exceeding two years; and
- Seizure and forfeiture to the State of any property acquired in abuse or corruption of office.





## CHAPTER TWO

### 2.0. CORPORATE GOVERNANCE

Corporate Governance may be defined as a set of relationships between an organisation's management, governing body, owners and other stakeholders in which power is exercised in the management of economic and social resources for enhanced performance and sustainable development.

Corporate Governance is the way in which parastatals, agencies or commissions are directed, controlled and led. It defines relationships and the distribution of rights and responsibilities among those who work with and in the organisation, determines the rules and procedures through which the organisation objectives are set, and provides the means of attaining those objectives and monitoring performance. Importantly, it defines where accountability lies throughout the parastatal, agency and commissions.

### 2.1. The Importance of Good Corporate Governance

Good Corporate Governance is central to the effective operation of all public bodies. As a result of such diverse and important roles, good Corporate Governance in Public Service organisations:

- Encourages global investors to invest in various sectors of the economy;
- Facilitates efficient and effective allocation of resources;
- Assures stakeholders, including the citizens that their welfare is of primary concern to the government and that the Public Services will be managed efficiently and effectively;
- Creates an enabling environment where the citizens are empowered to voluntarily participate in governance so as to contribute towards national development; and
- Assures stakeholders that those who mismanage or abuse the trust reposed in them shall be sanctioned in accordance with relevant laws, rules and regulations.

Governance arrangements and systems need to be strengthened as part of the drive to improve management in parastatals. The controls, processes, and safeguards in place should be assessed against the rules, principles, and good practice set out in extant rules and regulations.

### 2.2. Public Sector Corporate Governance Framework

Public Services present a complex and challenging Corporate Governance architecture made up of the following:

#### 2.2.1. Citizens

They are regarded as the owners of Public Service organisations. As such, Public Services are set up for public good.



### **2.2.2. Government**

Elected by the citizens and hold “shares” in trust for the citizenry.

### **2.2.3. Sector Ministers**

They have strategic control consistent with their responsibility to Parliament and the public. They have oversight of Public Sector organisations.

### **2.2.4. Parliament (National and State House of Assembly)**

Elected by the people, and part of the decision-making process in democratically elected countries, including Nigeria. The National Assembly passes legislation which underpins the operating framework, including functions and powers of Public Services. The National Assembly acts as fiduciaries of the citizens.

### **2.2.5. Boards**

They are appointed by the President and the Board/Councils are expected to set operational and administrative policies in accordance with government policy directives and also supervise the implementation of such policies. More importantly, the Board’s role is to provide strategic leadership, direction, support, and guidance. The Board – and its committees – need to have an appropriate balance of skills, experience, independence, and knowledge in the conduct of government business. The board also ensures the development and implementation of clear policies to guide operational leadership and responsiveness of organisation to stakeholders.

### **2.2.6. Management and Other Staff**

The Chief Executive Officer is appointed by the President, and at times on the advice of the Minister. Management is responsible for implementing strategy and measuring performance.

## **2.3. Principles of Good Corporate Governance**

Governance arrangements and systems need to be strengthened as part of the drive to improve management in federal parastatals, agencies and commissions. The following principles of good corporate governance shall be adhered to by Boards/Councils to improve upon governance practices in Public Service organisations:

### **2.3.1. Rule of Law**

Boards/ Councils shall follow due process. This means that the rights of employees shall be upheld during the investigation of an offence. The employee shall therefore be given the opportunity to defend himself. Penalty to be imposed shall be commensurate with the offence/misconduct so proven.

### **2.3.2. Accountability**

Board/Council members must be ready to render account of their stewardship to the President,



National Assembly and their respective supervising Ministers. They shall be held responsible for all acts of omission or commission on their part. Accountability implies that Board/Council members shall protect the interests of parastatals, agencies and commissions and govern them properly. Personal and parochial interests of Board/Council members should not take precedence over those of the organisations where they serve and the interests of the citizens.

### **2.3.3. Transparency**

Transparency is widely recognized as a core principle of good governance. Essentially, transparency promote openness of actions indecision-making processes, and consultative processes with relevant stakeholders. It means sharing information and acting in an open manner. Free access to timely, relevant, and accurate information is a key element in promoting transparency. This implies that Board/Council members in their dealings with others shall handle all transactions with a forthright, frank and open manner. Transparency implies full disclosure. There shall be no secrecy about transactions handled by a Board/Council member on behalf of the rest.

Furthermore, transparency improves the profile of an organisation and can increase the opportunity to access external funding. The enactment of the Freedom of Information Act (2011) was a watershed in the struggle to incorporate transparency in the Nigeria Public Service. The Freedom of Information (FOI) Act is one of the most important general regulations in place to ensure both transparency and accountability. The Act requires all public bodies to keep and maintain records and information about their activities in accessible form and to publish, and widely disseminate the information about the organisation as well as lists of the records, files, reports, and other materials so that they can be accessed by the public. More importantly, an information requests should be made available within 7 days after the application is received.

Good communication serves many functions and further reinforces accountability and transparency. Internally, communications will facilitate both operational delivery as well as change management activities.

### **2.3.4. Conflicts of Interest**

Board members who are also public officers shall not put themselves in a position where their personal interest conflicts or is likely to conflict with the performance of the functions of their office.

### **2.3.5. Integrity**

This is a core value that relates to honesty and strong moral values. Integrity also applies to faithfulness and diligence. Board/Council members must avoid exhibiting double standards and misinformation. Members shall be bold to resist fraudulent practices and shall not be complicit in all forms of corrupt practices.

### **2.3.6. Efficiency and Effectiveness**

These principles refer to leadership that produces results. Efficiency and effectiveness imply that resources shall be used at best to produce maximum results. Board/Council members shall refrain from misuse of corporate resources.



Board/Council members shall participate in all Board/Council meetings to make decisions and retain full and effective control over the organisations. Appropriate internal controls shall be instituted and monitored to prevent or reduce waste in organisations.

### **2.3.7. Social Accountability**

Board/Council members shall adhere to international principles as appropriate on:

- Human rights;
- Labour;
- Environment, health and safety; and
- Corruption

Board/Council Members must, therefore:

- Be concerned with more than only economic events;
- Not be exclusively interested in financial issues;
- Be accountable to a broader group of stakeholders; and
- Recognize that the success of their entities goes beyond reporting financial success.

### **2.3.8. Code of Conduct**

As a public office-holder, Board members' behaviour must be governed by the principles and a set of Code of Conduct. It is the responsibility of a Governing Board member to comply with the Code of Conduct imposed upon themselves.

1. Board/Council members shall impose upon themselves a Code of Conduct which shall define:
  - The personal conduct of members;
  - Relationship with the organisation and its staff members especially;
  - Management;
  - Relationship with stakeholders;
  - Attendance and active participation at meetings by members; and
  - Adherence to the oath of secrecy, oath of office and unauthorized disclosure of information.
  - Codes of conduct shall have sanctions to make them effective.

### **2.3.9. Independence**

Board/Council members must demonstrate independence of sound mind and thought. Members shall not allow themselves to be pressurized to engage in shady transactions for the benefit of others. Independence starts with self-confidence. Members shall seek a second opinion or legal advice when



they are not sure about the consequences of their action, especially when the request to perform that transaction or activity came from a third party. The independence of a member is likely to be assured if he refrains from seeking favours from management or third parties.

### **2.3.10. Evaluation**

The Board/Council shall on annual basis assess its performance and effectiveness as a team and that of individual members, including the Chief Executive Officer. This is in line with good Corporate Governance. Weaknesses noted shall be corrected through appropriate capacity development programmes and other behavioural changes.

Thus, Corporate Governance principles should involve:

- Effective interaction among the board/council, management, the external and internal stakeholders of the organisation;
- The board/council members' understanding that their purpose is to protect the interests of the organisation, while considering the interests of other stakeholders; and,
- The board/council knowing that its major areas of responsibility should be guiding, directing, and assessing the CEO, determining and overseeing the organisation's strategy, monitoring risks and control systems of the organisation.

A well-structured organisation and governance system should be such that:

- The assignment of tasks and responsibilities that define the job of individuals and units are cohesive;
- The clustering of individual positions into units and units into departments and eventually into hierarchy of management are fluid;
- The various mechanisms required to facilitate top-down coordination are functional;
- The various mechanisms to foster across units/departments coordination are also effective;
- The monitoring and control mechanisms are effective; and
- There are no "leakages", and funds of the organisation are appropriately invested or managed.

The absence of any or all of the above, calls for organisational review, including the governance system.

The Manual would ensure that:

- There is effective and efficient management so that the objectives of the entity are achieved;
- Organisational disasters that have engulfed many organisations globally may be avoided;
- "leakages" in all sectors of the Public Service are avoided; and
- Stakeholder satisfaction is achieved and sustained.



## CHAPTER THREE

### 3.0. APPOINTMENT, INDUCTION AND TENURE OF BOARDS

#### 3.1. Appointment

The President shall, acting in consultation with the relevant bodies, appoint the Chairmen and other members of the governing bodies of federal parastatals, agencies and commissions.

##### 3.1.1. Personal Attributes

The following attributes shall be taken into consideration in appointing Board/Council members.

- A. **Strategic Competence** – a major function of a Board/Council deals with strategy. The Board/Council shall constitute a “think-tank” that provides strategic direction of the organisation.
- B. **Financial Literacy** – it is the responsibility of Boards/Councils to review and approve financial statements prepared by management. The Members must possess analytical skills and be able to interpret financial statements and comment on them intelligently to ensure that all actions taken by management result in good financial health of the organisation.
- C. **Communication and Interaction skills** – A Board/Council member must be able to articulate his opinions and listen with empathy.
- D. **Professional qualifications, knowledge and experience should include:**
  - Human Resource Management;
  - Law;
  - Financial Management;
  - General Management; and
  - Information and Communication Technology.
- E. **Balance of skills** – even though it is unlikely to have individuals possessing all the qualifications listed above, there should be a balance of individuals whose strengths and weaknesses are complementary.
- F. **Character** – Board/Council members must be individuals who have consistently exhibited high values in the society.
- G. **Commitment** – making oneself available for Board/Council meetings and other activities is essential.
- H. **Gender balance shall be imperative.**



## 3.2. Relevant data on potential Board/Council members

At the point of nomination, the appointing authority shall obtain all the relevant information about the potential Board/Council member.

No person shall be appointed as a Board/Council member unless he/she shall prior, to the appointment, has consented, in writing, to be appointed.

### 3.2.1. Formal Appointments

All appointments to Board/Council membership shall be in writing. Board/Council members shall swear the:

- Oath of Office; and
- Oath of Secrecy

Organisations shall keep registers of Board/Council members.

## 3.3. Tenure of office

The tenure of office of a Board/Council member shall be determined by the provision of any law existing at the time. Board/Council members must, therefore, study and be conversant with the legal instruments establishing their organisations.

Issues such as:

- Possible renewal of tenure;
- Resignation of membership; and
- Replacement of a member, where necessary, and circumstances in which this may occur shall be provided for in the legislative instrument.

## 3.4. Induction

Board/Council members shall go through an induction programme before the first Board/Council meeting.

The induction programme shall consist of:

- Induction pack, and
- Training programme

An induction pack shall consist of the:

- Audited Annual Report and Accounts of the organisation over the previous three years;
- Strategic Plan (or at least the Executive Summary thereof);





- Organogram;
- Minutes of previous Board/Council meetings (for the last six months);
- Description of Board/Council procedures;
- Corporate Governance Manual for the Public Services;
- Schedule of dates of Board/Council and Committee meetings;
- Names, addresses and telephone numbers of other Board/Council members and secretary;
- Legal document establishing the organisation;
- Matters Reserved for the Board (or Authorization Limits);
- Any other document that the new Board/Council member(s) must have.

A training programme shall focus on:

- The structure and role of the Public Service;
- Sector specific for the Board/council members;
- Management briefing specific to the organisation;
- Corporate Governance;
- Procurement process;
- Performance management;
- Policy decision making process;
- Budget process;
- Government machinery;
- Strategic Planning; and
- Financial Management.

### **3.5. Familiarization visit**

As part of the induction programme, Board/council members shall visit branches and facilities of the organisation to familiarise themselves with employees, ascertain the conditions under which they operate and the equipment they operate with.

### **3.6. Capacity Development**

Apart from the initial induction programme, organisations shall make provision for the capacity development of Board/Council members.





Irrespective of a Board/Council member's experience and or academic and professional qualification, the need for continuous capacity development is imperative.

### **Termination**

The tenure of Board/Council members shall come to an end:

- A. When the period for appointment ends;
- B. When members resign their appointments upon submission of written notice of resignation to the appointing authority. A member may resign for various reasons including:
  - Personal;
  - Major conflict of interest;
  - Health;
  - Concern over the position of the organisation; and
  - Serious dissent with other Board/Council members.
- C. Death naturally ends membership of a Board/Council member.
- D. Removal by the appointing authority.
  - The President acting in consultation with the supervising Minister of a parastatal, agency or commission, or relevant body, including the Federal Executive Council (FEC) may remove a Board/Council member. In line with good practice, the member shall be notified of the grounds for his removal.
- E. Dissolution of the Board/Council
  - A member of a Board/Council shall be deemed to have ceased to be a member, if the Board/Council is dissolved by the appointing authority, and re-constituted, without his inclusion in the membership.



## CHAPTER FOUR

### 4.0. RESPONSIBILITIES, DUTIES AND LIABILITIES

#### 4.1. Rules covering the Roles and Responsibilities of Parastatal Boards

Some rules covering the roles and responsibilities of parastatal boards are set out in the Public Service Rules. These Rules (2008 Edition, Office of the Head of the Civil Service of the Federation, Section on Parastatals Board Council Matters, pp. 109-1100) state that:

- Statutory boards/councils shall set operational and administrative policies in accordance with government policy directives and shall supervise the implementation of such policies;
- A board shall not be involved directly in the day-to-day management of a parastatal;
- A minister exercises control of parastatals at policy level through the board of the parastatal only;
- The board must only operate as a part-time board in accordance with extant rules that forbids allocation of official quarters to members on a permanent basis, use of official vehicles by members on a permanent basis and payment of estacode allowances for only overseas' travels approved by the Office of the Secretary to the Government of the Federation and their supervising ministry;
- Accommodation shall not be provided to any part-time member of a board on a permanent basis;
- No part-time member of the board shall be allowed to retain official vehicle for use on a permanent basis.

#### 4.2. Operation of the Supervising Ministry vis-à-vis Parastatals

It is very important that the supervising ministry operates within all the provisions of the administrative guidelines regulating the relationship between it and the parastatal, agency or commission. A Chief Executive Officer of a parastatal can strengthen the relationship with the supervising ministry by collaborating effectively with it within the confines of the law.

#### 4.3. Governing Board/Council

##### A. Responsibilities

The main areas of responsibilities of a Board/Council are:

##### 4.3.1. Strategic direction

- Provide leadership for the attainment of the organisation's vision, mission, values and structure.



- Approve the strategic plan, annual budgets and other relevant documents; and
- Submit statutory and other periodic reports to the appropriate body.

#### **4.3.2. Policies**

Formulate organisational policies and monitor their implementation.

#### **4.3.3. Risk Management**

Understand the risks that the organisation faces and set acceptable threshold for these risks.

#### **4.3.4. Management oversight**

The oversight responsibilities of the Board/Council include the following:

- Ensure that the Federal Government of Nigeria's long-term interests are served;
- Work with the management to determine the organisation's mission and long-term strategy;
- Promote sustainable and cost-efficient activities of the organisation;
- Establish and promote the objectives, business and integrity of the organisation;
- Establish internal control over financial reporting, and assess the organisation's risks and strategies for risk mitigation;
- Monitor the performance of management in achieving set objectives of the organisation;
- Requesting appropriate reports from Management.

#### **4.3.5. Compliance**

Boards/Councils shall ensure compliance with all applicable laws and regulations of the land.

#### **4.3.6. Appointments**

Board/Councils shall ensure the appointment of other management staff in accordance with extant rules and regulations.

#### **4.3.7. Auditing**

Board/Councils shall ensure regular internal/external auditing of the business financial transactions and statements of the organisation; and that audit recommendations are implemented promptly.

#### **4.3.8. Human Resource Management**

Board/Councils shall ensure the development of appropriate Human Resource Management systems, policies, procedures and practices to promote high productivity.



#### **4.3.9. Procurement & Other Business Transactions**

Board/Councils shall ensure that the organisation discharges all contractual obligations in line with the extant Public Procurement Act at all times.

#### **4.3.10. Records of Transactions**

The boards should establish a system to ensure that all decisions relating to the use, commitment, exchange or transfer of resources involving members of the board, are documented and records of transactions maintained to ensure traceability from inception through completion.

### **B. Duties of Boards/Councils**

The major duties of Board/Council members are to:

- Keep themselves abreast with the organisation's business;
- Ensure good Corporate Governance;
- Exercise fiduciary duty of care not to put themselves in a position where there is a potential conflict between their own personal interest and their duty to the organisation;
- Ensure critical review of all proposals and other issues placed before the Board/Council;
- Prepare for Board/Council meetings, study working papers and be prepared to ask pertinent questions at meetings;
- Uphold the values of accountability, efficiency, probity and transparency;
- Periodically update themselves on Corporate Governance;
- Have the general knowledge, skills and experience that may reasonably be expected of a Board/Council member carrying out the specific duties in relation to the organisation;
- Undertake to act for the organisation in a relationship of trust and confidence;
- Ensure that:
  - i. Decisions are made methodically and promptly.
  - ii. Reasons for such decisions are recorded and when necessary, seek expert advice.
- The Board should establish a formal procedural and financial regulations to govern the conduct of its business;
- The board should make a senior executive responsible executive responsible for ensuring that the appropriate advice is given to it on all financial matters;
- The board should make a senior executive responsible for ensuring that board procedures are followed and that all applicable statutes and regulations and other relevant statements of best practices are complied with;



- The board should establish a remuneration committee to make recommendations on the remuneration of top executives. Information on senior executives' salaries should be published;
- The board should ensure that the parastatal's rules for recruitment and management of staff provide for appointment and advancement on merit;
- The board should establish a strong anti-corruption policy with entrenched whistle blower mechanisms; and
- The Chief Executive Officer should be accountable to the board for the ultimate performance of the public policy and for the implementation of the policies;
- The board should put in place appropriate mechanism and a formal code of conduct defining standards of behaviour to which individual board members and employees of the parastatals subscribe and adhere.

### **C. Liabilities**

Board/Council members are jointly and severally liable whenever a liability arises. In other words, they are liable both together as a group and individually.

- Where there is a breach of duty by any member of the Board/Council, the Board/Council Members may recommend any of the following actions:
  - Request for restoration of its property, where applicable;
  - Demand return or refund of profit, where applicable;
  - Abrogate the contract, where applicable;
  - Claim damages to indemnify the organisation as a result of loss suffered;
  - Injunction to prevent the Board/Council member from carrying out, or continuing with the specific breach of duty;
  - Sue the Board/Council member for negligent performance;
  - Recommend dismissal of the Board/Council member.

## **4.4. The Chairman**

The Chairman is responsible for leadership of the board and for ensuring its overall effectiveness. The roles of Chairman and Chief Executive should be held by different individuals. Key principles to be followed here are as follows:

- The Board should be led by a non-executive Chair;
- There should be a formal, rigorous and transparent process for the appointment of the Chairman;



- The duties, roles and responsibilities, terms of office and remuneration of the Chairman should be set out clearly and formally defined in writing.

The Chairman is responsible for:

- Assessing the performance of non-executive board members;
- Representing the public body in discussion with ministers;
- Advising the sponsoring department and ministers about board appointments and performance of individual non-executive board members;
- Ensuring that non-executive board members have a proper knowledge and understanding of their corporate role and responsibilities;
- Ensuring that the board, in reaching decisions, takes proper account of guidance provided by the sponsoring department or ministers;
- Ensuring that the board carries out its business efficiently and effectively;
- Developing an effective working relationship with the Chief Executive and other senior staff;
- Ensuring that the board carries out its business efficiently and effectively.

## 4.5. The Chief Executive Officer

### 4.5.1. Executive Head

The Chief Executive Officer is the executive head of the parastatal, agency or commission. Other alternative titles used within the Public Service include:

- Director-General;
- Executive Director;
- Executive Secretary;
- Administrator;
- Registrar; and
- Any other in the Chief Executive Officer category.

For the purposes of uniformity and consistency, the title “Chief Executive Officer” has been adopted.

### 4.5.2 Core functions

The core functions of the Chief Executive Officer include the following:

- Day to day administration of the corporate entity;
- Providing strategic leadership for the management of the organisation;



- Providing leadership in achieving goals and objectives;
- Developing operational plans and budgets for board's/council's approval;
- Monitoring activities of the organisation to ensure that targets are met;
- Safeguarding assets of the organisation;
- Maintaining a positive and ethical work climate;
- Providing the board/council with timely, relevant and accurate information for purpose of decision making;
- Implementing board/council decisions promptly;
- Acting as the chief disciplinary officer of the organisation; and
- Ensuring that management staff are informed of board/council decisions affecting their departments.

#### **4.5.3 The Board/Council Secretary**

#### **4.5.4 Public Service organisations shall have Secretariats headed by a Secretary to ensure the smooth execution of Board/Council functions.**

#### **4.5.5 The position of the Secretary may be encumbered as follows:**

- By appointment in accordance with the provision in the Act of the organisation;
- By the CEO where the Enabling Act so provides;
- By the appointment of a lawyer who is designated also as the Board Secretary; and
- The designation by the Board/Council and the CEO of a member of staff of the management to act as secretary to the Board.

#### **4.5.6 The core responsibilities of the Secretary include the following:**

- Organising Board/Council and committee meetings in consultation with the Chief Executive Officer and the Board Chairman;
- Taking minutes of proceedings at meetings;
- Guiding the Board/Council collectively and individually as to their duties and responsibilities;
- Making Board/Council members aware of all relevant regulations and legislations relevant to their functions;
- Preparing meeting agenda in consultation with the chairman and other members;
- Maintaining statutory registers;
- Providing inputs for the preparation of Board/Council work plan (calendar of activities);



- Coordinating management reports for consideration by the Board/Council; and
- Organizing induction programmes for Board/Council members.

**4.5.7 A good, working relationship between the Secretary and the Board/Council Chairman is critical to the effective running of the Board/Council.**





## CHAPTER FIVE

### 5.0. MEETINGS OF THE BOARD/COUNCIL

#### 5.1. Meeting

**5.1.1** The term meeting includes, except where inconsistent with any legal enactment:

- Physical presence of members;
- Video conference or similar electronic channel allowing simultaneous visual and audio participation;
- Telephone conferencing; and
- Written resolution signed by all board/council members.

#### 5.2. Procedure for convening meetings

Meetings shall be convened in accordance with the provisions in the enabling Act. Generally, requisitioning of a Board/Council meeting shall be the responsibility of the Board/Council chairman in consultation with the CEO. Various laws of organisations shall give further directives on the subject. Notice of a Board/Council meeting shall indicate proposed date, time, venue and agenda.

#### 5.3. Frequency of meetings

The frequency of Board/Council meetings shall be indicated in the laws establishing organisations. In the absence of such provision, the Board/Council shall meet quarterly. The Board/Council shall establish a schedule for holding its meetings.

#### 5.4. Effective meetings

Effective meeting is characterized by:

- Appropriate agenda for the meeting;
- High attendance by members beyond quorum;
- Punctuality at meetings;
- Receipt of board/council papers in good time by members;
- Thorough preparation by members;
- Effective control and conduct of meeting by the chairperson;
- Open and frank discussions by members;
- Decisions made and not postponed;
- Proceedings/minutes duly recorded and signed;
- Follow-up on action taken on decisions to ensure that all decisions are implemented.



## 5.5. Duration

The duration of Board/Council meetings shall be determined by the agenda to be discussed and the frequency of meetings held by the Board/Council.

Duration shall also be influenced by Board/Council culture, effective use of time, effective committee work and dispatch of documents to members in good time.

## 5.6. Agenda of meetings

The Chairperson and the Secretary shall draw up the agenda of the meeting in consultation with the Chief Executive Officer and other Board/Council members.

The agenda shall contain the list of items of business to be discussed at any particular meeting, including:

- Confirmation of previous minutes;
- Matters arising from decisions taken at the previous meeting;
- Formal approval of matters requiring limited discussions;
- Reports from management staff: CEO, Finance Director, etc.;
- Reports from standing committees;
- Operational policy issues;
- Strategic issues; and
- Any other business.

## 5.7. Working Papers for Board/Council Meetings

The Board/Council shall determine the form, structure and time of receipt of all papers for discussion. To make good decisions, a Board/Council must receive the right information from the Chief Executive Officer at the right time as per Board/Council policy and in the right form.

## 5.8. Quorum

The number of members constituting a quorum may be found in the legal document establishing the organisation. In the absence of such provision, the Board/Council shall decide on the quorum for its meetings, which shall not be less than one half of the membership.

The governing document may state whether the quorum is needed to start a meeting or must be maintained throughout the meeting.

In the absence of any specific provision the Board/Council must establish a position by making a suitable rule.



Where a quorum is not obtained, the meeting can be automatically adjourned for some days and members reconvene at a later time when a quorum will be attained.

It is a practice when quorum is not obtained for members present to meet and arrive at decisions which are ratified at the next meeting when a quorum is formed. This should be an exception. Those who agree to serve on Boards/Councils must be committed to the service of the organisation and attend meetings.

## **5.9. The Role of the Chairperson**

The chairperson shall perform the following functions in relation to Board meetings:

- Ensure that the Secretary has sent out the notice, agenda and supporting documents in good time in accordance with Board/Council policy;
- Ensures that items on the agenda can be covered within the time set for the meeting;
- Signs minutes of previous meeting after approval;
- Acts as a facilitator ensuring that no member dominates discussion, that appropriate discussion takes place and that relevant decisions are made;
- Offers members the opportunity to speak on each item and encourages them to participate fully in the meeting;
- Ensures that Board decisions are implemented.

## **5.10. The Role of the Secretary to the Board/Council**

The Board/Council Secretary shall perform the following functions:

- Notifies members of the time, date and place of meeting; prepares the agenda and circulates it with associated papers; responsible for the following housekeeping arrangements:
- Ensures that the meeting venue is arranged;
- Appropriate logistics have been secured for the meeting;
- Reminds management staff who are to make presentations appropriately;
- Ensures that there are spare copies of all documents needed for the meeting;
- Ensures that the meeting is properly convened (i.e. there is a quorum);
- Resists the temptation to speak on anything other than procedural matters or when requested to give an opinion;
- Advises, without request or invitation from the chairman, if any action proposed to be taken by the Board/Council is unlawful or contrary to the governing document or any other legal enactments;
- Records proceedings at the meeting;



- Conveys and monitors decisions of the Board/Council; and
- Keeps custody of official documents of the Board/Council.

## 5.11. Conduct of Meeting

The meeting shall be conducted as follows:

- Chairman calls the meeting to order;
- Agenda is approved;
- Apologies received, if any;
- Read and confirm minutes of previous meeting;
- Consider matters arising from the minutes;
- Receive and consider the report of the CEO;
- Receive and consider specific management reports;
- Receive and consider reports from standing committees; and
- Consider new business and any other business.

## 5.12. Emergency Meeting

Emergency meeting may be convened in accordance with the provisions in the enabling Act, where applicable to discuss matters that are urgent and cannot wait for the regular meeting. An emergency meeting shall discuss matters giving rise to its calling.

## 5.13. Minutes/Records of proceedings

It is a legal requirement that minute of all meetings of the Board/Council and any Committees of the Board/Council are kept. Minutes are public documents that become part of the historical record of an organisation and, therefore, must be accurately captured. The minutes shall record:

- The precise wording of any resolution;
- Summary of discussion on each item of business;
- Information upon which the decision was based;
- Details of the decision;
- Action required; and
- Date, time and venue for next meeting.

The minutes shall be signed by the chairman. The chairman shall initial all pages and sign the last page. The minutes shall be prima facie evidence of the proceedings of the Board/Council members.



The Minutes shall be confirmed and approved by members who were present at the earlier meeting.

## 5.14. Board Decisions

Board decisions may be arrived at in one or a combination of the following:

- Consensus;
- Compromise;
- Majority vote; and
- Casting vote.

## 5.15. Collective Responsibility

Board/Council members are jointly and severally responsible for the decisions of the Board/Council and the actions taken thereon by management of the organisation. Board/Council members are, therefore, expected to accept collective responsibility for the decisions of the Board/Council as loyal members of the Board/Council.

However, where a member is unable to agree with his/her colleagues on the decisions made, then he/she should consider taking any or all of the following options:

- Express in unequivocal terms, his dissent and the reasons thereof;
- Request for a second professional opinion on the subject;
- Request that the decision be postponed for further research, reflection and consultation;
- Document his/her dissent and request that his decisions be put in the minutes; and
- Request for a special Board/Council meeting to consider the subject;

Where a member is still dissatisfied after exploring the options above, he/she may pursue the following options:

- Inform the appointing authority about the developments; or
- Resign as a member of the Board/Council.



# CHAPTER SIX

## 6.0. COMMITTEES OF BOARDS/COUNCILS

### 6.1. Standing Committees

Standing committees may be formed to facilitate the decision-making process of the Board/Council. Standing Committees must have Terms of Reference.

While the Acts establishing some Public Service organisations may prescribe the types of committees that should be formed, the Board/Council is at liberty to form any committee that it considers necessary for the efficient discharge of its mandate.

#### Benefits

The benefits inherent in the use of the committee system include the fact that they:

- Are smaller in size and are able to devote more time to the assignments on hand;
- Can delve into complex issues;
- Can act as a liaison between the Board/Council and Management and thus take off a lot of pressure from Management; and
- Facilitate decision making process of the full Board/Council.

### 6.2. Types of Standing Committees

The following are some of the key standing committees a Board/Council may form based on the provisions made in the enabling Act or other applicable statutory provisions:

- Human Resource, Administration and Legal Committee
- Audit Report Implementation Committee
- Finance Committee

#### 6.2.1. Details of Standing Committees

##### 6.2.1.1. Human Resource Management, Administration and Legal Committee

The role of this committee is to assist the Board/Council to oversee activities and programmes related to human resource management, administration and legal issues.

The Committee shall be responsible for the following:



- A. Human Resource Management. The committee shall:
- Ensure the organisation has appropriate human resource policies for recruitment, capacity development, career and succession planning, compensation and reward systems;
  - Monitor implementation of such policies;
  - Review conditions of service of management and employees and make appropriate recommendations to the Board/Council;
- B. Governance
- Oversee all arrangements for the induction of new Board/Council members;
  - Coordinate Board/Council evaluation and provide feedback to the Board/Council;
  - Ensure the organisation adopts best practice in every aspect of the operations of the Board/Council;
  - Report to the Board/Council on developments in Corporate Governance;
  - Recommend strategic direction of the organisation;
  - Formulate policies that will improve upon Board/Council-Management relations; and
  - Ensure that there is a succession plan in place for all management positions;
- C. Legal
- Recommend to the Board/Council amendments to the legislative document;
  - Ensure that the organisation complies with all legal issues pertaining to their area of operation; and
  - Advise on legal issues.
- D. Ethics
- Review and recommend to the Board/Council all matters pertaining to professional standards and practice;
  - Ensure that there is a code of conduct in place for Board/Council members, management and employees and monitor its implementation.
- E. Remuneration
- Specific responsibilities include:
- Review and recommend to the Board/Council for approval, of staff and management, compensation plans;
  - Review board remuneration and make recommendations to the Board/Council for approval and onward transmission to Ministry of Finance through the Sector Minister;
  - Monitor compliance by management with regard to their terms and conditions of contract; and



- Recommend appropriate guidelines for staff performance approval, rewards and sanctions.

#### **6.2.1.2. Audit Report Implementation Committee**

The Committee is to:

- Assist the Board/Council in carrying out its duties in relation to audit reports and regulatory conformance; and
- Serve as a forum for interaction between the Board/Council and internal and external auditors.

#### **Responsibilities**

The responsibilities of the Committee are as follows:

##### **A. External Audit**

- Negotiate and agree on the level of audit fees;
- Review the annual audit plan with the external auditors;
- Clarify matters arising in the management letter and satisfy itself that they are being followed up;
- Obtain assurance from the external auditor that adequate accounting records are being maintained.

##### **B. Internal Audit**

The Committee shall meet with the internal auditor to review:

- The objectives, plans and policy of the internal audit department;
- The quality of internal audit staff and the training needed to update their skills; and
- The activities or operations of Internal Auditors.

##### **C. Internal Controls**

The Committee shall:

- Review the adequacy of the internal controls of the organisation;
- Request for reports from management on specific issues of internal control;
- Request for annual report from the Chief Executive Officer on the subject;
- Discuss with internal and external auditors about the scope and nature of the operations of the organisation; and
- Review the whole system of internal controls, including financial control and risk management.





#### **6.2.1.3. Finance Committee**

The financial administration of each agency needs to be supervised by the Board/Council. Therefore, the Finance Committee's role is to assist the Board/Council to ensure sound and effective financial management.

#### **6.2.1.4. Audit, Risk and Internal Control Committee**

The Audit, Risk and Internal Control Committee shall:

- Comprise Board Members only; and
- Have at least one member of the sub-Committee who has significant and relevant financial/audit experience.

Other responsibilities include:

- Review of the financial statements and any interim audit reports produced;
- Holding discussions with Auditors on any significant matters that arise on the audit;
- Review of internal audit program and significant findings of internal auditors;
- Review of the audit report and any management letters of External Auditors; and
- Review of system of Internal Controls.

### **6.2.2. Financial Management Reporting**

- A. The Committee is responsible for reviewing the financial statements and the budget of the organisation. In undertaking the review, the committee shall take note of:
  - Any changes in accounting policies and practices;
  - Any unusual transactions;
  - Any proposed adjustments not implemented and the reason for non-implementation;
  - Alternative methods of disclosure;
  - Implementation of any new accounting system;
  - Compliance with accounting standards; and
  - Variances in revenue and expenditure and the reasons thereof.
- B. The Committee is responsible for oversight of compliance with statutory responsibilities relating to financial reporting in accordance with extant Financial Administration Regulation.



C. Investment.

The Committee shall:

- Shall review all investment proposals and make recommendations to the Board/Council;
- Shall formulate appropriate policies on investment and recommend to the Board/Council;
- Monitor and evaluate all investments to ensure that the organisation is receiving value for money; and
- Advise on the placement of surplus funds or the sourcing of funds to meet operational needs.

### **6.3. Appointment of Standing Committee members**

#### **6.3.1. Composition**

- The Board/Council shall constitute the membership of the standing committees;
- The chairperson of a Committee shall be appointed by the Board/Council. However, the Board/Council may also delegate that responsibility to the Committee members themselves;
- Non-Board/Council members may be co-opted as members of the Committee; and
- General standing Committees are not to be chaired by a Chairman.

#### **6.3.2. Secretary**

The Secretary to the Board/Council shall serve as secretary to all standing committees, unless otherwise prescribed by the enabling Act.



# CHAPTER SEVEN

## 7.0. CORPORATE REPORTING AND COMPLIANCE

### 7.1. Oversight Responsibility

The oversight responsibility of the Board/Council requires demanding appropriate reports from Management.

### 7.2. Financial Reporting

#### 7.2.1. The responsibilities of Board/Council members with regard to financial reporting, are to:

- Ensure that competent and qualified accounting staff are employed;
- Ensure that the organisation prepares financial statements in accordance with approved and existing accounting standards;
- Maintain adequate systems of internal controls within the organisation;
- Ensure the integrity and adequacy of the financial statements of the organisation; and
- Ensure the preparation of the annual budget.

#### 7.2.2. Financial Statements (unaudited)

The report shall be submitted periodically in accordance with the Financial Administration and extant Financial Administration Regulations.

#### 7.2.3. Internal Audit Reports

The Board/Council shall demand periodic audit reports in accordance with the extant financial rules and regulations.

The reports shall indicate any weaknesses that were detected during the audit. It must contain Management responses on action taken or intended to be taken to address the identified weaknesses.

#### 7.2.4. Annual Budget

The Board/Council shall approve the annual budget of the organisation before its submission to the sector Minister or relevant body and shall thereafter monitor its implementation.

#### 7.2.5. Audited Financial Statements

- Within the Public Service, the Auditor-General is the statutory auditor. The Auditor General may delegate this function to an auditing firm;



- Board/Council members shall receive, review and approve the audited financial statements;
- Board/Council members must call for the Management Letter, which will indicate any weaknesses the statutory auditor came across in the performance of his/her duties;
- Management must respond to all the issues raised in the Management Letter; and
- The Audit Review Implementation Committee (ARIC) is the appropriate Board/Council organ to:
  - Review all the reports and make recommendations to the Board/Council for approval, and
  - Liaise with Management to ensure that recommendations are implemented.
- The Board/Council shall sanction management for non-implementation of ARIC recommendations.

#### **7.2.6. Strategic Planning**

- The Board/Council shall ensure the development and the implementation of the Strategic Plan of the organisation; and
- Monitor and evaluate the performance of the Strategic Plan.

### **7.3. Operational Reports**

The Board/Council shall:

- Shall ensure the preparation of quarterly and annual operational reports;
- The operational reports shall cover the core business of the Public Service organisation; and
- The report shall indicate the resources needed to help achieve maximum results and how these resources shall be acquired in view of financial constraints.

### **7.4. Human Resource Management Report**

The Board/Council shall ensure that approved training programmes for staff are implemented and other approved HR programs submitted to it annually.

### **7.5. Compliance**

The work of Public Service organisations and the Board/Council shall be carried out in accordance with their enabling Acts as well as the Public Procurement Act, 2007 and other relevant statutes including the following:



A. Financial Administration Act, to:

- Regulate the financial management of the public sector;
- Prescribe responsibilities of persons entrusted with financial management within the public sector; and
- Ensure the effective and efficient management of state revenue, expenditure, assets, liabilities and resources of the government, the Consolidated Fund and other public funds.

B. Labour Policy

The Labour policy regulates the relationship amongst labour, employers, trade unions and industrial relations. It applies to all workers and employers except the Armed Forces, the Police Service, the Prison Service and the security and intelligence agencies specified under the Security and Intelligence Agencies Act. Board/Council members must be conversant with the law/policy because of its interactions with the human resource of the organisation.



## CHAPTER EIGHT

### 8.0. THE RELATIONSHIPS AMONG BOARD/COUNCIL, THE CHIEF EXECUTIVE OFFICER AND SECTOR MINISTER

#### 8.1. Appointment of Chief Executive Officer (CEO)

The CEO shall be appointed by the President in consultation with relevant bodies, including the Federal Executive Council and the supervising ministry.

#### 8.2. Terms of Appointment

Terms of appointment shall be as specified in the appointment letter issued by the Office of the Secretary to the Government of the Federation (OSGF) and other appointing authorities. The tenure of office shall be indicated in all appointment letters.

#### 8.3. Accountability

The CEO is accountable to the Board/Council for the effective and efficient administration of the organisation. The CEO must ensure that the Board/Council is presented with all the information relevant to any matter on which it is expected to make a decision.

#### 8.4. Authority

The CEO derives his/her authority from both the Board/Council and the enabling Act.

#### 8.5. Matters Reserved for Approval by Boards/Councils

The Board/Council shall approve the following, subject to existing regulation of the Public Service:

- Appointment/Promotion of senior staff of the organisation;
- Conditions and Schemes of Service;
- Accounting Policies;
- Determine authorization limits;
- Financial Statements (both audited and unaudited);
- Annual Budget;
- Strategic Plan;
- Opening and Closure of Bank Accounts;
- Investments;
- Overseas business travels and training of the CEO;
- Annual report.



## 8.6. Matters Reserved for the CEO

- Day-to-day administration of the organisation;
- Operation of bank accounts as laid down in the Financial Administration Regulations; and
- Appointment/promotion of junior staff.

**8.6.1.** It should be noted that CEOs are not responsible for policy-making and therefore must act in good faith to allow the Boards/Councils exercise their policy-making functions.

## 8.7. Cooperation between the Board/Council and the CEO

*The working relationship between the Board/Council and the CEO must be cordial and mutually respectful to enhance growth and success for the organisation.* Board/Council and CEO must cooperate in order to fulfil their mutual functions in the following areas:

- Policy formulation and implementation;
- Appointment/promotion of senior management;
- Determination and advising on compensation;
- Reviewing organisational structure;
- Instituting internal controls;
- Strategy formulation and implementation;
- Risk management; and
- Corporate oversight and internal controls.

**8.7.1.** It should be noted however, that Boards/Councils do not have administrative or executive functions unless otherwise specified in the enabling Act and must act in good faith to allow the CEO to fully exercise his/her administrative functions.

## 8.8. Possible causes of conflict between Board/Council and CEOs

Some of the possible causes of conflict between the Board/Council and CEOs include:

- Lack of well-defined authorisation limits;
- Lack of clear understanding of the different roles between the Board/Council (governance) and the CEO (management);



- Where the Board/Council attempts to “micro manage” the organisation either due to a lack of understanding of its role, or abuse of power;
- Where CEOs erroneously think that Board/Council and CEO have the same appointing authority and therefore CEOs are not accountable to the Board/Council;
- Where Boards/Councils attempt to allocate to themselves corporate facilities such as vehicles, office space etc.;
- Power struggle between some Board/Council members and the CEO;
- Personality clash between CEO and chairperson or among members; and
- Lack of mutual respect between CEO and Board/Council members.

**8.8.1** Board members are not entitled to the allocation of permanent office space and vehicles for their personal use.

## **8.9. Resolution of Conflict**

Conflicts between the Board/Council and the CEO must be resolved as quickly as possible in order for the organisation not to suffer negatively from the conflict. Where necessary, assistance of the SGF may be sought. It is expected that conflicts should normally be resolved within a month.

## **8.10. Sector Minister – Board/Council Relationship**

Upon appointment as Board/Council members by the President, a working relationship begins between the Sector Minister and the Board/Council. A good working relationship between the Sector Minister and the Board/Council will facilitate the achievement of corporate objectives.

The relationships may be classified as:

- Ministerial Support;
- Business Planning; and
- Policy Advice.

**8.10.1** Sector Ministers shall hold the Boards/Councils accountable for their performance subject to provisions of the enabling Act.

This process shall involve:

- Regular Ministerial and portfolio briefings as may be agreed between the Minister and the Board/Council;
- Offering advice to the Minister as and when required; and





- Submission of quarterly performance reports to the Minister, or any other appropriate authority.

**8.10.2.** Copies of approved strategic plans of Public Service organisations must be given to the sector Ministers to enable them understand the dynamics of the organisations.

**8.10.3. Sector Minister - CEO Relationship**

A good working relationship between the Sector Minister and the CEO will facilitate the achievement of corporate objectives.

The relationships may be classified as providing technical advice as and when needed by the Minister.



# CHAPTER NINE

## 9.0. ETHICAL STANDARDS

### 9.1. Ethical Codes

They are powerful instruments that guide the behaviour of organisations. Codes must define the moral standards or guidelines that need to be respected by all members of the organisation in their dealings with internal and external stakeholders.

### 9.2. The Role of the Board/Council

The Board/Council shall:

- Establish values to support organisational vision and mission;
- Establish principles and standards of ethical business practice within the organisation;
- Ensure communication of ethical standards to all employees;
- Ensure appropriate training on ethical standards;
- Monitor ethical behaviour of employees through appropriate reporting procedures;
- Eschew unethical behaviour and lead by example; and
- Ensure that all unethical practices by employees are sanctioned.

### 9.3. Ethical Behaviour of Board/Council

The ethical behaviour of Board/Council can be assessed with regard to their relationship with the following:

- Organisation
- Employees
- Government
- Clients/service providers
- Civil society

#### 9.3.1. The organisation

The Board/Council members must:

- Exhibit character of personal integrity;
- Show loyalty to the organisation;
- Handle information with confidentiality;
- Avoid abuse of corporate resources (e.g. vehicles, accommodation);



- Avoid abuse of power;
- Refrain from allocating to themselves offices; and
- Limit their demands to the terms and conditions of their appointment.

### **9.3.2. Employees**

The Board/Council members must:

- Deal courteously with employees;
- Give fair and adequate compensation; and
- Respect rights of employees, irrespective of ethnicity, sex, religion, disability, experience and education.

### **9.3.3. Government**

The Board/Council members must:

- Report accurately to the President, the Sector Minister, or other appropriate authority as defined by Law;
- Carry out their duties with due diligence; and
- Adhere to confidentiality rules.

### **9.3.4. Clients**

The Board/Council members must:

- Ensure clients are provided with avenues of lodging complaints about the behaviour of employees;
- Ensure that clients are provided with all the information they need to enable them transact business with the organisation; and
- Ensure any acts of bribery or corruption are discouraged.

### **9.3.5. Service providers**

The Board/Council members must:

- Ensure the termination of dealings with service providers who engage in acts of bribery and corruption;
- Ensure effective structures for quality assurance;
- Avoid any relationship that will tarnish the image of the organisation; and
- Ensure that effective structures are in place to prevent bribery and corruption.

### **9.3.6. Civil Society**

The Board/Council members must:

- Ensure that due attention is given to safety and environmental issues; and
- Ensure that the organisation engages in corporate social responsibility.



## 9.4. Abusive Conduct

Abusive conduct (physical, verbal and psychological) by a Board/Council member towards anyone - employee, fellow Board/Council member, service provider, etc. - shall not be tolerated.

## 9.5. Sexual Harassment

Sexual harassment shall not be tolerated. Board/Council members must not be complicit in any form of sexual harassment.

## 9.6. Gifts

Board/Council members must not solicit and/or accept gifts, tangible or intangible, directly or indirectly from persons with whom they come into contact in the course of their official duties.

## 9.7. Disgraceful, Dishonourable and Unprofessional Conduct

Any conduct that demonstrates a lack of integrity, dishonesty, abuse of power and authority, and lack of concern for the welfare of others, should be avoided.

## 9.8. Conflict of Interest

9.8.1. Conflict of interest may arise in several forms including:

- Using for his/her own advantage any money or property of the organisation;
- Using for his/her personal advantage, confidential information or special knowledge obtained by him/her in his/her capacity as a Board/Council member;
- Being interested directly or indirectly in any business which competes with that of the organisation; and
- Being interested directly or indirectly in any contract or other transactions entered into by the organisation.

### 9.8.2. Addressing Conflict of Interest

Measures to address conflicts of interest shall include the following:

- Disclosure of interest – a member who has an interest in a matter being dealt with by the Board/Council shall disclose in writing to the Board the nature of that interest;
- The Board/Council member shall not participate in any discussion concerning the matter in which he has shown interest;
- Where conflict of interest issues are delegated to a committee, the member-in-conflict shall refrain from influencing members of the committee, either through covert or overt means;



- Conflict of interest issues shall be resolved by members who are not in conflict; and
- Members with persistent conflicts of interest must resign from the Board/Council.

## **9.9. Corporate Guidelines**

Where organisations have their own Guidelines on conflict of interest, such guidelines must be in conformity with extant rules and regulations.

## **9.10. Penalties**

Where a member violates the Code of Ethics, the Board/Council shall determine appropriate disciplinary procedures to address violations of code of conduct and unethical behaviour in accordance with prevailing guidelines of extant rules and regulations.



# CHAPTER TEN

## 10.0. RISK MANAGEMENT

### 10.1. Risk Assessment

Public Service organisations exist for a purpose and to achieve determined objectives. Achieving these objectives is surrounded by much uncertainty which poses threats to success and at the same time offers opportunities for increasing success provided the risks are properly managed.

The Board/Council shall ensure that risks of the organisation are identified and measures taken to manage them.

### 10.2. Consequences of Poor Risk Management Include the Following:

- Unclear operational procedures/guidelines;
- Poor/lack of management control;
- Adverse publicity;
- Mounting stakeholder pressure;
- Loss of reputation;
- Litigation;
- Loss in brand value;
- Failure/closure of organisation;
- Health, safety and environmental challenges; and
- Removal of the Board/Council before the end of their tenure.

### 10.3. Well Managed Risk

Where risk is well managed, it results in:

- Increased stakeholder confidence in achieving desired outcomes;
- Threats are managed to a minimum level;
- Opportunities are taken advantage of;
- Increased stakeholder confidence in Board/Council and Management;
- Enhanced trust; and
- Enhanced reputation.



## 10.4. The Responsibilities of Board/Council and Management

### 10.4.1. The Board/Council shall:

- Approve risk management policy;
- Set the risk appetite;
- Be clear on mandate;
- Ask the right questions;
- 10.4.1. Get the right information;
- Assess and evaluate risk management process;
- Take remedial action.

### 10.4.2. Management

- Implement Board/Council risk management policies;
- Identify and evaluate principal risks;
- Ensure capability and commitment exist to deliver;
- Design, operate and monitor the system of internal control;
- Provide regular reports to the Board/Council on internal control/ risk management activities.

## 10.5. Risk Management Process

The process of risk management comprises the following three phases:

- Risk Analysis;
- Risk Control;
- Risk Financing.

**10.5.1.** The purpose of risk analysis is to provide as much information as possible about the organisation in respect of the following:

- The possible extent of losses and opportunities;
- The corresponding probabilities of occurrences and impact.

### 10.5.2. Risk analysis involves:

- Risk identification; and
- Risk evaluation



**10.5.3. Risk control comprises all activities aimed at:**

- Avoiding risk;
- Eliminating risk; or
- Reducing the likelihood of the occurrence of a loss or limiting the severity of the loss when and where they occur.

**10.5.4.** Risk financing is about financing the residual risk after applying all the relevant risk control measures.

It may be considered in terms of:

- Non-insurance risk financing; and
- Insurance as a risk financing tool.

## **10.6. Exposures**

**10.6.1. Risk assessment should address the organisation's exposure to the following:**

- Physical and operational risk;
- Human Resource risk;
- Financial risk;
- Compliance and non-compliance risks;
- Liquidity risks;
- Business Continuity and Disaster risk; and
- Environmental risk

It must always be noted that the Board/Council is responsible for the total process of risk management policy. Management is accountable to the Board/Council for implementation of risk policies.





# CHAPTER ELEVEN

## 11.0. SOCIAL ACCOUNTABILITY

11.1 Social Accountability (SA) is the measure of an organisation's state of being mindful of the emerging social concerns and priorities of internal and external stakeholders (community, employees, governmental and non-governmental organisations, management and owners).

11.1.1. It is reflected in the organisation's verifiable commitment to certain factors (which may or may not be tied directly to its processes) such as:

- Willing compliance with government, health, hygiene, safety and environmental laws;
- Respect for basic civil and human rights;
- Betterment of community and surroundings.

## 11.2. Key Drivers

The key drivers pushing the agenda for SA are:

- A change in the attitude of society – society is now very much concerned about
  - The pollution of water bodies (sources of drinking water for many communities);
  - Destruction of the environment and many of the negative impacts of business activities and are therefore demanding greater social accountability from corporate leaders.
- A change in the attitude of executives towards Social Accountability.
- Pressure groups – activities of pressure groups, consumer associations, not-for-profit organisations have hurt businesses and corporate leaders are now compelled to listen to these groups.

## 11.3. Practical Terms

Good social accountability in practical terms means that Board/Council members and managers must:

- Be sensitive to the issues that affect the lives of the people they live and work with;
- Consider the societal impact that their financial and business decisions have upon a wide range of constituencies, stakeholders and the environment;
- Possess an understanding of the conditions in the society that they could have a positive influence upon;
- Be conscientious about not only what services are delivered, but also when and how they are delivered.



## 11.4. Performance Criteria for Measuring Social Accountability

Evaluation of organisations' SA is based on the following:

- The degree of compliance with child labour laws;
- Degree of compliance with and support for forced or compulsory labour;
- Adherence to Occupational Health and Safety at the workplace;
- Freedom of association and right to collective bargaining;
- Adherence to non-discrimination laws, rules and regulations relating to social origin, birth, religion, disability and gender amongst others;
- Compliance with disciplinary rules and regulations procedures;
- Compliance with rules and regulations relating to working hours and other conditions of service.

## 11.5. Benefits

Organisational commitment to SA yields positive results in both quantitative and qualitative terms. The benefits of SA can be determined in a number of ways including the following:

- Increased client satisfaction;
- Reduced operating expenses;
- Increased productivity;
- Improved quality of service;
- Significant increase in revenue;
- Improved customer participation;
- Enhanced brand image;
- Increased ability to attract and retain talent;
- More motivated and committed labour;
- Improved environmental processes or reduced environmental impact.

## 11.6. Policy

- Public Service organisations shall formulate policies on Social Accountability and be guided by these policies;
- Social Accountability shall target competitive advantage in the long run and not merely as a public relations gimmick.



## 11.7. Measurement

Organisations must find ways of measuring the impact of SA policies on the communities in which they operate.



# APPENDIX

## CODE OF CONDUCT FOR BOARD MEMBERS

### 1. INTRODUCTION

As a public office-holder, board members behaviour and actions must, at all times, be governed by highest and professional standards. In support of this, Governing Board members are expected to abide by the principle set out in this Code of Conduct. The Code sets out, clearly and openly, the standards expected from those who serve on the board of federal agencies, parastatals and commissions. It is the Governing Board responsibility to ensure that members are familiar with, and comply with, all the relevant provisions of the Code.

### 2. KEY PRINCIPLES OF PUBLIC LIFE

2.1. The key principles upon which this Code of Conduct is based on good practice derived from the Seven Principle of Public Life. These are:

#### **Selflessness**

Board members should take decisions solely in terms of the public interest. A board member should not do so in order to gain financial or other material benefits for himself, family or friends.

#### **Integrity**

A board member should not place him/herself under any financial or other obligation to outside individuals or organisations that might, or might be perceived to, influence him/her in the performance of his/her official duties.

#### **Objectivity**

In carrying out public business, including awarding contracts and recommending individuals for rewards and benefits, a board member should make choices based on merit.

#### **Accountability**

A board member is accountable for his/her decisions and actions to the public and must submit him/herself to whatever scrutiny is appropriate for his/her office.

#### **Openness**

A board member should be as open as possible about the decisions and actions that he/she takes.



A board member should give reasons for his/her decisions and restrict information only when the wider public interest clearly demands.

### **Honesty**

A board member has a duty to declare any private interests relating to his/her public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

### **Leadership**

A board member should promote and support these principles by leadership and example.

2.2. These principles should inform the actions and decisions as a board member.

## **3. GENERAL CONDUCT**

### **Use of Public Funds**

3.1. A board member has a duty to ensure the safeguarding of public funds and the proper custody of assets which have been publicly funded.

3.2. A board member must carry out his/her fiduciary obligations responsibly – that is, take appropriate measures to ensure that the body uses resources efficiently, economically and effectively, avoiding waste and extravagance. It will always be an improper use of public funds for public bodies to employ consultants or other companies to lobby Parliament, government or political parties.

### **Allowances**

3.3. A board member must comply with the rules set by the board and the public body regarding remuneration, allowances and expenses. It is a member's responsibility to ensure compliance with all extant requirements concerning payments, including expenses.

### **Gifts and Hospitality**

3.4. A board member must not accept any gifts or hospitality which might reasonably appear to, compromise his/her personal judgement or integrity or place him/her under an improper obligation.

3.5. A board member must never canvass or seek gifts or hospitality.

3.6. A board member must comply with the rules set by extant rules and regulations on the acceptance of gifts and hospitality. A board member should inform the Chief Executive (or equivalent) of any offer of gifts or hospitality and ensure that, where a gift or hospitality is accepted, this is in line with extant rules and regulations as stipulated in the Public Service Rules.

3.7. A board member is responsible for his/her decisions on the acceptance of gifts or hospitality and for ensuring that any gifts or hospitality accepted can stand up to public scrutiny and do not bring the public body into disrepute.



### **Use of Official Resources**

**3.8.** A board member must not misuse official resources for personal gain or for political purposes. Use of such resources must be in line with the body's rules on their usage. This includes facilities, equipment, stationery, telephone and other services. Board members' who misuse information gained by virtue of their position may be liable for breach of confidence.

### **Use of Official Information**

**3.9.** A Board member must not misuse information gained in the course of his/her Public Service for personal gain or for political purpose.

**3.10.** A Board member must not disclose any information which is confidential in nature or which is provided in confidence without authority. This duty continues to apply after a board member has left the Board.

### **Political Activity**

**3.11.** In a Board member public role, the member should be, and be seen to be, politically impartial. The member should not occupy a paid party-political post or hold a particularly sensitive or high-profile role in a political party.

**3.12.** On matters directly related to the work of the body, the board member should not make political statements or engage in any other political activity.

**3.13.** In the board member official capacity, he/she should be even-handed in all dealings with political parties.

### **Employment and Appointments**

**3.14.** If a Board member wish to take up new employment or appointments during his/her term of office, the board member must inform the Chairman and/or the relevant parent Department.

## **4. MEMBERS' INTERESTS**

**4.1.** A Board member must ensure that no conflict arises, or could reasonably be perceived to arise, between his/her public duties and his/her private interests – financial or otherwise.

**4.2.** A Board member must comply with the rules of the body on handling conflicts of interests. As a minimum, these will require the board member to declare publicly any private interests which may, or may be perceived to, conflict with his/her public duties. The rules will also require the board member to remove him/herself from the discussion or determination of matters in which he/she have a financial interest. In matters in which the board member has a non-financial interest, he/she should not participate in the discussion or determination of a matter where the interest might suggest a danger of bias.

**4.3.** It is the Board member's responsibility to ensure that he/she is familiar with the body's rules on



handling conflicts of interests, that he/she must comply with these rules and that he/she entry in the body's register of members' interests is accurate and up-to-date.

## **5. RESPONSIBILITIES AS A BOARD MEMBER**

**5.1.** The Board member should play a full and active role in the work of the body. He/she should discharge his/her duties and responsibilities responsibly and, at all times, act in good faith and in the best interests of the body.

**5.2.** The Board member should deal with the public and their affairs fairly, efficiently, promptly, effectively and sensitively, to the best of his/her ability. The Board member must not act in a way that unjustifiably favours or discriminates against particular individuals or interests.

**5.3.** The Board member should respect the principle of collective decision-making and corporate responsibility. This means that, once the board has made a decision, he/she should support that decision.

**5.4.** A Board member must not use, or attempt to use, the opportunity of Public Service to promote his/her personal interests or those of any connected person, firm, business or other organisation.

## **6. RESPONSIBILITIES TOWARDS EMPLOYEES**

**6.1.** A Board member will treat any staff employed by the body with courtesy and respect. It is expected that employees will show him/her the same consideration in return.

**6.2.** The Board member will not ask or encourage employees to act in any way which would conflict with their own Code of Conduct.









**BUREAU OF PUBLIC SERVICE REFORMS**  
The Federal Government of Nigeria

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