

# **Ethics and Accountability in BRICS Countries**

## **Analysing Critical Issues**

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### **ABSTRACT**

This article reports on ethics and accountability in the BRICS countries comprising Brazil, Russia, India, China and South Africa. The group of emerging economies was formed as an economic bloc in 2003, at the time referred to as BRIC, with South Africa joining in 2010. The BRICS countries have various bilateral trading agreements that are mutually beneficial. The aim of this article is thus to reflect how the BRICS countries have addressed issues of ethics and accountability as important prerequisites for good governance. It is underpinned by an ethics and accountability theoretical framework. Although the BRICS countries differ in accountability levels, by all means, they are all corrupt according to the Corruption Perception Index of Transparency International. Employing qualitative methodology and document analysis as a data collection technique and the application of discourse analysis, the extent of ethical cultures and accountability was explored from political and economic BRICS contexts. These contexts are important in understanding ethics and accountability because studies have found that emerging economies, for example, have a tendency to result in corrupt activities and weak accountabilities. The findings suggest that there is a correlation between ethics and accountability – a high ethical environment yields high accountability and the converse applies.

# INTRODUCTION

BRICS is an acronym for the combined economies of Brazil, Russia, India, China and South Africa. Economists at Goldman Sachs originally coined the term BRIC (without South Africa) in 2003. South Africa joined in 2010 and was officially added to the list on 13 April 2011, creating BRICS. Analysts speculated that, by 2050, the economies of these countries would be the most dominant (Sayeed & Mantzaris 2017:95; Chen 2019). This is so because BRICS is well positioned as an emerging global player. Since its inauguration, the BRICS bloc has positioned itself as a global voice aimed at advocating for a more just and fair acceptance of itself within the international system. This is one area where BRICS has been consolidating its collective dynamism in responding to development challenges within but this requires sound ethics and an accountability framework, against which the BRICS countries will be tested.

While BRICS offers a source of foreign expansion opportunity for firms and an investment avenue for institutional investors looking for high returns as a new economic bloc and emerging economic and political power (Chen 2019), it must do so by being conscious of ethics and accountability as important pillars of good governance. The BRICS countries have relatively complex micro legal and institutional frameworks but it is critical that these frameworks be consolidated at macro level. Some of the roots of corruption or unethical behaviour are grounded in the political and economic contexts of countries. Hence, an overview of the BRICS economic situations as provided in Table 1 is necessary to understand the growth patterns of their gross domestic products (GDPs).

Table 1: GDP economic indicators

Country	Population	Annual GDP (US\$)	GDP per capita (US\$)	Human Development Index	Debt (US\$)	Debt as % of GDP	Deficit as % of GDP
Brazil	209 469 333	1 867 818	8.917	0.759	1 641 023	87.89	-7.23
Russia	1 395 380 000	13 368 073	9.580	0.752	6 766 845	50.64	-4.82
China	1 352 617 328	2 718 732	2.010	0.640	1 849 402	68.05	-6.40
India	146 800 000	1 657 290	11.289	0.816	241 945	14.61	2.92
South Africa	57 939 000	368 135	6.354	0.699	208 683	56.71	-4.42

Source: (Countryeconomy.com 2020)

Table 1 above illustrates that the BRICS countries are at various levels when it comes to economic activity as shown by GDP growth. Therefore, it is of interest to determine how the BRICS countries have held public officials to account for the use of financial resources – among other forms of accountability – as well as for upholding the highest levels of ethical conduct as is expected of public officials. As such, the current study explored through discourse analysis how the BRICS countries are dealing with the issues of ethics and accountability. This was necessary to understand the connect between the two (ethics and accountability) that the BRICS countries espouse at a global level and the articulation of such variances at country level. Issues of ethics and accountability are critical for BRICS to flourish as the emerging economic and political power in the world.

A public administration discourse assists in establishing a link between ethics and accountability to inform an ethics and accountability framework of the BRICS architecture at regional and global level. There are two central questions informing this inquiry:

- Why does it matter to know how the BRICS countries address ethics and accountability?
- To what extent can the actions of BRICS countries be assessed in determining whether there is alignment between what BRICS articulates as an emerging global player and individual BRICS countries at their local contexts?

The current article attempted to answer these two important questions by analysing critical issues of ethics and accountability in the BRICS countries. This is even more relevant during the Covid-19 pandemic, which demands institutions to be resilient against the scourge and surge of corruption. The qualitative methodology and document analysis as data collection technique, coupled with the application of discourse analysis, were found by the authors to be suitable in answering the research questions.

First, the article provides expositions of what ethics and accountability are. Second, BRICS ethics and accountability dilemmas are presented. Third, the status of ethics and accountability in the BRICS countries are discussed, and lastly, a conclusion is drawn, which reflects all critical issues raised to strengthen the ethics and accountability framework within the BRICS countries.

## **CONCEPTUAL AND THEORETICAL EXPOSITIONS OF ETHICS AND ACCOUNTABILITY**

The section below provides an exposition of theoretical perspectives of ethics and accountability that underpinned the study.

## Ethics

Raga and Taylor (2005:23) are of the view that the concept 'ethics' is concerned with the character, conduct and morals of humans. In addition, Banerjee (2015:100) argues that ethics is built on, *inter alia*, personality and culture. Ethical behaviour is important for the achievement of a stable political-administrative authority within social and economic structures (Raga & Taylor 2005:23). Wright, Hassan and Park (2016:647) aver that studies have found that in most instances, while carrying out their duties, public officials have demonstrated unethical behaviour. The officials thus tended to promote their self-interests as opposed to the interests of communities at large. What makes this situation worse is that most participating officials were also not confident that, when they report suspected ethical violations, appropriate action would be taken and/or that they would not be punished for having done so (Wright *et al.* 2016:647).

Sambo and Webb (2017:150) mention that ethics in the context of a public institution refers to what is considered right and proper behaviour of both political office bearers and public officials coupled with the moral requirements of public officials when carrying out their duties. The personal morality of officials, codes of conduct as well as what is permissible and not permissible in public life, are important considerations. Mutema (2016:34) conceptualises ethics as the field of study related to how people try to live their lives according to a standard of 'right' or 'wrong' behaviour. The meaning of ethics is clustered into three aspects:

- ❑ first, ethics means right and wrong or good and bad;
- ❑ second, there is the question of integrity of someone's personal character – ethics is understood as that which concerns individual character, in other words how we ought to behave; and
- ❑ third, ethics is defined as a set of principles or rules, which sanction or forbid certain kinds of conduct.

In their research, Wright *et al.* (2016) investigated the relationship between public service motivation (PSM) and ethical behaviour. This was done by testing "the degree to which PSM predicts ethical behavioural intention of government employees" (Wright *et al.* 2016:647). In summary, Wright *et al.*'s study found that government employees with higher PSM are more likely to exhibit values that promote public interests, and they are less concerned about consequences of whistle blowing within their organisations. In addition, supervisors with higher PSM are more likely to be considered as demonstrating ethical leadership by their subordinates. Subordinates of these supervisors in turn have higher PSM and are more willing to report unethical behaviour within their organisations (Wright *et al.* 2016:647).

Similarly, Aziz, Rahman, Alam and Said (2015:166) argue that effective leadership has the potential to improve teamwork and quality of work. Furthermore, Aziz *et al.* claim that in instances where the behaviour of the leader differs considerably from the expectations of their subordinates, this may weaken the performance of both the group and of the individuals. Accordingly, the leadership style of a leader could affect the way in which accountability is accomplished in an organisation, either in a positive or in a negative way. For this reason, accountability is conceptualised below.

## Accountability

According to general standards, accountability is all about being answerable for one's action or inaction. Together with ethics, accountability forms an important pillar of governance. Koenane and Mangena (2017:68) contend that accountability means the ability to accept responsibility for decisions and the foreseeable consequences of actions and inactions, and setting examples for others. Aziz *et al.* (2015:164) are of the view that, at a basic level, accountability refers to the relationship between public managers, politicians and citizens. In addition, Kolthoff, Huberts and Van den Heuvel (2007:419) write that government should not only be accountable to a select group of stakeholders but to the entire population.

The concept of accountability has evolved over time, and has broadened to include issues of financial management and stewardship over the use of public financial resources in an efficient and effective manner in all areas of government. In this context, accountability calls for governments to account to the public for the way public financial resources are utilised. Kolthoff *et al.* (2007) add that, over and above using public financial resources prudently, government is also supposed to treat everyone fairly to achieve its objectives. On the other hand, Aziz *et al.* (2015:164) emphasise that understanding the way in which accountability can be improved in the public sector, is one of the essential elements of ensuring that there is good governance. Accordingly, the concept of good governance recommends ideal administrative behaviour, which rejects unethical or questionable behaviour.

Similarly, Banerjee (2015:95) is of the view that public accountability, rule of law, ethics and good governance as well as the fight against corruption are all intertwined. Fard and Rostamy (2007:331) add the concept of trust in their study on explaining the role of public accountability. The latter authors found that public accountability positively influences public trust by improving satisfaction on the part of citizens, where satisfaction is measured by the quality of public services provided. Accountability, according to Sambo (2017:41), is regarded as holding elected or appointed individuals and institutions that have a

public mandate to account to the public for their actions and activities and the decisions that they make. This is because their mandate stems from the public. Accountability also focuses on the ability to account for the allocation, use and control of public financial resources according to legally accepted standards regarding budgeting, accounting and auditing. In addition, Madue (2009:413) says accountability in service delivery and financial management is the cornerstone of any organisation.

The test of the principle of accountability is fundamental in answering the question of who is accountable or responsible for actions that adversely affect the public, in other words, public accountability. Accountability determines whether a particular government can or cannot be trusted. This is important as it could affect the integrity and stature of the organisation. Whether it is realised or not, the decisions governments make always have moral implications, and society requires government officials to be accountable for these decisions (Koenane & Mangena 2017:69).

Fard and Rostamy (2007:336) further identify six types of accountability, namely,

- Q ethical accountability – among others, this refers to a lack of nepotism and bribery as well as fulfilling promises made to citizens;
- Q legal accountability – providing citizens with the necessary information relating to laws and regulations, on time;
- Q political accountability – indicated by responses to questions by representatives of citizens in councils and public trust in elected officials;
- Q democratic accountability – refers to the nature of participation by citizens in elections;
- Q financial accountability – has to do with transparency when it comes to the presentation of financial information, such as the annual budget, to citizens; and
- Q performance accountability – the presentation to citizens of annual performance information as well as information that relates to government achievements.

These types of accountability were used to expatiate on how the BRICS countries have done so far in addressing accountability issues to inform the framework of ethics and accountability developed in the current study. Overall, given the conceptual expositions, accountability is closely linked to ethics because holding public officials and political office bearers to account for the actions they take or do not take while in public office goes hand in hand with the expectation that these incumbents ought to behave in a manner that the public deems proper. This shows the importance of having ethical officials who are in turn accountable. In this regard, Raga and Taylor (2005:22) contend that among other things, training in ethics is necessary in reassuring public officials that there is sufficient

organisational support towards the attainment of an effective, efficient and accountable public service.

Kanyane (2014:185) avows that it is important to conduct advocacy classes on ethics, accountability and oversight to strengthen the moral compass at various levels and stages of humanity. An ethical society that is ready to take action against corruption is a barrier to corruption. This barrier should be taken seriously because corruption, according to the Organization for Economic Cooperation and Development (OECD) (n.d.) raises the cost of business, undermines public trust and hampers growth. The OECD (n.d.) further states that it disproportionately affects the poor and vulnerable by diverting resources from essential public services, such as health care, education, transportation, water and sanitation. Combating corruption and promoting integrity requires a whole-of-society approach.

## **BRICS ETHICS AND ACCOUNTABILITY DILEMMAS**

The dilemmas of the BRICS countries were drawn from the Transparency International (TI) corruption perception surveys. In 1993, a few individuals decided to take a stance against corruption and created TI. Now present in more than 100 countries, the movement works relentlessly to stir the world's collective conscience and to bring about change. Much remains to be done to stop corruption, but much has also been achieved, including:

- the creation of international anti-corruption conventions;
- the prosecution of corrupt leaders and seizures of their illicitly gained riches;
- national elections won and lost on tackling corruption; and
- companies held accountable for their behaviour both at home and abroad (Transparency International 2019).

Although the corruption perception surveys have shortcomings, the data generated since its inception in 1993 has been consistently informed by a growing number of countries who have joined the TI surveys. The analysis informed the corruption levels of the BRICS countries. This was juxtaposed with Nordic countries found to have low levels of corruption compared to those of the BRICS countries. With time, the BRICS countries should develop their own credible instrument to measure themselves against corruption to complement the TI surveys.

Norway is one of the Nordic countries, which also comprise Sweden, Denmark, Finland and Iceland. The OECD (2013:127) reports that Norway is regarded as one of the countries with least corruption in society. In the 2019 TI Corruption Perception Index, Norway ranked 7 out of 180 countries and earned

an average score of 85 out of 100 between 2012–2019. This ranking places Norway among New Zealand, Denmark, Finland, Switzerland, Singapore and Sweden as the top seven least corrupt countries in the world.

The Norwegian government has shown commitment to ethics and accountability by eradication of corruption in a number of ways. First, TI presents that the Norwegian leadership implemented anti-corruption conventions, for example,

- the 1997 OECD Convention on combating bribery of foreign public officials in international business transactions;
- the 1999 Council of Europe Criminal Law Convention on Corruption;
- the 1999 Council of Europe Civil Law Convention on Corruption; and
- the 2003 United Nations Convention against Corruption.

Second, the Norwegian Directorate of Public Management in the Ministry of Government Administration sets aside a budget and human capital to offer courses in ethics, which include:

- fundamental public sector values;
- the concept of the welfare state;
- an introduction to a methodology for ethical reflection; and
- problem solving associated with daily problems of both professional and administrative nature (OECD 2013).

Nordic countries are less corrupt because they are small, rich, politically stable and they all have homogeneous societies. Demographically, Norway has a small population of about 4.6 million people. Notwithstanding other factors, it is easier to fight corruption in smaller jurisdictions. Norway is a prosperous bastion of welfare capitalism, which has a healthy economy and very high living standards among its citizens. The economy is founded on ingenuousness and transparency, rule of law, and a well-built tradition of minimum forbearance for corruption under a 1902 penal code, which has been practised by the Norwegians for over 100 years (Mutema 2016:52).

Given the high levels of corruption in Russia, Brazil, India, China and South Africa in that order according to the TI Index, it is important that ethics and accountability issues receive attention in BRICS countries. A commonly expressed view is that corruption is more pervasive in the developing world and less in the more mature developed economies. The aforementioned assertion is not correct all the time. Another view that is often heard is that the phenomenon is universal. It merely varies in the form in which it appears in different geopolitical and economic environments (Chhokar 2015:8). Notwithstanding either of these views, the presence of corruption in the BRICS countries is indisputable and stems from ethics and accountability questions. This though, does not suggest that BRICS is a club of corrupt countries.



Thomas Hobbes argues that a society acts out of self-interest and fear, not out of natural feelings for one's fellow man. This is repugnant to civil law, which encourages communal relationships (Albert 1980:144–147). It is in this regard that an element of *ubuntu* (a person is a person because of the other people), rooted in the African tradition, is crucial. According to Nawa, Sirayi and Kanyane (2017:120–121), *ubuntu* is an ancient anthro-philosophical thought according to which Africans view their world. From this perspective, the philosophy could be metaphorically portrayed as the ultimate calibrator of relations among Africans in general, or more philosophically “the potential of being human”, that is, in mind, body and soul.

The demands for ethics and accountability require public organisations to put in place appropriate systems and structures informed by effective governance principles and ethical values subjected to periodic reviews in order to adequately meet the expectations and needs of the BRICS countries. To this end, ethics and accountability in the BRICS countries should continue to shape their responses, cooperation and development. According to Ladner, Soguel, Emery, Weerts and Nahrath (2019:ii), those who exercise authority must account for its use – to those on whose behalf they act. It is for the same reason that, if the BRICS governance and ethics compass can be improved, the money spent on corruption could be used for the right course, for bettering the lives of society, especially at grassroots in the BRICS jurisdictions.

At a bare minimum, ethical behaviour by public officials requires respect for the rule of law and the dignity of the individual. The rule of law is the oldest constitutional requirement, which has its origins in English constitutional laws. In that context, the rule of law does not therefore tolerate any *ultra vires* situation. Respect for and compliance with the rule of law could therefore be a solution to the prevailing corruption in the BRICS countries. In South Africa, for example, a code of conduct for governing the conduct of every employee in the public service exists, although it is not absolute. It acts as a guideline to employees for what is expected of them from an ethical point of view, both in their individual conduct and in their relationship with others. Compliance with the code can be expected to enhance professionalism and help to instil confidence in the public service (Kanyane 2014:163–165).

## **BRIEF OVERVIEW OF ETHICS AND ACCOUNTABILITY STATUS OF BRICS COUNTRIES**

Table 2 provides a schematic presentation of how the BRICS countries have dealt with various types of accountability. The details of how each country is doing are further explained below.

Table 2: BRICS accountability continuum

Country	Ethical accountability	Legal accountability	Political accountability	Democratic accountability	Financial accountability
Brazil	■	■	■	■	■
Russia	■	■	■	■	■
India	■	■	■	■	■
China	■	■	■	■	■
South Africa	■	■	■	■	■
<div> <div>■</div> Doing well <div>■</div> Doing better <div>■</div> Not doing well </div>					

Sources: (Fard & Rostamy 2007:336; Sayeed & Mantzaris 2017:97–100; International Budget Partnership 2019)

## Brazil

*Ethical accountability:* Brazil's score on TI's 2019 Corruption Perception Survey is 35. This is an indication that the country is among those that are considered highly corrupt. *Legal accountability:* The country experienced numerous setbacks to its legal and institutional anti-corruption frameworks. These setbacks included a Supreme Court order that essentially paralysed the country's anti-money laundering system and an illegal inquiry that secretly targeted law enforcement agents (Sayeed and Mantzaris 2017; Transparency International 2019). *Political accountability:* The 2018 national elections are said to have been strongly influenced by special interests in government. Progress towards the country's anti-corruption agenda is thus at risk and escalating impunity threatens to weaken democracy and destabilise the country. One of the challenges is the growing political interference by the president with anti-corruption institutions and congressional approval of a statute that threatens the independence of law enforcement agents as well as accountability by political parties (Transparency International 2019; International Institute for Democracy and Electoral Assistance [IDEA] 2019).

*Democratic accountability:* Brazil is doing well when it comes to democratic accountability. The country was congratulated by the Organisation of American States (OAS) (2018), which was deployed to the country to observe the second round of the General Elections held on 28 October 2018. The OAS was satisfied that the Brazilian people demonstrated civic commitment as they turned out to the polls in large numbers to choose their representatives. *Financial accountability:* Brazil ranked sixth out of 117 countries on the Open Budget Survey. Some of the recommendations made for the country to improve its budget transparency, public participation and budget oversight respectively are:

- Q The versions of budget documents provided to the public should be published throughout the budget process. The documents that need to reflect the public's

requirements for budget information should also be distributed widely on various platforms.

- Q Vulnerable and underrepresented communities should be actively engaged – directly or through civil society organisations representing them – during the budgeting process.
- Q A committee of the legislature should scrutinise in-year budget implementation information and publish reports with their findings online (International Budget Partnership 2019).

## Russia

*Ethical accountability:* Russia scored 28 on the 2019 Corruption Perception Survey. This is an indication that the country is among the countries that are considered highly corrupt (Transparency International 2019:3). *Legal accountability:* GAN Integrity (2017) found that the business environment in Russia suffers from inconsistent application of laws as well as a lack of transparency and accountability in public administration. The regulatory inefficiencies have led to substantial increases in the cost of doing business and have a negative impact on market competition. *Political accountability:* The Kennan Institute (2020) explains that in Russia, “war has been a fundamental part of the exercise of federal state-building” and is essentially “meant to legitimate and enhance presidential power”. President Putin is said to have created a ‘two-track system’ of political accountability in Russia. On the one hand, the Russian government is relatively open and transparent when it comes to foreign policy matters; on the other, not much information is provided on domestic matters.

*Democratic accountability:* When it comes to democratic tools such as elections in Russia, these have not proved to ensure effectively that there is accountability on the part of Russian leaders (Kennan Institute 2020). *Financial accountability:* Russia ranked 14 out of 117 countries on the Open Budget Survey. Some of the recommendations made for Russia to improve its budget transparency, public participation and budget oversight respectively are:

- Q Improve the completeness of the mid-year review by, among others, displaying updated revenue estimates for the entire budget year.
- Q Increase the ways in which civil society organisations and the public wishing to participate in budget processes are engaged (International Budget Partnership 2019).

## India

*Ethical accountability:* India has a score of 41 on the Corruption Perception Survey of 2019. This places the country among countries closer to the average score of

the survey, which is 43 (Transparency International 2019:2–4). *Legal accountability*: Various statutes have been promulgated in India to fight corruption. Some of these are the Prevention of Corruption Act 1988 and the Prevention of Money Laundering Act 2002. The execution of these laws has, however, been short of enforcement as corruption in India remains relatively high (Sayeed & Mantzaris 2017:99; Transparency International 2019:4). *Political accountability*: In strengthening political accountability, greater transparency in the selection of candidates for election by the political parties was sought through initiatives of citizen groups who asked political parties to be more accountable to the people (Paul, n.d.). *Democratic accountability*: Paul (n.d.) says there is a need for the implementation of reforms in the way in which democracy works in India. The root cause of the problem is said to lie in the inadequate electoral process. Community organisations have subsequently taken it upon themselves to address issues of electoral transparency and reform by, among others, organising information campaigns on candidates contesting elections and setting up a people's commission to investigate complaints against candidates by citizens. *Financial accountability*: India is ranked 53 out of 117 countries on the Open Budget Survey. Some of the recommendations made for the country to improve its budget transparency, public participation and budget oversight respectively are:

- Include detailed information on income and expenditure in the approved budget.
- Actively engage underrepresented and vulnerable communities during budgeting processes.
- Make certain that the legislature is consulted before the executive reduces spending as a result of revenue shortfalls (International Budget Partnership 2019).

## China

*Ethical accountability*: China had a score of 41 on the 2019 Corruption Perception Survey. This places the country among countries closer to the average score of the survey (Transparency International 2019:2–4). *Legal accountability*: Sayeed and Mantzaris (2017:99) caution that public officials in China do not interpret laws consistently, which creates challenges in the achievement of an ethical public service. *Political accountability*: A lack of political will by the ruling political Chinese Communist Party (CCP) to fight corruption in China is cited as the main reason for its continuing increase (Sayeed and Mantzaris 2017:100). *Democratic accountability*: Although it is difficult to judge China based on democratic accountability, as the country is not characterised by the principles of democracy, Xixin and Yongle (2018:31) aver that the CCP and the central government are aware of the urgent need to carry out political and administrative reforms to expand citizens' participation in political and administrative processes. There is thus a call for the ruling party

to improve oversight institutions, expand citizens' orderly political participation, protect people's right to democratic elections, decision-making and safeguarding people's extensive rights and freedom, respect and protecting of human rights.

*Financial accountability:* China ranked 98 out of 117 countries on the Open Budget Survey. Some of the recommendations made for the country to improve its budget transparency, public participation and budget oversight respectively are:

- Produce and publish the pre-budget statement and mid-year review online and on time.
- Pilot ways in which government can engage the public during budget formulation and monitor budget implementation.
- The budget of the Executive should be approved by the legislature at the beginning of the fiscal year (International Budget Partnership 2019).

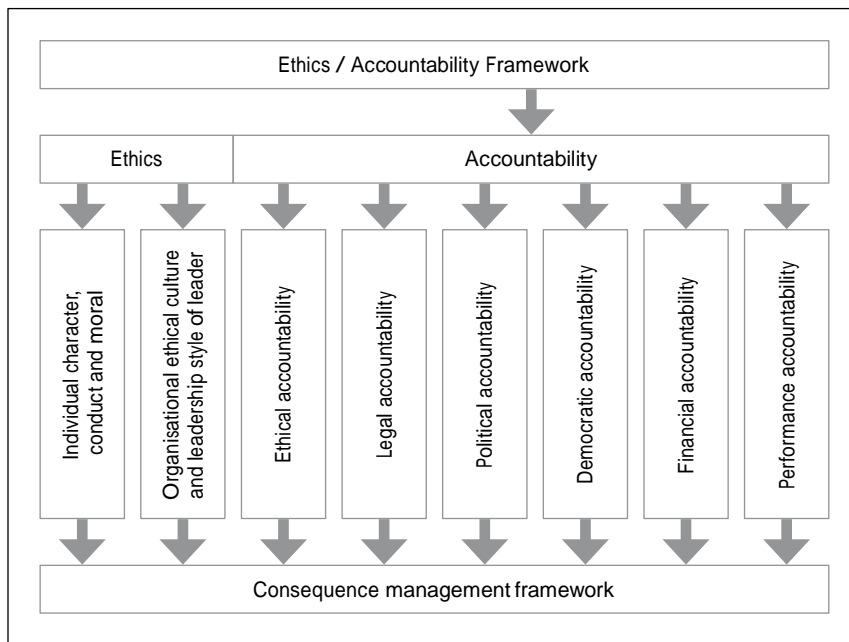
## South Africa

*Ethical accountability:* South Africa scored 44 on the 2019 Corruption Perception Survey. This means the country's score is close to the average score of the survey (Transparency International 2019:2–4). *Legal accountability:* Klug (2015) says the South African legal framework, which establishes the rules and processes of good governance, is among the most sophisticated in the world. This is evident in South Africa's unique Constitution of 1996 and the adoption of several statutes, such as the Public Finance Management Act 1 of 1999. However, the implementation of these statutes has been less effective. *Political accountability:* Stiftung (2018) argues that one of the indicators of political accountability, namely trust in elected officials, was put to the test in South Africa during the presidency of Jacob Zuma. This is due to unending corruption scandals, which have damaged democratic institutions and the public's trust in them.

*Democratic accountability:* There is democratic accountability in South Africa. All adults of voting age (18 years) are eligible to vote. However, Stiftung (2018) raises the concern that in countries such as South Africa, where there is a perceived absence of alternatives to the governing party, abstention and disengagement by potential voters appear to be better options than participating in elections. *Financial accountability:* South Africa is ranked second after New Zealand out of 117 countries on the Open Budget Survey. This shows that the country is doing well on matters related to budget transparency, which is a major factor of financial accountability. Some of the recommendations made for the country to improve its budget transparency, public participation and budget oversight respectively are:

- Improve on the extensiveness of the approved budget by including approved estimates of revenue, government borrowing and debt.

Figure 1: Theoretical framework for inculcating ethics and accountability



Source: (Authors' own construction)

- Q Provide feedback to the public on how inputs collected during pre-budget consultations and budget implementation processes are used by government.
- Q Submit the budget of the executive to legislators at least two months before the start of the fiscal year (International Budget Partnership 2019).

The various types of accountability as well as the theoretical exposition on accountability described above were used to develop a framework of ethics and accountability, as reflected in Figure 1.

The framework presented in Figure 1 suggests that, to promote ethics and accountability, first, the various forms of accountability have to be in place. Second, individuals' character, conduct and morals are critical in determining whether they are ethical or otherwise. Third, the organisation plays a pivotal role in promoting an ethical culture. The culture of the organisation should be modelled by the leadership who is likely to be mimicked by the subordinates. Lastly, all these ethics and accountability issues should happen within an environment within which there are consequences for both positive and negative actions. Consequences for positive action are necessary in rewarding employees for good behaviour, while consequences for negative action serve as a deterrent for the same actions not to be repeated.

In the main, accountability should intersect with consequences to maximise control against corruption. This is even more possible when, according to Klitgaard (2015), institutions that promote accountability and transparency are robustly evaluated on an ongoing basis. Tackling corruption entails practical, feasible strategies to weed out monopolies, increase accountability, align incentives, improve enforcement, create coordinated and concerted government approaches, enlist the cooperation of businesses and civil society, empower the public and disrupt corrupt equilibria. These strategies must be developed locally and adjusted to local realities.

Efforts to combat and prevent corruption should be informed by continuous authentic and reflective policy conceptualisation and design interventions. Such interventions imply a bottom-up approach to policy design, one in which policy is continually conceptualised and informed by empirical data on the policy issue – in this case, corruption as well as values that guide policy decision-making, namely ethics and accountability (Webb and Kanyane, 2019:95). The wicked problem of corruption can only be solved effectively if BRICS countries are seriously concerned about an anti-corruption infrastructure that is resilient and responsive against corruption at both country and global level.

## **CONCLUSION**

It became evident from the above discussion that ethics and accountability are critical building blocks of any country or organisation. Without these building blocks, the country or the organisation is susceptible to corruption and all its manifestations. The study reported here exposed BRICS countries to anti-corruption measures, such as corruption perception surveys, open budget surveys and the accountability continuum. All these frameworks show that BRICS countries need to pay attention to ethics and all types of accountability at both regional and country level. For BRICS to thrive as an emerging superpower on the economic and political front, it is unquestionably necessary for an ethics and accountability framework to be entrenched in BRICS public institutions. This will go a long way in tackling ethics and accountability concerns raised by the corruption perception surveys, open budget surveys and the accountability continuum.

It is of the utmost importance to establish intersectionality between accountability and the management of consequences. The practice of one without the other poses a weak approach of fighting corruption, and this should be followed by robust monitoring and evaluations of the oversight institutions to ensure that they are enforcing accountability and consequences. The intersectionality should not be far removed from building an ethical society. Drawing from the Nordic countries, especially Norway, a portion of a budget must be set aside for

capacity building in ethics, accountability and oversight in all stages of humanity to make the governments of all BRICS countries responsive to and resilient against corruption.

## NOTES

- 1 **Ethical accountability** in Table 2 is considered based on the outcomes of corruption perception surveys whereas **financial accountability** is based on the ranking of the Open Budget Survey. The Open Budget Survey is used internationally to assess public access to government budget information, opportunities for the public to participate in budget processes as well as the role of budget oversight institutions, such as the legislature in budgeting processes.
- 2 The score continuum for Transparency International's Corruption Perception Survey is as follows: Countries that score between 0–49 are considered very corrupt, with those scoring closer to 0 being the most corrupt. Countries scoring between 50–100 are regarded as least corrupt, with those closer to 100 considered as very clean.

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