

The Governors and the Governed: Towards Improved Accountability for Achieving Good Development Performance

Ladipo Adamolekun

I know of no safe depository of the ultimate powers of society but the people themselves, and if we think them not enlightened enough to exercise their control with a wholesome discretion, the remedy is not to take it from them but to inform their discretion by education

— *Thomas Jefferson, 3rd US President (1743-1826)*

This article focuses on two themes that are presented in the form of propositions:

- Making rulers accountable to the governed (citizens) is a key objective to pursue in a democratic or democratising polity.
- There is a strong link between the level of accountability in a polity and a government's prospect in achieving good development performance.

The obvious connector of the two propositions is the concept of accountability which has been at the heart of my research and writing for more than four decades – indeed, since 1968. The concern with development performance – that is, a country's progress in growing its economy, reducing poverty, and moving towards prosperity for all its citizens – was central to the work of the World Bank, where I spent the latter half of my working career from 1987 to 2004. In other words, I am seizing the opportunity of writing this article to bring together two passions of my working life: research and

The **author** is an independent scholar and researcher. He was formerly a Lead Specialist in Governance and Public Sector Management at the World Bank, Washington, DC. Prior to joining the World Bank, he was a Professor of Public Administration at the Obafemi Awolowo University, Ile-Ife, Nigeria. This article is based on the author's National Merit Award Winner's Lecture, delivered in Abuja on 3 December 2008.

Africa Review 2, 2, 2010: 105-138

African Studies Association of India, New Delhi

writing on the concept of accountability, and work as a development professional engaged in activities aimed at helping countries achieve good development performance.

The article starts off with a clarification of the concept of accountability. Consequently, a brief definition of accountability together with its main dimensions – political, legal, and administrative – will constitute the first part of the article. The second part will focus on the salience of accountability in governance in Nigeria through a discussion of four important governance issues: service delivery, taxation, decentralisation, and corruption. An overview of Nigeria's current development performance is provided in the third part, with some comparative perspectives. Some concluding thoughts and recommendations constitute the fourth and final part of the article.

Definition and Dimensions of Accountability

Accountability means holding public officials responsible for their actions. Usually, discussion of the concept of accountability is accompanied by reference to the procedures and sanctions for its enforcement. The two areas of emphasis deserve further elaboration. First, the coverage and scope of accountability is clearly indicated in their designation as 'public officials' that is, both the political officials and appointed administrative (bureaucratic or technocratic) officials involved in the exercise of governmental authority.¹ They are to be held accountable for their acts of commission and omission. Second, the enforcement of accountability is through 'procedures' some are institutional, while others are rules and regulations and 'sanctions'. Examples of sanctions include the citizen's vote to reject poorly performing elected officials at the ballot box, and disciplinary measures such as suspension from duty, withholding of promotion, or outright dismissal in respect of appointed officials. Three main types of accountability are commonly distinguished: political, legal, and administrative.

Political Accountability

The main dimensions of political accountability are summarised in Diagram 1 and Figure 1. In Diagram 1, attention is focused on the accountability of public officials (elected and appointed) to the sovereign populace. This is the classical triad of accountability. In Figure 1, the role of the legislature is at the centre in democracies where political accountability is primarily through ministerial responsibility to parliament.² Furthermore, in almost every democracy, the oversight role of the legislature is enshrined in the constitution. Although Nigeria operates a presidential system of government (first introduced in 1979), the institutional arrangements for

political accountability still bear the hallmark of the parliamentary system of government that was introduced in the country in the early 1950s and maintained at independence until the advent of military rule in 1966.

Diagram 1

The Classical Triad of Public Accountability

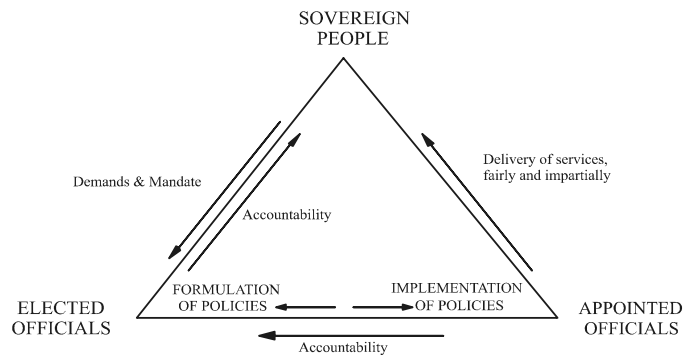
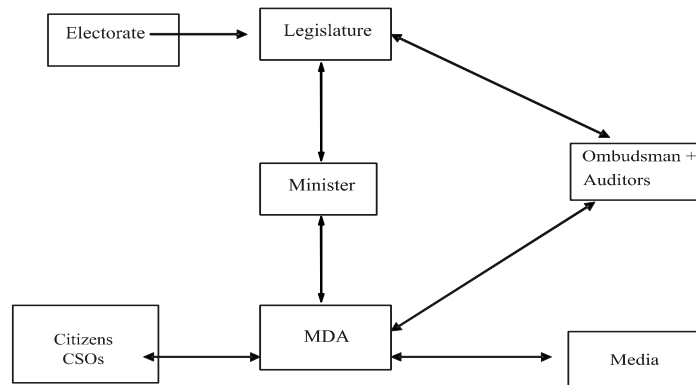


Figure 1

Vertical, Horizontal and Diagonal Accountability



Source: Adapted from M Bovens (2005); MDA = Ministry/Department/Agency; CSOs = Civil Society Organisations.

In a British-style parliamentary system, the emphasis is on the accountability of ministers to Parliament and on legislative oversight of the activities of the political executive. In contrast, in the US presidential system, the emphasis is on Congress (that is, the legislature) holding both elected and appointed public officials accountable for their actions with robust support from the Government Accountability Office (GAO), as is elaborated upon in Box 1.

Box 1: United States – Government Accountability Office (GAO)

The Government Accountability Office (GAO) – called Government Accounting Office until 2004 – was established in 1921 as the audit, evaluation and investigative arm of the United States Congress. The Act required the head of the GAO to ‘investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds, and shall make to the President ... and to Congress ... reports [and] recommendations looking to greater economy or efficiency in public expenditures’. According to the GAO’s current mission statement, the agency exists to support the US Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. The Comptroller-General of the US, who heads the GAO, is a professional and non-partisan position in the US government. The Comptroller-General is appointed by the President, by and with the advice and consent of the Senate, for a 15-year, non-renewable term. The Comptroller-General may not be removed by the President, but only by Congress through impeachment or a joint resolution and for specific reasons. Since 1921, there have been only seven Comptrollers-General, and no formal attempt has ever been made to remove a Comptroller-General. The long tenure of the Comptroller-General and the manner of appointment and removal gives the GAO unrivalled continuity of leadership and independence. For the thoroughness and regularity of its audits and investigative reports that have uncovered waste and inefficiency in government, the GAO is widely praised as ‘the taxpayer’s best friend’.

Source: Summarised from the entry in *Wikipedia* (accessed on 12 September 2008).

In Nigeria the ‘mix’ of the parliamentary heritage and the imitation of the presidential system has produced a situation in which ministers unashamedly assert zero accountability and pass the buck to the appointed officials (as was the case at some recent National Assembly hearings, notably on the energy sector) and the Assembly has no equivalent of the United States GAO to hold both ministers and public servants to account. The direct accountability of ministers to Parliament in Britain involves the use of instruments such as the weekly ‘Question Time’ and adjournment debates – all transmitted live on radio and television. The other important instrument of parliamentary control over the executive is the Public Accounts Committee (PAC) that has the responsibility of reconciling parliamentary

Africa Review 2, 2, 2010: 105-138

appropriations with departmental accounts, drawing on the technical work of the National Audit Office (NAO). Its duty is to ensure a high degree of financial probity in the management of public affairs and attention is focused on exposing waste and misuse of resources. However, the fact that the PAC's operations are essentially *ex post facto* is considered an important limitation. Nevertheless, since the PAC was first established in 1862, it has continued to enjoy tremendous prestige – with a prominent Member of Parliament (MP) of the opposition as the chair – and is generally regarded as the terror of government departments.

Again, in Nigeria the interrupted evolution of the PAC (first introduced in 1952, suspended by the military in 1966, re-introduced in 1987, but suspended again in 1996) together with one-party (Peoples Democratic Party, PDP) dominance of the National Assembly since 1999, has hindered its emergence as an effective instrument for enforcing accountability. The situation is further muddied by the phenomenon of constituency development funds that turns legislators into contractors – a case of guards who need to be guarded (*quis custodiet ipsos custodes*). Furthermore, the limited expertise of the Office of the Auditor-General (OAuG) and the abridged autonomy it enjoys,³ combine to reduce its capacity to provide adequate technical support to the PAC. And all the hearings of the National Assembly to date, as well as the investigations it has conducted, have not made a dent in the weak accountability within the executive arm of government. Thus, in the context of Nigeria's hybrid institutional arrangement for enforcing accountability, the PAC cannot be referred to as 'the terror of government departments' and there is nothing to compare it with the impressive accountability enforcement capacity of the US's GAO that enjoys bipartisan and public praise as 'the taxpayer's best friend'. This is clearly a case of imperfect institutional imitation. At the state level, political accountability is almost non-existent as both Auditors-General and PACs in the different State Houses of Assembly allow governors to spend/waste public resources as they please.

Legal Accountability

Public officials can be summoned before courts to account for their actions. The role of the courts is to protect citizens against acts of illegality and injustice – providing judicial remedies to citizens who are adversely affected by administrative actions contrary to the law. Thus, the courts settle conflicts between private individuals and the state just as they settle conflicts between private individuals. Two contrasting approaches to the enforcement of legal accountability, or judicial control, are those of Britain and France: in the former, judicial control is through the common law courts, while in the latter it is through a special system of courts known as administrative courts that are different from the ordinary courts that deal with civil and criminal cases. Nigeria inherited the British approach at independence and has maintained it ever since. There is strong support for the summary assessment of

legal luminary, Lord Devlin, on judicial remedies in Britain when he opines that ‘... in many of his dealings with the executive (including the administration), the citizen cannot get justice by process of law’. In contrast, there has been worldwide admiration for the French system of protecting citizens against the abuse of state power and, according to a British observer, ‘... [French administrative courts] are of great benefit to the citizen. They protect the citizen against encroachments by the state.’

In Nigeria’s experience, few would dispute the view that the courts have been of limited effectiveness in protecting the citizen against the state. Indeed, the protection available to the citizen is inferior to what is available in Britain, partly because of a significant limitation on judicial independence (notably lack of financial independence) and partly because of a lower capacity of the justice system. There is also the limitation on the citizen’s access to the courts due to the cost of litigation that is invariably beyond what the average citizen can afford.

Administrative Accountability

Administrative accountability refers to rules and norms, as well as independent commissions that serve as mechanisms to hold civil servants within governmental administration accountable. In both parliamentary and presidential governmental systems, civil servants are bound by rules and regulations that, first and foremost, are expected to keep their activities in the conduct of government business consistent with the accountability of their political executives to legislatures, and ultimately also to the sovereign people (see Diagram 1 and Figure 1 above). There are a varying number of institutional arrangements that are established to hold government departments, as well as individual civil servants, accountable. The most widespread are those focused on enforcing financial accountability (the role of auditors), fighting corruption (anti-corruption bodies), and protection of citizens against maladministration through ombudsman-like institutions – called Public Complaints Commissions (PCCs) in Nigeria.

Financial Accountability:

There are three main methods for enforcing financial accountability: first, through the role of internal auditors, who in the Nigerian case are staff of the Office of the Accountant-General of Nigeria (OAcG) at the federal level and counterpart offices at the state level; second, the role of the Office of the Auditor-General of Nigeria (OAuG) at the federal level and counterpart offices at the state level; and third, financial accountability through transparent and competitive procurement practices.

The huge amounts wasted/stolen at both the federal and state levels since 1999 is evidence that enforcement of financial accountability is very weak. On-going

reforms in both the OAcG and the OAuG are aimed at improving this poor record. Because political accountability through the PACs is the end of a chain that begins at the OAcG through the OAuG, the weaknesses at the beginning of the chain is a key explanatory factor in the limited effectiveness of the PACs. Thus, the delays in finalising audit reports and submitting them to the National Assembly as required by the Constitution is a challenge to both the OAcG and the OAuG.⁴ The Public Procurement Act (PPA) of 2007 that seeks to ensure transparency and competition in the procurement system is aimed at enhancing prudence in public financial management with emphasis on assuring value for money in government spending. A few governments at state level are already re-crafting the PPA for adoption. However, it will take two to three years to know if the PPA will succeed in reducing waste, embezzlement and mismanagement in public financial management.⁵ By granting public access to comprehensive information on government's financial activities – transparency in budget preparation, execution and reporting – the Fiscal Responsibility Act (FRA) also contributes to enhancing financial accountability (Okonjo-Iweala, 2004).

Anti-Corruption Bodies:

Anti-corruption bodies are widespread in both developing and developed countries and their mandate is to lead the fight against corruption, which is widely acknowledged as undermining both socio-economic development and standards of ethical conduct in poor countries. The trail-blazer was Hong Kong's Independent Commission against Corruption (ICAC, established in 1974) that helped to significantly reduce corruption in the country within a decade and has since ensured that the incidence of corruption is of low salience, and has served as a model for many developing countries and countries in transition across various continents. The three main anti-corruption bodies in Nigeria today are the Code of Conduct Bureau (CCB), enshrined in the 1999 Constitution; the Independent Corrupt Practices and Other Related Offences Commission (ICPC), created in 2000; and the Economic and Financial Crimes Commission (EFCC), established in 2002 and strengthened in 2004. The anti-corruption dimension of the role of the Nigeria Extractive Industries Transparency Initiative (NEITI) also deserves to be acknowledged. The role of these institutions is more fully discussed in the second part of this article, under 'Accountability and Corruption', below.

Public Complaints Commissions (PCCs):

Nigeria is one of 25 African countries and over 100 other countries worldwide that have adapted/adopted the Swedish-inspired ombudsman institution. It is, arguably, the governance institution that has been most widely imitated (Adamolekun-1, 2005). The ombudsman is a 'citizen's defender' and he/she seeks to obtain remedies for

citizens (at no cost to them) for acts of omission and commission by public officials. It can be established as a creature of the executive, or the legislature. In Nigeria, the ombudsman is in the form of a nationwide network of Public Complaints Commissions with a headquarter organisation in the federal capital and a state-level structure in each of the 36 states of the federation. Established as an instrument of the executive at an arms-length from the civil service in 1975, the PCC by its longevity appears to continue to have some relevance as an instrument for protecting citizens against administrative injustice. Individual citizens can take their complaints to the Commission (including corruption-related ones) and the commissioners can initiate actions in their own right.

Public Opinion and Enforcement of Accountability

Interfacing in varying ways with the main types of accountability reviewed above is the role of public opinion. The crucial assumption in Diagram 1 and Figure 1 is that the sovereign people (citizens/voters/taxpayers) are able to use their votes to elect officials at periodic free, fair and credible election cycles: normally, they would be expected to reject poor performers ('throwing out the rascals'), whilst rewarding good performers or candidates with credible programmes. In countries where elections are rigged and fraudulent, this most basic form of citizen demand for accountability is rendered meaningless and the rulers (political executives, as well as legislators) that emerge rarely consider themselves obligated to be accountable to the public. In contrast, where elections are free and fair, leaders take the mandate from the people and their demands seriously. While the Nigerian experience since 1999 is an illustration of rigged and fraudulent elections accompanied by weak accountability (see Box 2), the experiences in Brazil (featured in part three of the article below) and the United Kingdom (UK; see Barber 2007) during the same decade are illustrations of free and fair elections accompanied by strong accountability.

Box 2: Limitation of Vertical Accountability in Nigeria

'MPs [Members of Parliament] and councillors are accused of having bought or bribed their way into office, often funded by wealthy businessmen, so-called "godfathers", who expect reciprocal rewards and benefits from these "elected" representatives, and therefore *lack accountability to the electorate* [italics added], in addition to channelling public funds to their financiers (the "godfathers"). Thus, misuse and embezzlement of public funds and limited interaction between MPs and their electorates in addressing security and development projects are also cited by stakeholders, some of whom mentioned that the only time they see their legislative representative is during [the] election season'.

Source: African Peer Review Mechanism, 2008, 110.

Africa Review 2, 2, 2010: 105-138

Essentially, public opinion, through the activities of the media and those of watchdog-oriented civil society organisations (CSOs), seek to put pressure on the formal institutions of accountability to ensure a higher degree of accountability in countries where the formal institutions are effective, while they seek to assure a modicum of accountability in countries where the formal institutions are weak. Respect for freedom of the press – aided by a Freedom of Information (FOI) law – and progress in respect of education for all that helps ensure a reasonable degree of citizen enlightenment, are factors that determine the extent to which public opinion can contribute meaningfully to the enforcement of accountability. Prevailing realities on the ground support a low ranking for Nigeria in respect of these determinants of the effectiveness of public opinion.

Two specific examples of efforts by CSOs aimed at ensuring government accountability that could be adapted for adoption in Nigeria deserve to be highlighted. One is the *citizen report card* (CRC). This is a tool through which public organisations are provided with feedback on the quality of their services. Confronted with low ratings, public service providers in most cases take steps to improve their performances. Pioneered in Bangalore, South India in the mid-1990s, the CRC has become a model in many countries around the world (Paul, 2002 & 2004). The second example is *participatory budgeting*. This refers to the direct involvement of citizens/communities in making decisions on the spending and priorities in the budget of a local, state or national government. It ensures that budget allocations respond to citizens' needs. The approach was pioneered in a Brazilian municipality (Porto Alegre) in 1989-90 and later adopted by many other Brazilian municipalities. In the late 1990s, an international non-governmental organisation (NGO), International Budget Project, was established to support CSOs involved in variations on the participatory budgeting theme.⁶

Two Recent Global Trends

There are two significant recent trends related to the concept of accountability in studies focused on politics, public administration and governance: first, the emergence of new terms such as 'vertical accountability', 'horizontal accountability', 'diagonal accountability', and 'society-driven horizontal accountability'; and second, an extension of the dimensions of accountability to include several issues that would not normally feature in the pre-1990 literature on the concept.

Vertical, Horizontal, Diagonal, and Society-Driven Horizontal Accountability:

- **Vertical accountability** is used to capture the top-down relationship between civil servants that are answerable to ministers; ministers that are answerable to legislatures; and legislators and presidents that are answerable to the electorate. When citizens directly seek the support of legislatures to obtain redress for

grievances (for example, through petitions) or participate in some legislative oversight methods (for example, public hearings and investigations), the term vertical accountability is also utilised.

- **Horizontal accountability** refers to political accountability enforced through legislatures, and legal accountability enforced through the courts. The contributions of auditors-general and anti-corruption bodies that report to the legislature for the enforcement of accountability are also categorised as horizontal accountability.
- **Diagonal accountability** is used to refer to situations that involve citizens in the use of ‘horizontal’ accountability mechanisms.
- **Society-driven horizontal accountability** refers to situations in which citizens and CSOs participate directly in enforcing accountability – it is also sometimes referred to as ‘social accountability’. It is a bottom-up approach and seeks to provide direct answerability from governments to citizens (for example, CRCs and participatory budgeting).

While these new terms underscore the need for attention to the diversity of accountability relationships, they do not really provide additional value to the discussion of the concept through the more established categories of political, legal and administrative accountability, including attention to the role of public opinion. Two examples of recent writings focused on the new terms, or a mixture of the ‘old’ and the ‘new’, are Ackerman (2004) and Bovens (2005).

Increased Scope of the Concept of Accountability:

An interesting illustration of the extension of the dimensions of accountability is provided by Canada’s Federal Accountability Act (FAA) of 2006 (see Box 3). There is merit in the Canadian approach; for example, in both developed and developing countries, tackling the problem of corruption without addressing the financing of political parties amounts to neglecting one of its root causes. And the extensive coverage of the FAA would qualify as good practice: from strengthening the enforcement of ethical standards to strengthening access to information legislation, including provision of real protection for whistleblowers.

Box 3: Highlights of Canada’s Federal Accountability Act

Coverage of the Act includes the following, amongst others:

- reform the financing of federal political parties
- strengthen the role of the Ethics Commissioner (through a new Conflict of Interest Act)
- improve the federal appointments process – create a Public Appointments Commission

Africa Review 2, 2, 2010: 105-138

- ensure honesty in budgeting through a Parliamentary Budget Authority
- clean up the procurement of government contracts
- provide real protection for whistleblowers
- strengthen access to information legislation
- strengthen the powers of the Auditor-General
- strengthen auditing and accountability within departments, and
- create the office of an independent Director of Public Prosecutions (to prosecute criminal offences under federal legislation)

Source: *Canada Online* (accessed October 2008).

Accountability and Governance in Nigeria: Selected Issues

In the public administration and politics literature on governance, considerable attention is devoted to coupling the concept of accountability with several key governance issues. Four of such issues that are particularly relevant to the Nigerian situation are: service delivery, taxation, decentralisation, and corruption.

Accountability and Service Delivery

The primary purpose of government in the modern state is the provision of goods and services to the public. This point was highlighted above in the discussion of the Classical Triad of Public Accountability (Diagram 1). The World Bank (1997) has identified five fundamental tasks of the modern state: first, establishing a foundation of law; second, maintaining a non-distortionary policy environment, including macro-economic stability; third, investing in basic social services and infrastructure; fourth, protecting the vulnerable; and fifth, protecting the environment. To this list, I would add a sixth: assuring the security of life and property of citizens. There is broad consensus in the development literature that without satisfactory delivery on these tasks, 'sustainable, shared, poverty-reducing development is impossible'. Normally, a government that is accountable would commit to developing and nurturing the capability required to ensure efficient and effective performance of these tasks. Significantly, in the late 1980s through the early 1990s, the emergence of a strong emphasis on enhancing state capability through the strengthening of public management – commonly referred to as the 'New Public Management' (NPM) movement – coincided with what has been baptised the 'Third Wave of Democratisation' characterised by, among others, attention to the responsibility of states to deliver quality goods and services to their publics. This emphasis converged with the importance the NPM attached to performance management, with particular attention to the delivery of services to the public.

To provide a broad historical overview of accountability and service delivery in post-independence Nigeria, I would distinguish three phases: the pre-military governance phase, the military governance phase, and the post-military

(contemporary) governance phase. In pre-military Nigeria, while the respect of political leaders for accountability through electoral legitimacy was low, their commitment to developing state capability to ensure quality delivery of goods and services to the public was above average, especially at the level of regional governments where Institutes of Administration were established for this purpose (see Adamolekun & Ayeni, 1990). The performance of accountability mechanisms, such as legislative oversight (see Adamolekun, 1975) and judicial control, was around average. The following summary of the government's performance in service delivery up to the mid-1960s is broadly representative of the accounts provided in the literature on Nigerian government and politics:

The public enjoyed, in varying degrees, quality public services. Examples included, among others, roads that were regularly maintained by functioning public works departments (PWDs) with a network of maintenance posts, train service that was predictable, quality primary and secondary/technical education, and a premier university (at Ibadan) that was among the best in Africa and was widely regarded at home and abroad as a world-class institution. Furthermore, stable government policies, a framework of order, and serious attention to implementation resulted in broad-gauged satisfactory development performance that ensured the vast majority of the population lived above [the] poverty level; those below were estimated at about 25 percent in the mid-1960s.⁷

Under military rule, the authoritarianism and arbitrariness that were its essential features are the antithesis of accountability. Not surprisingly, legislative oversight disappeared with the abolition of legislatures, and judicial control was rendered meaningless because military *diktats* (in the form of decrees and pronouncements in the media) were proclaimed superior to court decisions. Above all, for military rulers, whose 'legitimacy' to rule was through the barrel of the gun, their sense of being accountable to the public was close to zero. And because military rulers staged coups 'for profit',⁸ corruption assumed unprecedented proportions during the three decades of military government – corruption actually became institutionalised under Ibrahim Babangida's rule and reached world record levels under Sani Abacha.⁹ Only the short-lived regimes of Murtala Mohammed and Muhammadu Buhari were not blatantly corrupt.¹⁰ Under these circumstances, the poor to mediocre performance of successive military regimes in the provision of services to the public should not be a surprise. There were only a few achievements in the areas of transportation, housing, agriculture, and a significant expansion in tertiary education (although quality declined sharply). By the time the military left office in 1999, the maintenance of law and order was poorer than it was in 1966; the civil service (the critical barometer of state capability) was a shadow of the strong and confident institution that it was in 1966; and poverty was at a level unknown in 1966 – with about 70 percent of Nigerians living in poverty by 1999 – that is, on less than US\$1 per day.

Since the return of civilian rule in 1999, the rhetoric of ‘dividends of democracy’ for the public has been a refrain of political actors in both the executive and legislative branches of government at both the federal and state levels. However, the poor record of services today – from electricity to transportation, including education and health – is evidence that the government’s development performance is below both the promise of the politicians and the expectations of the citizenry. When, in 2003, the Olusegun Obasanjo administration decided to launch an initiative aimed at improving service delivery, it commissioned a baseline study of the prevailing situation in the country. The following is a summary of the reality on the ground: ‘Services are not serving people well ... they are inaccessible, of poor quality and indifferent to customer needs’ (Thompson, 2004). Subsequently, ‘Service Compact with All Nigerians’ (Servicom) was introduced and is being implemented across the entire federal public service. A couple of states have introduced variations on the theme. However, Servicom has only produced modest results in small areas of service delivery, and the cautious assessment of an insider on its impact 5 years ago still remains largely valid today: ‘The appreciable effect on real service delivery to the public is expected to manifest rather gradually’ (Ahmed, 2005, 32).

One final illustration of the poor record of governments in service delivery since 1999 is the low penetration and use of information and communications technology (ICT). There is abundant evidence that ICT could be an effective tool for accountability – establishment of databases that could allow for transparent and public accounting for resource expenditure, outputs and outcomes. Furthermore, over the past decade, ICT is being increasingly used in many developing countries to enhance the efficiency, transparency and accountability of government – to ‘meet citizens’ demands more efficiently, saving time and money for both service providers and their clients; cut through red tape and associated opportunities for corruption, discrimination and harassment; and enhance access to public information and services, leading to greater transparency and equity’ (World Bank-1, 2000, 28). The areas where ICT has been used to good effect include, among others, procurement, education, health, immigration and customs administration, and land administration.¹¹

Accountability and Taxation

‘No taxation without representation’, the slogan of the fight of the American colonies for independence during the second half of the eighteenth century, is widely cited to illustrate the link between taxation and accountability. In the modern state, the slogan stands for the right of citizens to demand services from a government to which they pay taxes. The following complaint of the National Union of Petroleum and Natural Gas Workers (Nupeng) is an interesting echo of the centuries’ old slogan:

We do not see the justification for the quantum of taxes that we ... [are paying], because it does not reflect ... [in] our living conditions or the development of the state. We are still providing for ourselves those amenities that the government ought to provide for the citizenry, such as light, roads, hospitals, schools, and so on. So, why then are we paying taxes?

It is instructive to contrast the Nupeng president's complaint with the observation of the incumbent Minister of Finance at the inauguration of the new Board of the Federal Inland Revenue Service (FIRS) in July 2008:

Taxation is fundamental to the survival of democracy in the country. Part of what is happening today is really the fact that because the people do not feel the pinch ... [in] their own pocket and *because they are not paying the correct taxes, they ... [cannot] hold their leaders accountable for what they are doing*¹²

While the minister correctly affirms a strong link between accountability and taxation, his verdict that it is the citizens' failure to pay taxes that explains their inability to hold the leaders (rulers) accountable for their actions is highly questionable. In addition to the pertinent question raised by Nupeng's president 'Why are we paying taxes?' there is also the fundamental question about political legitimacy: do the rulers derive the mandate to govern from citizens through free, fair, and credible elections? These are the two crucial issues to address in the discussion of the relationship between taxation and accountability.

In well-functioning democracies, the shaping of tax policies and their implementation are significantly influenced by political considerations because rulers know that the financial resources needed to run governments are derived from taxpayers who as voters determine whether or not they retain political power. The taxpayer/voter reacts to first, the fairness and level of taxation, and second, the goods and services that the government provide to the public. The reality in Nigeria is that the combination of political (electoral) legitimacy deficit and the virtual total reliance on oil money to run governments at all levels (federal, state, and local) this is referred to in the literature as indirect taxes or 'easy taxes' has resulted in a disconnect between taxation and accountability. In other words, the assertion of the Minister of Finance that Nigerian citizens are unable to hold their leaders accountable for their actions because of their failure to pay taxes is false. Worse, the Minister appears to be unaware of the need to remove the mote from the government's eye: the need for attention to the lack of political/electoral legitimacy, as well as the need to ensure that the government deliver satisfactory good and services in return for the available financial resources derived from oil and the taxes that it succeeds in collecting for example, through pay-as-you-earn (PAYE), customs and excise, and value-added tax (VAT).

The point to stress is that the link between taxation and accountability is one of the most effective ways of nurturing a culture of accountability on the part of both citizens and governments. The experience of the colonists in eighteenth century America, highlighted above, eventually triggered a political revolution that resulted in the establishment of a new nation that is ranked among the world's top functioning democracies today. There are also illustrations of positive results from the linkage of accountability to taxation in Nigeria's political history, notably between the decade of decolonisation preceding national independence and the immediate post-independence first half-decade. For example, to finance free universal primary education (UPE) introduced in Western Nigeria in 1955, the political leaders took the masses into their confidence and explained the link between the taxes they had to pay and the free education that would be made available to their children. Unfortunately, the crisis of political legitimacy slowed down this remarkable achievement and the problem was compounded by the advent of military rule which arrested further progress in the direction of accountable governance.

To consolidate democratic governance in the country, the link between accountability and taxation must be re-established. The inevitable readjustment in the share of revenues accruing from oil (with 50 percent allocation on the basis of derivation), and the eventual decline in the total resources available from that source, will sooner rather than later force all governments across the federation to rely more and more on taxation. This, in turn, will force governments to pay serious attention to the two crucial questions raised above: political (electoral) legitimacy, and the efficient and effective use of taxpayers' money. A recent comparative overview of how these issues are being addressed in some democratising sub-Saharan African countries is provided in the edited volume by Moore and Rakner (2002).

Accountability and Decentralisation

Of the three degrees of decentralisation – deconcentration, delegation, and devolution – it is in respect of devolution that accountability is the most meaningful and is the only type considered in this article. It involves the devolution of specific powers to sub-national government units that include regional, state or provincial governments, and local governments and municipalities. In many modern states, the emphasis is on bringing government closer to the sovereign people through local self-governing institutions that would have responsibility for promoting political participation, ensuring efficient service delivery, and enhancing effective resource mobilisation. Significantly, the interconnections among all three objectives were summed up in the explanation for the introduction of local self-government in colonial India towards the end of the nineteenth century by an official British

resolution as follows:

It is not primarily with a view to improvement in administration that this measure (introduction of local self-government) is put forward and supported. It is chiefly as an instrument of political and popular education. His Excellency-in-Council has himself no doubt that in course of time, as local knowledge and interest are brought to bear more freely upon local administration, improved efficiency will follow.¹³

Significantly, the definition of 'local government' provided in the official handbook on the reformed system of local government introduced in Nigeria in 1976, highlights some of the ideas in the Indian case (Federal Republic of Nigeria, 1976, 1):

Government at local level ... [exercise] through representative councils, established by law, ... specific powers within defined areas. These powers should give the council substantial control over local affairs, as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the State and Federal Government in their areas, and to ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximised.

Unfortunately, the pursuit of the lofty ideals of the 1976 local government reform was short-lived as civilian governments bastardised the system between 1979 and 1983, and successive military governments increased the number of local government entities from 301 created in 1976 to 774 listed in the 1999 Constitution, without any apparent link to the accountability and results-orientation of local governments prescribed in the 1976 reform blueprint. More fundamentally, the usual characteristic features of devolution within a federal system were abandoned in Nigeria through the centralisation and uniformity imposed during three decades of military rule (Adamolekun-2, 2005). Not surprisingly, federal-state-local relations were managed with almost total disregard for accountability during this entire period. The same disregard for accountability during the military era persisted in the management of federal-state-local relations between 1999 and 2007, possibly because of the military background of the president during this period. A good illustration was the case of the Federal Government awarding contracts for the construction of health centres in each of the 774 local government areas with funds deducted at source from the local governments' share in the Federal Account.¹⁴ Available evidence in news reports over the same period suggest that the management of state-local relations was also characterised by state erosion of the autonomy of local governments and disregard for accountability.

Since 1999, citizens across all the geopolitical zones have clamoured for local self-governance structures that are closer to them than what the existing 774

local government entities provide. This explains the creation of ‘development areas’ or similar structures in different parts of the country, including in Lagos, Niger, Abia, and Delta states. For example, Niger State’s 25 local government areas have been subdivided into 274 ‘Ward Development Committees’, and Lagos State has created 37 ‘Local Council Development Areas’ in addition to the 20 local government areas listed in the constitution. In these circumstances, I would argue that it would make sense to constitute each of the 97 000 communities identified in the late 1980s by the Directorate of Food, Roads, and Rural Infrastructure (Diffri) into local self-governance institutions (LSGIs). Such institutions are likely to be more accountable to their communities and there would be greater popular participation in governance.¹⁵ To accomplish this, some constitutional changes would be required, including replacement of revenue allocation among the three levels of government with allocation between the federal government and the states. However, it would be necessary to maintain the constitutional provision that mandates each state to distribute a fixed percentage of its allocations among the LSGIs within its territorial area. The determination of the size and number of LSGIs should be the exclusive responsibility of state governments. The listing of local government areas in the 1999 Constitution is an aberration in a federal system.

Table 1

Comparative Perspectives on the Number and Size of Local Governments

Country/ Land Area	Population	Number of Local Self-Governance Institutions (LSGIs)	Remarks (average Local Self-Governance Institutions/ 1 000 Citizens)
Mali/1 220 000km ²	12mn (2008)	702	1 per 17 000 citizens
France/551 000 km ²	60mn (2003)	36 782	1 per 1 600 citizens
Spain/506 000km ²	40mn (2007)	8 000	1 per 5 000 citizens
Nigeria/924 000km ²	140mn (2006)	774	1 per 180 000 citizens (97 000 LSGIs = 1 per 1 440 citizens)

Source: Compiled by the author.

Accountability and Corruption

If one accepts the widely cited definition of corruption as the abuse of office for personal gain, then there is merit in the argument that corruption thrives best in contexts where those who exercise state authority are not held accountable for their actions. This interpretation of corruption has resulted in several formulas and

equations that seek to summarise the relationship between authority, accountability, and corruption. The following formula (Klitgaard, 1988) is widely cited:

$$\text{Corruption} = \text{Monopoly Power} + \text{Discretion by Officials} - \text{Accountability}$$

Variations of Klitgaard's formula include the following:

$$\text{Corruption} = (\text{Monopoly Power} + \text{Discretion}) - (\text{Accountability} + \text{Integrity} + \text{Transparency})$$

$$\text{Less Discretion} + \text{More Accountability} = \text{Less Corruption}$$

The linkage of accountability to the problem of corruption was illustrated through four indices highlighted by the World Bank (1997): first, a 'policy distortion' index; second, a 'predictability of judiciary' index; third, a 'ratio of civil service wages to manufacturing wages'; and fourth, a 'merit-based recruitment' index. The argument in the study is that low scores in respect of two or more of the indices result in institutionalised or systemic corruption. The study further asserts that countries characterised by systemic corruption invariably record poor social development indicators. Nigeria is one such country: several international surveys score the country low on the predictability of the justice system (for example, the 'Ibrahim African Governance Index');¹⁶ the ratio of civil service wages to manufacturing wages is also low; and merit-based recruitment ceased to be the norm since the advent of military rule. The extent of the problem of corruption is underscored by the consistent ranking of the country as one of the most corrupt in the world since such rankings were introduced in the 1990s (see Table 2).

Table 2
Nigeria's Score on the Corruption Perceptions Index (CPI), 1996 to 2008

Year	CPI Score	CPI Ranking	Remarks
1996	0.69	54/54	most corrupt
1997	1.78	52/52	most corrupt
1998	1.9	81/85	2 nd most corrupt
1999	1.6	98/99	2 nd most corrupt
2000	1.2	90/90	most corrupt
2001	1.0	90/91	2 nd most corrupt
2002	1.6	101/102	2 nd most corrupt
2003	1.4	132/133	2 nd most corrupt
2004	1.6	144/146	2 nd most corrupt
2005	1.9	152/159	3 rd most corrupt

Year	CPI Score	CPI Ranking	Remarks
2006	2.0	142/163	5 th most corrupt
2007	2.2	147/180	9 th most corrupt
2008	2.7	121/180	59 th most corrupt

Source: Compiled by the author from data gleaned from the *Transparency International* website.

Note: The seeming disparity in the remarks on corruption in the last column, when compared to the corresponding CPI rankings, is due to the fact that some countries are lumped together on the particular CPI score for the years 1998, and 2004 through 2008.

It was against the backdrop of the country's notoriety as the most corrupt, or the second most corrupt, country in the world and the strong evidence of the negative impact of corruption on socio-economic development that the Olusegun Obasanjo administration adopted an anti-corruption agenda (see Box 4) in 1999.¹⁷

Box 4: Consequences of Corruption

<p>Economic Growth: Public Spending and Revenue Collection</p> <ul style="list-style-type: none"> - distorts the composition of government expenditure - reduces expenditure on operations and maintenance - lowers the quality of public infrastructure and services - reduces government revenues, and - lowers incentives to private investment
<p>Other Consequences</p> <ul style="list-style-type: none"> - undermines the legitimacy and credibility of the state - influences outcomes of legal and regulatory processes - violates the social and economic rights of the poor and the vulnerable, and - erodes the moral fabric of society

Source: Summarised by the author from the literature on the subject.

The ICPC and the EFCC were established in 2000 and 2002, respectively, to implement the anti-corruption agenda. President Omaru Yar'Adua sensibly maintained anti-corruption as one of the priorities in his 7-Point Agenda. Notwithstanding the valid criticisms of some aspects of the work of the EFCC under Nuhu Ribadu (2003-07), it is incontrovertible that he took the fight against corruption to a new level with some impressive results: the recovery of about US\$5bn from financial criminals and rogue public officials and the conviction of over 120 offenders, including a former Inspector-General of Police and a former state governor (see Ishiekwene, 2008). The ICPC, too, has been diligent in

prosecuting the fight against corruption and has taken the lead in developing and implementing a corruption prevention education programme. Both institutions can justifiably claim to have contributed to the recent improvement in the country's rating on Transparency International's Corruption Perceptions Index (CPI) in both 2007 and 2008. As reflected in Table 2, the country moved from 9th most corrupt country (out of 177 in 2007) to 59th most corrupt (out of 180 in 2008). It is also important to add that CSOs (including faith-based organisations), the media, and some concerned individuals are making significant contributions to the fight against corruption. An illustration of what can be done at the individual level is summarised in Box 5. Other examples include the anti-corruption campaign of the Nigerian Catholic Secretariat Forum (see Box 6) and Wole Soyinka's prize for investigative journalism – Wole Soyinka Investigative Reporting Award (WSIRA). The prize is an incentive to journalists to improve their performance with a particular emphasis on anti-corruption and human rights.

Box 5: How Public Officials Collude to Loot Public Treasuries

'Having attained the mandatory 25 years in the teaching profession, I resigned my appointment and went into private business. After[wards] a relation introduced me to a retired army general on the possibility of securing a political appointment in my state of origin. The general introduced me to the then military governor of my state, who offered me a commissionership slot. The governor was so generous that he even asked me to pick any ministry of my choice and I picked [the] ministry of education. As I was about to leave his office, he said, "we are yet to agree on one thing", and I quickly asked, "Your Excellency, what is that, sir?" There and then the governor started to pick his words slowly, saying: "Take this account number, you will be paying N250 000 into the account on [a] monthly basis". For close to two minutes, I could not utter any word as I was shocked and when I managed to compose myself, I asked: "Sir, where do you expect me to be getting this huge sum on [a] monthly basis?" Without mincing words, he replied: "Your director-general [permanent secretary] will teach you how to ... [get] the money". As if I did not hear him well, he looked directly at my forehead and said: "Don't be surprised. This is the practice here." I later summoned courage and told him that my conscience would not allow me to be stealing public funds. He was not impressed with my position. He asked me to go and think about his proposal with a promise that he would keep the slot for me for two weeks to enable me [to] make up my mind. So, I left his office and did not go back, because I had made up my mind not to be part of the illegal act.'

Source: Sina Babasola, 'Key to Zero Corruption', in *Sunday Vanguard* (Lagos), 28 October 2007; he asserts that the incident narrated is 'a true life story of a Nigerian' in one of the South-West states in the early 1990s.

**Box 6: Anti-Corruption Campaign of the
Nigerian Catholic Secretariat Forum**

The anti-corruption advocacy of the Nigerian Catholic Secretariat Forum was published periodically as advertisements in newspapers in 2004:

‘Corruption in Nigeria breeds inefficiency, diminishes productivity, discourages investments, fuels inflation and capital flight, and institutes a regime of poverty and unemployment. Corruption is an affront on human dignity, an assault on the human conscience, and a negation of the Christian vocation to build here on earth a kingdom of truth and justice.’

Source: *Guardian* (Lagos), 20 June 2004.

However, institutionalised corruption remains pervasive in the country and the institutions established to tackle them still have much work to do. Compared to the EFCC and the ICPC, the CCB would qualify as a poor performer. Established by the 1999 Constitution to check abuse of office for personal gain through the scrutiny of assets declaration by public officials, it has to date been a largely ineffective instrument in the fight against corruption. The blame for lack of legislation on public access to the contents of assets declared by public officials has to be shared in varying proportion between the CCB and the National Assembly. And the unending delay in the National Assembly over the pending FOI bill makes matters worse – freedom of information is needed to reduce secrecy in the conduct of government business to a minimum, thereby providing a boost to the fight against corruption.

Nigeria’s Current Development Performance and Some Comparisons

Nigeria’s Poor Development Performance: A Summary of Evidence

The poor ranking of Nigeria in respect of selected development performance criteria focused on issues ranging from some targets of the Millennium Development Goals (MDGs) – see Appendix – to economic competitiveness, peace, and human rights is revealed in Box 7. Table 3 provides further confirmatory evidence of Nigeria’s poor performance with particular attention to the Human Development Index (HDI) – a composite index measuring average achievement in three basic dimensions of human development: longevity (life expectancy at birth), education (literacy rate and combined gross enrolment ratio), and GDP per capita (at purchasing power parity). Nigeria has been consistently in the ‘low development performance’ category since the HDI was introduced in 1990.

Box 7: Evidence on Nigeria's Weak Development Performance

- The World Economic Forum ranked Nigeria 88th of 117 countries in 2006.
- Nigeria was ranked 38th of 48 countries in the 'Ibrahim Index of African Governance' in 2007 (39th in 2008) – five criteria were used: safety and security; rule of law and corruption; participation and human rights; sustainable economic opportunity; and human development.
- The Global Competitiveness Report, 2006-2007, ranked Nigeria 101st of 125 countries. Reasons for low ranking: 'School enrolment rates are very low by international standards'; 'There are serious gaps in the quality of its institutions – especially public ones ...'.
- Nigeria's poverty rate of 70.8 percent was highest among all 53 countries (the World Bank's African Development Indicators, 2007). The same source estimated the poverty rate in Nigeria at 78 percent in the mid-1990s.
- UNICEF's State of the World's Children Report, 2007 – 60 percent of Nigerians lacked access to proper sanitation.
- Only 44.2 percent of Nigerian youths (aged 16 to 20) were enrolled in post-primary educational institutions (World Youth Report, 2007).
- UNICEF Report, 2008: Nigeria was among the 12 countries with the highest under-five mortality rate; 10mn school-age children were not at school.
- World Health Report, 2008: Nigeria is 50th among the 55 countries at the bottom.
- Global Hunger Index, 2008 – Nigeria was 20th; 65 percent of Nigerians are considered to be food insecure.
- World Annual Report on Human Rights for 2007 – submitted to the US Congress by the Department of State: '... the [Nigerian] government's human rights record remained poor, and government officials at all levels continued to commit serious abuses'.
- In the 'Index of State Weakness in the Developing World, 2007' (prepared by the Brookings Institution), Nigeria was ranked 28th weakest of 141 countries.
- Global Peace Index, 2007 – Nigeria was 117th of 121 countries surveyed.
- Global Ranking of People under Threat, 2008 – issued by the Minority Rights Group International; Nigeria was ranked the 8th most vulnerable (Somalia was 1st).
- In the 'Failed State Index', *Foreign Policy*, July/August 2008, Nigeria was ranked 18th among 177 countries, worse than 22nd ranking among 177 countries in 2006 – 12 indicators are used: social (4), economic (2) and political (6).

Sources: Various — as indicated in the 'Reports', 'Surveys', 'Indexes' and 'Rankings' cited.

Table 3
Nigeria's Human Development Index and Ranking:
Selected Years between 1990 and 2007

Year	HDI	Ranking
1990	0.43	112/134
1995	0.45	118/144
1998	0.44	151/174
2000	0.46	n/a
2002	0.46	125/151
2004	0.45	159/177
2006	0.45	159/177
2007	0.47	158/177

Source: Compiled by the author drawing on information available on the Internet.

Note: Human Development Index (HDI)—performance is expressed as a value between 0 and 1, the higher the number the better the result; an HDI below 0.5 is considered to represent 'low development', while an HDI of 0.8 or more is considered to represent 'high development'; in-between is the 'medium development' group.

Weak Accountability and Good Development Performance: Challenge of a Counterfactual

Before proceeding to demonstrate the linkage of Nigeria's poor development performance to the prevailing weak accountability highlighted in part one and two of this article above, rigorous scholarship requires that we acknowledge the challenge of a counterfactual: the good development performance recorded by some developing countries – Hong Kong, Indonesia, South Korea, Malaysia, Singapore, Taiwan (Republic of China), and Thailand (the so-called 'Asian Tigers'), as well as Augusto Pinochet's Chile – during many years when they were characterised by significant evidence of weak accountability. There are three major explanatory factors for the apparent contradiction.

First, each of the states concerned was strong and capable in the sense that they were able to perform above average in carrying out the six fundamental tasks of the modern state (as defined in part two of this article above). In other words, a strong and capable state can achieve good development performance even when some key institutions of accountability are weak, or neglected, or both.¹⁸ Second, each of the states consistently ensured the predictability of the justice system in

respect of the protection of property rights and enforcement of contracts, thereby creating favourable environments for both domestic and foreign investment. Third, there was the widely acknowledged monomaniacal focus of the political leadership in each of the countries cited on achieving good development performance with emphasis on poverty reduction.¹⁹ In each country, high growth rates were recorded within periods ranging from one to two-and-a-half decades and there was significant reduction in poverty levels between 1980 and 2000. Thus, for example, all seven Asian Tigers are among only 13 countries worldwide that recorded sustained high growth (7 percent and above) for 25 years or more during the second half of the twentieth century (Commission on Growth and Development, 2008).²⁰

The final point to make on the counterfactual, which can also be called a clincher, is that each of these countries has taken significant steps during the last decade in the direction of increased accountability. This is because once citizens have their basic needs met, they tend to demand accountability. By extension, for a state to make its good development performance sustainable, it must respond to the demands of its citizens for increased political participation and responsiveness – that is, be more accountable to the governed.

Weak Accountability is a Key Explanatory Factor for Nigeria's Poor Development Performance

The following are three illustrations of the link between weak accountability and poor development performance in the Nigerian context.

Electoral Legitimacy Deficit and Poor Development Performance:

In the absence of authoritarian leaders with passion for development, as was the case in the Asian Tigers and Chile, the only other route to leaders that can focus on achieving good development performance is through the ballot box. Nigeria has recorded a low score on both counts: the authoritarian (military) leaders seized power 'for profit', not to promote national development; and the civilians, who became rulers through rigged and fraudulent elections, paid more attention to amassing personal wealth than to promoting national development. This poverty of leadership is examined in some detail by Achebe (1984). The two other illustrations of the link between weak accountability and poor development performance in Nigeria are also connected, for obvious reasons, with the poverty of leadership. A good contemporary example of a political leader who has taken the mandate obtained through free, fair, and transparent elections to mean an obligation to move his country towards equitable and rapid socio-economic development is President Luiz Inacio Lula da Silva of Brazil (see Box 8).

Box 8: Brazil — Electoral Legitimacy and Accountable Governance

At his fourth shot at the presidency of Brazil in 2002, labour leader Luiz Inacio Lula da Silva was victorious in a competitive free, fair and transparent contest. His Workers Party, in alliance with other like-minded parties, won the election under a platform of social inclusion for the great majority of the Brazilian people. As soon as he was sworn into office, he honoured his promise to the electorate by launching an anti-poverty programme called *Bolsa Familia*. Under the family grant programme, a monthly allowance is paid to more than 11mn families (estimated at about 44mn people, representing a little over 20 percent of the population of Brazil). In return for the grant, each family is required to ensure that their children stay in school and follow a course of vaccinations reducing short-term poverty through direct cash transfers and fighting long-term poverty by increasing human capital among the poor through conditional cash transfers.

By 2005, *Bolsa Familia* had become a highly praised anti-poverty programme. Lula's re-election in another competitive election in 2006 is attributed, in great part, to the popularity of his anti-poverty programme. This is a good illustration of voters rewarding a good performer. In February 2008, President Lula moved to another anti-poverty front: he unveiled a multi-billion dollar programme to provide jobs and infrastructure in the poorest parts of the country. US\$6bn was allocated to the programme and 24mn people are expected to benefit from it, especially rural workers and indigenous communities. One of the slogans of the programme is 'Light for Everyone', in reference to the aspect of the programme that is expected to bring electricity to poor communities.

Surveys of the impact of the programme negate the main issue raised by its critics: it does not discourage work and in one estimate, over 85 percent of the money received by families living in rural areas is used to buy food.

Source: Compiled by the author, drawing on publications from Brazil and information available on the Internet.

Weak State Capability, Weak Accountability and Poor Development Performance:

As mentioned earlier, with the exception of pre-military Nigeria and the first decade of military rule thereafter, Nigerian governments at both the federal and state levels have, on the whole, been characterised by below average capability. Concretely, none of the governments during the last three decades has been able to satisfactorily perform the six fundamental tasks of a state listed in part two of this article. The occasional above average performance in respect of one or two of the tasks – for example, macro-economic stability from 2004 to 2007 – was undermined by failure in respect of the other four tasks and the regular policy reversals that followed every change in leadership. In the Nigerian case, then, it has been a vicious cycle of weak governments that are unaccountable and with records of poor development performance.

Weak Accountability, Institutionalised Corruption and Poor Development Performance:

The causal relationship between weak accountability and corruption was spelled out in the section on ‘Accountability and Corruption’ in part two of this article and attention was drawn to the efforts aimed at fighting the problem. Notwithstanding the evidence of some improvement in Nigeria’s CPI 2008 ranking, the problem of corruption remains serious – the country is still in the bottom third of the CPI. In Yar’Adua’s 7-Point Agenda, the link between corruption and development performance is summarised as follows: ‘Corruption damages Nigeria’s reputation in the international community, undermines ... [its] ability to fight poverty, stifles the inflow of foreign direct investment (FDI) and economic growth and leads to a lack of proper services by the government’. Clearly, the incumbent administration needs to commit to consistent and conscientious implementation of the anti-corruption activities spelled out in its 7-Point Agenda. The activities include the following, amongst others:

- improved funding of anti-corruption bodies;
- implementation of the NEITI;
- greater transparency in budgetary and fiscal activities through implementation of the Fiscal Responsibility Act;
- curbing corruption through implementation of the Public Procurement Act;
- strengthening ministerial anti-corruption and transparency units;
- increased involvement of NGOs and civil society in the fight against corruption;
- strengthening the Office of the Auditor-General through improved funding and improved capacity of its staff; and
- developing and implementing programmes of ethical re-orientation of the Nigerian public in offices, schools, tertiary institutions, and so on.

Overview

Table 4 summarises what I would venture to assert are the key determinants of good or poor development performance, based on the concrete experiences of Botswana, Brazil, South Korea, Malaysia, and Singapore. As already mentioned, all five countries are among the 13 best development performers featured in the Report of the Commission on Growth and Development (2008). The experiences of these countries are compared and contrasted with the Nigerian experience. The interconnections among the four determinants have been highlighted in different parts of this article.

Table 4
Key Determinants of Development Performance: Comparison between Nigeria and Some Good Performers

Country	Development-Oriented Leadership	State Capability	Corruption Level	Accountability	Development Performance
Botswana	Good	Good	Low	Good	Good
Brazil	Good	Good	Moderate	Above Average	Good
South Korea	Good	Good	Moderate	Above Average	Good
Malaysia	Good	Good	Moderate	Above Average	Good
Singapore	Good	Good	Very Low	Above Average	Good
Nigeria	<i>Below Average</i>	<i>Below Average</i>	<i>Very High</i>	<i>Below Average</i>	<i>Poor</i>

Source: Compiled by the author.

Notes:

- 1 Ratings for development-oriented leadership, state capability, and accountability (political, legal, and administrative) are rough estimates based on what the author has learned from studies on these countries published in the 1990s and 2000s. A few such studies are included in the list of references to this article. Furthermore, the author visited each of the five countries at least once during the 1990s and the early 2000s.
- 2 Ratings for corruption level are based on the annual Corruption Perceptions Index of *Transparency International* from 1995 to 2008.
- 3 Development performance ratings for all countries (excluding Nigeria) are based on the assessment in the Report of the Commission on Growth and Development (2008).

Concluding Thoughts and Recommendations

Electoral Legitimacy: The primary prerequisite for ensuring citizen demand for accountability in democratic or democratising polities is the sanctity of the citizen's vote. It is through the use of their vote to reward or sanction rulers at periodic elections that citizens become assured of their power to call their rulers to account. In countries where this prerequisite is absent, all efforts aimed at promoting citizen demand for accountability are doomed to failure or, at best, would be of very limited effect.

Recommendation: *Getting electoral legitimacy right (that is, assuring the conduct of free, fair, and credible elections in which the vote of citizens count) must be considered a priority challenge, because it is critical to giving meaning to the accountability of the governors to the governed.*

Service Delivery: Service delivery, which is the primary purpose of government in

the modern state, is also the most critical yardstick for assessing the extent to which a government is accountable to its public. Therefore, improving service delivery (its scope, quality, accessibility, and timeliness) should be a priority of government at all three levels – federal, state, and local.

Recommendation: *The modest effort aimed at improving service delivery through Servicom needs to be scaled up to become a broader-gauged initiative that would be integrated with the evolving public service reform programmes of both federal and state governments. The aim should be to achieve a strengthened public service with the capacity to satisfactorily perform all the six fundamental tasks of the state highlighted in this article.*

Budget and Service Delivery Nexus: At the core of the critically important accountability and service delivery nexus is the budget. Both the internal accountability measures within the executive and the external accountability efforts of the legislature, the media and watchdog-oriented civil society groups must focus sharply on the budget: its appropriation, implementation, monitoring, and evaluation.

Recommendation: *Strategic coalitions, involving the media and watchdog-oriented civil society organisations on the one hand, and the key legislative appropriation and oversight committees on the other, are required at all levels of government to ensure that budgetary allocations are spent on the purposes intended, and that services are delivered to the public with fairness and impartiality.*

Combating Corruption: The widely-acknowledged inverse relationship between accountability and corruption (the weaker the former, the more pervasive the latter) should mean that promoters of the former must at all times and in all circumstances be opposed to the latter. In countries or institutions where this is not the case, accountability will be weak and corruption will thrive, with serious negative consequences as highlighted in this article. Because impunity is the antithesis of accountability and an enabler of corruption at the top political leadership level, genuine commitment to enhancing accountability and reducing corruption must include unequivocal support for the abandonment of impunity.²¹ Furthermore, the emphasis on ethical re-orientation in the anti-corruption programme of the 7-Point Agenda needs serious attention, even if it would involve variations in the specific civic educational programmes to be introduced to reflect the significant cultural differences among peoples in different parts of the country.

Recommendation: *First, Section 308 of the 1999 Constitution on 'restriction of legal proceedings' against presidents, vice-presidents, governors and deputy-governors during their tenures should be scrapped; and second, anti-corruption programmes should, in all cases, be accompanied by ethical re-orientation pursued through appropriate civic education programmes.*

Promoting Accountability through Collaboration across Sectors: Given the country's prevailing level of institutional, social, political, and economic development, formal accountability mechanisms are likely to remain of limited effectiveness for several more years in making governments accountable to their citizens. However, there are examples both within and outside Nigeria of informal arrangements that seek to enforce accountability through shifting, tactically broad coalitions that are focused on issues (for example, freedom of information, and anti-corruption) and involve actors from the public and private sectors, as well as voluntary associations.

Recommendation: *Simultaneously with efforts to strengthen formal accountability institutions under the public service reform programme of the federal government, self-selected institutions or groups of institutions across sectors should collaborate to promote accountability on selected critical issues, such as freedom of information, transparent procurement, and anti-corruption.*

Comparative Perspectives: The consistent reliance on comparative perspectives in the discussion of the issues examined in this article derives from a strong belief that in seeking solutions to the challenge of improving accountability to achieve good development performance in Nigeria, it makes eminent sense to learn from both good and bad practices in different parts of the world.

Recommendation: *Of the good practices cited in this article that Nigeria can learn from, I would like to highlight two: first, the serious and honest translation of an electoral mandate into developmental policies that are consistently and faithfully implemented, as witnessed in President Lula da Silva's Brazil, is a lesson that Nigeria's political leadership should try hard to learn from; and second, the four key determinants of development performance highlighted in this article -- development-oriented leadership, state capability, low corruption level, and accountability -- as well as their dynamic interrelationships, deserves the attention of all the top political leaders and their advisers at both the federal and state levels.*

Critical Importance of Education: As a final thought on the subject, I would like to stress that education is the ultimate solution to the twin challenges of holding rulers accountable to the governed, and achieving good development performance. Only an educated citizenry can meaningfully demand accountability. And the evidence in the development literature is that a country's progress towards prosperity for all its citizens is, to a considerable extent, dependent on the level of education in society.

Recommendation: *The critically important role of education – correctly stressed by US President Thomas Jefferson, and Nigeria's own Obafemi Awolowo, first head of government in Western Nigeria – is a strong justification for it to become a top priority for governments at all levels, as well as for every citizen of Nigeria.*

Appendix

The Eight Millennium Development Goals (MDGs)

Goals	Targets
Eradicate extreme poverty and hunger	<ul style="list-style-type: none"> - Reduce by half the proportion of people whose income is less than US\$1 a day by 2015 - Reduce by half the proportion of people who suffer from hunger by 2015
Attain universal primary education in all countries by 2015	Ensure children of both sexes everywhere will be able to complete a full course of primary schooling
Promote gender equality and empower women	Eliminate gender disparity in primary and secondary education, and at all levels of education, no later than 2015
Reduce child mortality	Reduce by two-thirds the under-five mortality rate by 2015
Improve maternal health	Reduce by three-quarters the maternal mortality ratio by 2015
Combat HIV/AIDS and other diseases	<ul style="list-style-type: none"> - Halt by 2015, and begin to reverse the spread of HIV/AIDS - Halt by 2015, and begin to reverse the incidence of malaria and other major diseases
Ensure environmental sustainability	<ul style="list-style-type: none"> - Integrate the principles of sustainable development into country policies and programmes, and reverse the loss of environmental resources - Reduce by half the proportion of people without access to safe drinking water by 2015 - Achieve a significant improvement in the lives of at least 1bn slum-dwellers by 2020
Develop a global partnership for development	<ul style="list-style-type: none"> - Deal comprehensively with the debt problem of developing countries - In co-operation with developing countries, develop and implement strategies for decent and productive work for the youth - In co-operation with the private sector, make available the benefits of new technologies, especially information and communications technologies (ICTs)

Notes

- ¹ Accountability and public accountability are commonly used as synonyms and are used in that manner in this article. Of course, the term accountability is also used in the context of corporate governance, but it is distinct from public accountability and is not covered in this article.
- ² Parliament and legislature are used interchangeably.
- ³ The obsolete Audit Act of 1958 is yet to be replaced. A new and improved Audit Act passed by the National Assembly had not been signed into law by the immediate past president.
- ⁴ Complete audit reports for 2002, 2003, 2004, and 2005 were only submitted to the National Assembly between March and May 2008, and the 2006 audit report was still outstanding by August 2008.
- ⁵ President Umaru Yar'Adua returned the Public Procurement Act (PPA) to the National Assembly in June 2008 requesting some amendments. It is not clear yet how long it will take the National Assembly to effect the amendments. This means that the PPA is not yet being fully implemented at the federal level.
- ⁶ International Budget Project: www.internationalbudget.org – some CSOs in Nigeria (for example, Coalition for Change) are increasingly involved in advocacy activities focused on the budget at the national level, but they have had only limited visibility and influence.
- ⁷ Adamolekun, Ladipo. 2007 'Rethinking Public Service', *Vanguard* (Lagos), 14 November.
- ⁸ 'Why do the military go to coup? The simple answer is one word. Profit. It is not to repair the nation or to do anything as glorious as you read in the newspapers or hear on the radio. They go for profit' – Odumegwu Ojukwu cited in *West Africa* (London), 26 June-2 July 1995.
- ⁹ Sani Abacha and his family are alleged to have stashed away overseas more than US\$4bn stolen from the public treasury. This ranks among the ten top thefts of a nation's wealth recorded in the world during the 1990s. The reported denial of Abacha's looting by three ex-military leaders in June 2008 is arrant nonsense, and is only worth mentioning as a commentary on the low integrity and/or mischief of the revisionists.
- ¹⁰ Mohammed was Head of State from July 1975 to February 1976, and Buhari was Head of State from January 1984 to August 1985.
- ¹¹ For a wide-ranging review of ICT in governmental administration, including attention to its contributions to improvements in service delivery and enhancement of accountability, see 'The Electronic Bureaucrat: A Special Report on Technology and Government', *The Economist* (London), 16 February 2008.
- ¹² Quoted in *This Day* (Lagos), 4 July 2008 (italics added).
- ¹³ Quoted in Adamolekun, 1983, 76.
- ¹⁴ Faced with incontrovertible evidence that the decision on the construction of the 774 health centres was made without consultation with state governors, the Yar'Adua administration cancelled the contract in late 2007.
- ¹⁵ The example of Mali is instructive: 'Mali has gone further than any other African country in decentralising its government. In 1991 it had 18 local communes, now it has 702. In many communes the people now actually pay local taxes and can see the tangible results of the money that finds manifestation in a school, or in a health centre' (*The Economist*, 7 July 2007). Another example is the state of Kerala in India that has put 90 percent of

development spending in the hands of the *panchayats* (local governments). According to the chief official of Kerala's Local Self-Government Department: 'It's more equitable, more accountable, more democratic, but there's a cost also to efficiency' (*The Economist*, 8 March 2008).

¹⁶ See www.moibrahimfoundation.org/the-index.

¹⁷ President Obasanjo's ringside seat within Transparency International for several years, and his continued association with its leadership, must have contributed significantly to his familiarity with the negative consequences of corruption.

¹⁸ This point was summed up as follows in *The Economist*, 22 May 2004: 'Westerners like the idea that prosperity and democracy go hand-in-hand, but they forget that many countries spent a long time developing the first before getting to work on the second; some, particularly in Asia, quite successfully Economically successful authoritarian states have generally provided guarantees of respect for [the] rule of law and property rights not through democracy, but through well-run legal systems, an efficient bureaucracy, and clear legislation'. See also, World Bank, 1993 & -1, 2000.

¹⁹ *The Economist*, in 'The Dilemma of Democracy', 30 October 1993, has put it rather succinctly as follows: '... to have in power authoritarians whose monomaniacal aim is to make their country's econom[y] grow – meaning to serve the whole nation's interest[s]. Authoritarians without this aim are worse than elected politicians. With it, they have consistently proved better rulers in poor Asia.'

²⁰ The six other countries are: Botswana, Brazil, China (People's Republic of China), Japan, Malta, and Oman. The Report was prepared by an international panel of experts under the chairmanship of Nobel Laureate Professor Michael Spence.

²¹ Three strong voices in support of the removal of the immunity provision in the 1999 Constitution in the period between January and June 2008 are those of then President Umaru Yar'Adua, a former Chief Justice of Nigeria, Alfa Belgore, and the African Peer Review Mechanism (APRM) evaluation team.

References

- Achebe, C. 1984 *The Trouble with Nigeria*, London and Ibadan: Heinemann.
- Ackerman, J. 2004 *State-Society Synergy for Accountability: Lessons for the World Bank*, Washington, DC: World Bank.
- Adamolekun, Ladipo. 1975 'Parliament and the Executive in Nigeria: The Federal Government Experience, 1952-1965', in C Baker and M J Balogun (eds). *Ife Essays on Administration*, Ile-Ife: University of Ife Press, pp 65-87.
- Adamolekun, Ladipo. 1983 *Public Administration: A Nigerian and Comparative Perspective*, London: Longman.
- Adamolekun-1, Ladipo. 2005 'On the Transferability of Governance Institutions: Two Illustrations – Sweden's Ombudsman and Hong Kong's Independent Commission against Corruption', in G Bertucci and A Alberti (eds). *Methodologies for the Transfer of Innovations and Best Practices in Governance and Public Administration*, New York: United Nations, Chapter 5.

- Adamolekun-2, Ladipo. 2005 'Nigerian Federation at the Crossroads: The Way Forward', *Publius: The Journal of Federalism*, vol 35, no 3: 383-405.
- Adamolekun, Ladipo and Victor Ayeni. 1990 'Management Education and Training at Ife, Nigeria: Twenty-Five Years of a University-Based Experience', *Quarterly Journal of Administration*, vol XXIV, no 4: 329-343.
- African Peer Review Mechanism (APRM). 2008 *Country Review Report: Federal Republic of Nigeria* (APRM Country Review Report, no 8), Addis Ababa: AU Secretariat.
- Ahmed, Y. 2005 *Support for Innovation, Modernisation and Change in the Civil Service: The Nigerian Experience*, Abuja: The Regent Press.
- Ayeni, Victor. 1999 'Botswana', in Ladipo Adamolekun (ed). *Public Administration in Africa: Main Issues and Selected Country Studies*, Boulder: Westview Press, pp 192-212.
- Barber, M. 2007 *Instruction to Deliver: Fighting to Transform Britain's Public Services*, London: Methuen.
- Bovens, M. 2005 'Public Accountability', in E Ferlie *et al* (eds). *The Oxford Handbook of Public Management*, Oxford: Oxford University Press, pp 182-208.
- Commission on Growth and Development. 2008 *The Growth Report: Strategies for Sustained Growth and Inclusive Development*, Washington, DC: World Bank.
- Federal Republic of Nigeria. 1976 *Guidelines for Local Government Reform*, Kaduna: Government Printer.
- Ishiekwe, A. 2008 *The Trial of Nuhu Ribadu*, Ibadan: Spectrum Books.
- Klitgaard, R. 1988 *Controlling Corruption*, Berkeley: University of California Press.
- Moore, M and L Rakner (eds). 2002 *The New Politics of Taxation and Accountability* (Special Issue of the *IDS Bulletin*, vol 33, no 3).
- Nkhwa, T. 2008 *Creating a World-Class Public Service for Botswana* (Paper presented at the Workshop for 'Enhancing the Performance of the African Public Service Commissions and Other Appointing Commissions/Authorities', Kampala, Uganda, 7-11 April) – <http://unpan1.un.org>
- Okonjo-Iweala, N. 2004 *Why We Need the Fiscal Responsibility Bill*, Abuja: Federal Ministry of Finance.
- Paul, S. 2002 *Holding the State to Account: Citizen Monitoring in Action*, Bangalore: Books for Change.
- Paul, S. 2004 'Citizen Report Cards: An Accountability Tool', *Development Outreach*, vol 6, no 1: 9-12.
- Thomas, V. 2006 *From inside Brazil: Development in a Land of Contrasts*, Washington, DC: World Bank.
- Thompson, W. 2004 *Delivering Service in Nigeria: A Roadmap* (Report for the Prime Minister's Office of Public Services Reform, United Kingdom).
- World Bank. 1993 *The East Asian Miracle: Economic Growth and Public Policy*, Volume 1, Washington, DC: World Bank.
- World Bank. 1997 *World Development Report 1997: The State in a Changing World*, New York: Oxford University Press.

- World Bank-1. 2000 *Reforming Public Institutions and Strengthening Governance: A World Bank Strategy*, Washington, DC: World Bank.
- World Bank-2. 2000 *The East Asian Miracle: Economic Growth and Public Policy*, Volume 2, Washington, DC: World Bank
- Yew, L. K. 2000 *From Third World to First: The Singapore Story, 1965-2000*, New York: HarperCollins.

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.