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## Government and Accountability in Nigeria: The Theoretical Linkage

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### **Abstract**

*The study was conducted to indicate the theoretical linkage between the Government as the agent of the state and accountability, which is the outcome of governance. The illustration of the relationship is imperative because the operators of government Ministries, Departments and Agencies (MDAs), often act as if they are not answerable to the citizens. It was conducted using the descriptive research design, wherein the observations of the MDAs were made over a period of time, inputs noted and outcomes investigated. The focus was on the federal MDAs with implications for sub-states MDAs. It was established that the Government by Social Contract is the agent of the citizens, to whom they surrendered some of the rights. Accountability is expected of the government in the areas of creating appropriate laws providing public services, undertaking development projects, protecting the citizens from attack, ensuring all achieve good-life in the state. The procedure revealed that the political heads of the MDAs were not accountable. It further exposed the fact citizens do not know that they have the right to demand answerability from the duty-bearers. Among the necessary steps suggested were sourcing about 30 per cent of the members of the board of governors of the MDAs from professional bodies and 70 percent on professional patronage. This is because they often influence the management of the various government organizations to settle them financially, leaving very little for the actual productive activities, hence consuming the resources for the generating positive outcomes from these agencies. It is expected that inputs from the professionals would be respected by the board members to enable the various MDAs to generate outcomes as accountability, which is ab-initio the essence of Government.*

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**Keywords: Government, Accountability, Nigeria, Effective governance and Political systems**

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### **Introduction**

This discourse assumed ab-initio that there exists a 'Leviathan' in Nigeria; a government consented to by the number of electorates who expressed their franchise in 1999, 2007, 2015 and lately in 2019. The Government in any democratic state, consisting of the National Assembly (Congress) and other associated State institutions (Provincial and Local Government), is generally expected to deploy the country's vast resources to meet the basic needs of the citizens such as food, clothing and shelter-termed in Nigeria's grammar of politics as 'democratic dividends, and all other responsibilities outlined in Chapter 11 –Fundamental Objectives and Directive Principles of State Policy - of the 1999 Constitution as amended, acting on behalf of the people. The steady attainment of these objectives equates development which in this work is incremental reduction in poverty, unemployment, inequality and increasing self-reliance of the people and invariably of the state.

The Government must convert the functions outlined above into empirical outputs which would add value to the general well-being of their citizens - accountability. It must take control of the economy as provided for in Section 16 (1b) of the 1999 Constitution, as amended, that the Government 'shall take control of the national economy in such a manner as to secure the maximum welfare, freedom and happiness of every citizen on the basis of social justice and equality of status and opportunity' (Chapter. 2 para 16 (1b) 1999). The translation of these constitutional provisions into reality would require social structure and institutions for converting intangible policies into tangible tasks, activities and outputs - accountability. It is the efficacy and

effectiveness in the attainment of these outputs which is of concern in this discourse.

### **Objectives of the Discourse**

The main intention of the discourse was first of all to espouse the theoretical linkages between Government as institutions, governance as processes, and accountability as outputs which amount to value addition to the citizens as impact.

The subsidiary objectives included:

- (i) to open a discourse on why the current development indicators in Nigeria before COVID-19 and after, continue to be significantly low.
- (ii) to illustrate that 'good-governance' is the natural outcome of a disciplined, transparent, inclusive and creative based government focused on the people, not rooted in the hardware politics of International Financial Institutions (IFIs). Accountability is the reasonable outcome of government in democracies because the politicians could be replaced at elections for unaccountability to their constituents.
- (iii) to restore accountability of the states in Nigerian democracy, the various regulatory agencies must perform their oversight functions over governance institutions, and punish infractions accordingly to serve as deterrent to others who may contemplate the violation of established public protocols in the course of the delivery of public goods. The pardoning of convicted corrupt officials who have denied the citizens development is not part of the equation of accountability and is antithetical to the objectives herein stated.

It is theoretically precise to state that Government from the Greek City-State of Athens arose to hold the society together and resolve its crises of development. It is theoretically coherent to aver that Government sets up Ministries, Departments and Agencies (MDAs) or governance structures for converting its policy statements into tangible tasks and outcomes. These outcomes generate developments to resolve the challenges which necessitated the essence of the Government in the first instance. Therefore, a government which does not follow the programmes upon which it established a covenant with the citizens is an improper one.

### **The Problem**

The problem of this discourse arose from the theoretical disconnect where Nigerian Government at both the local, State and the Federal levels, operate as if there was no connection between it, the promises it made to the citizens at campaign (Manifesto) and its Ministries, Department and Agencies (MDAs) on the one hand, and the regulatory agencies on the other. Empirically, the Niger Delta Development Commission (NDDC), Ministry of Humanitarian Affairs and Disaster Management, the Nigeria National Petroleum Corporation (NNPC) and several other agencies of the government have been acting as if they were independent thereby failing to be accountable, hence denying Nigerians the expected benefits thereof.

The regulatory agencies of the state, which ought to ensure that these governance structures observe Standard Operating Procedures, failed to oversee them so very often. Governance agencies for instance, vitiate the Weberian principle of impersonality and allow conflict of interests to affect their operations. Extant laws such as 'Public Procurement Act' are violated with impunity without any consequence. The issues are that the integrative functions of the state whereby the Government the agent of the citizens evolves public policies aimed at improvement in the standard of living of the citizens consistently fail to do so in Nigeria. These policies are to be converted by the governance institutions into tangible outputs.

The conversion processes are guided by established procedures, which must be overseen by regulatory agencies. The Independent Corrupt Practices Commission (ICPC) for instance has the onerous role of

punishing people for defilement of established procedure or 'functus officio' yet they only act when the crime must have been committed rather than being 'pro-active' to prevent the violation of established procedure for personal or group gains. This has created a disconnect between the government intention and the outcomes from governance institutions such as NDDC, NEDC, EFCC and several other cases which have halted accountability and the expected development in Nigeria.

Put differently, the government is not alive to its responsibilities to cause the regulatory agencies to oversee compliance to the law, rules and applicable procedures in conducting public administration in the public organizations meant to provide accountability which conduce to value addition to the lives of Nigerians. It does not punish deviants of its procedures, hence accountability is loss, and development stagnates.

According to the Office of the Secretary to the Federal Government of Nigeria, there are 24 Federal Ministries, 145 parastatals and about 35 uncategorized federal parastatals that constitute the governance structure of the Government. They exist to convert policies of the government into activities and tasks that would result into tangible outcomes and benefit the society. When they fail, the society fails to grow. One of the evidence of their failure is in the current indicators of development which are either receding or stagnant, manifested in speedy rise of prices of goods and services.

Why should such a high structure for driving specialized development related actions fail considerably in Nigeria in recent times to deliver development to Nigerians? The problem would illustrate the systematic connections between the failure of governance and the underdevelopment of the Nigerian state. The problem would be incrementally resolved when recruitments into the governance institutions are critically addressed and the regulatory agencies perform their superintendent functions over the MDAs to provide the required accountability which conduces to development.

### **Method of Study**

The study was conducted through the descriptive design framework where we described the activities and the characteristics of the population which operates the government, governance structure, their accountability and the development quotient in the society. While we were not concerned with when they constituted the government, we were however concentrating on 'what the population within these social structures should be doing to add value to the Nigerian society. While we were not looking for causal-relationship between these social structure, we identified that the occupants of these organs of government were acting independently of one another hence could not create synergy of development momentum in the society.

The main instrument of the study consisted of survey. We complemented this with observation (recording and classifying events in these organizations) of the actions and inactions of the human elements in each organ of government in comparison with democratic government elsewhere: Rwanda and Ghana. We further complemented the observation component with case-studies of specific issues in order to obtain in-depth data on the organization's mandate and accountability quotient. We described reality and triangulated the data sourced by ensuring accurate description of the population characteristics and the situation. The frequency and trend of specific occurrences in the governance organization were noted. The combination of these approaches pulled together the enormous information which abound on these governance institutions. The appropriateness of the method deployed rested on the fact that the linkage between governance and accountability remained an issue of everyday discourse, hence several ideas abound on it.

### **Framework of Analysis: Political System Theory**

In the background and problem statement of this discourse, the disconnect between the government, the governance structure, and accountability (output, development and impact) had been stated. These indicate relationship between the various organs of government. Given the connection with these concepts, David Easton's 'System Theory' espoused in his Framework for Political Analysis' become the most useful tool of

analysis of the connections between these structures of governance. He posited that;

- i) A system is a set of related units, which interact with each other on a continuous manner. Government came into existence to respond to demands from the social or physical environment including demands to organize the economy as in section 16 (1b) of the 1999 Constitution of Nigeria as amended. These are categorized as 'inputs' by Easton.
- ii) The Government at the executive branch then created governance structures (MDAs) for converting government directives and thinking or policies meant to address each problem into set of tasks or activities that, when performed, meet the demands of the citizenry as captured in section 16 (1b).
- iii) Outputs; after the policy decisions would have been converted into outputs, they interact with the environment and produces changes 'accountability' as outcomes, which would in turn generate impact of development which add value to the lives of the citizens.
- iv) These outcomes could be negative as in most cases in Nigeria or positive, whichever way; the outcomes generate new demands particularly when they are inadequate or negative, and support to the system when considered appropriate.
- v) Feedback: This is the responses that are sent back to the government either in terms of support or disapproval of the policy. When these organs function perfectly as described the result is a stable political system, whereas when there is breakdown it becomes a dysfunctional system. An instance of this is the current Government expenditure on security and the outcome, have been considered inadequate by Nigerians, hence the call for it to resign in frustration. It is important to state that the feedback could be in the form of the demand for accountability. It could take the form of protest as a result of dissatisfaction with the level of accountability. Protest is a democratic right. In *ANPP vs. IGP* (2008) 12 WRN 65, the Court of Appeal presided over by Justice Ajakeye, JCA (as she then was) on 12th December, 200, held inter alia; democracy admits dissent, protest, marches, rallies and demonstration.

The governance structure (MDAs) are to generate values hence David Easton referred to it as authoritative allocation of values or distribution of rewards. The framework highlights the following systemic fact: that politics consist of a system of organs, it consists of interest of the elites and that outputs or outcomes or accountability of the organs are defined by the interest of the most powerful interest groups in the system. Thus, when the system is dysfunctional to the less powerful interest group, the masses, it is beneficial to the elite power bloc in the society. It is then left to the less powerful group to cause the system to listen to their case.

### **Theoretical Linkage and Public Governance**

There are several theories which explicate the cradle of the institution of government; however, we elected to utilize just one the 'social contract' theory popularized by Thomas Hobbes (1588-1679) John Locke (1632-1704) and J.J. Rousseau (1712-1778). They posited that man was in an original state of nature where there was no government. Everyone was borne with rights; the exercise of these rights became conflictual where there was no government to regulate relationship between men. The conflict made life short, nasty brutish and solitary'. Men could not achieve good life in such a condition. In their wisdom men surrendered to the 'Leviathan' some of their powers to maintain order. The state in return agreed to protect the citizens and maintain law and order. This agreement amounted to 'social contract'. Every agreement in the society then became base on contract.

The State's side of the contract amounted to showing output as accountability, wherein the citizens obey the laws, pay their taxes in support of the state; they give up the resources in their domain to the state.

Development was expected by the citizens as the ultimate outcomes of the sacrifices made to the state. The state in a bid to meet its side of the social contract created both the public and civil service to drive development in the society and associated institutions. Accountability is what the Government do is for the people in return for loyalty, it maintains social order, provides public services, ensures common defense and economic development, all these are done through the Ministries, Department and Agencies (MDAs). Accountability amount to the output of governance. It includes the obligation to report, explain and be answerable for resulting consequences. The Government acts in the interest of the citizens hence it should show outcomes of their actions in terms of public good and development (Frank, 2015).

### **Instances of Unaccountability**

In the private sector, this would be referred to as 'corporate governance'. We are, however, concerned with public governance, the structure through which the state distributes its capacity for authoritative allocation of values through its agencies to translate its policies into tangible outputs in order to add value to the citizens in different aspects of the economy. It is safe to state that it started in Greece, for where semblance of government exists, there would certainly be governance structure. Put differently, it is the organization of public governing bodies to assist in the delivery of public goods on behalf of the central government.

Nigeria has about 145 of these bodies and 45 uncategorized and many of which should be superintending over both the boards appointed and the Chief Executive Officers (CEOs) of these organizations. The problem as stated earlier is the performance gap. The central government usually appoints board of governors to oversee adherence by these bodies to government policies. In Nigeria the overseeing bodies (boards) often have conflict with the management of these organizations thereby creating stalemate and unaccountability. The persistent unaccountability has led to World Bank theory of 'rolling back the state to avoid deteriorating governance, that is, perversions in the exercise of power in the management of public affairs'(Odion-Akhaine, 2004, p.2). The governance institutions in Nigeria are publicly managed and overseen by personnel (governing boards/Councils) often appointed on political consideration, which then consider it as 'political settlement' and often become reckless with the use of tax-payers funds without remorse. When the appointees act in violation of the laws, rules and the operational guidelines, the parastatals become dysfunctional. Where the appointees are not accountable, in the short, medium term, the long-term goals of such agencies become unachievable. This is the problem that should be recognized.

It is instructive to note that when political consideration violates quality to work for the public good, then governance becomes unresponsive to the societal demands which led to voting the government into office. The Auditor-General of the federation recently reported to the National Assembly Committee on Public Account that over 224 Public Agencies of Government have not submitted their Audited Accounts for the previous year's 2019/20 transaction, yet these agencies have governing Councils which ought to have compelled the CEOs of these agencies to comply with statutory rules. This is dereliction of duties by both the board and the management of such agencies. In 2021, the Auditor General of the Federation had announced that N4.975 trillion Naira expenditure was yet to be accounted for by MDAs in the last accounting year (Arise News 18, August 2021). There was the case of unremitted funds amounting to about n165.3billion from Nigerian Port Authority. What has the Government done about these lacunas?

Government consists of small number of elected and appointed individuals, often belonging to a political party in a democratic setting, with the intent to execute the programmes and the promises upon which they were elected. They then activate existing governance agencies and often create additional ones such as Ministries of Niger Delta and Humanitarian Services. The inadequacies of the 44 main Ministries had led to the activation of parastatals. In order to ensure that these Ministries, consistently execute the political party's programmes, they are headed by Ministers who are political heads drawn from the ruling party. There are boards of governors or governing councils to operate under the principle of public governance, charged with

ensuring good-governance in the execution of the political party's programmes within the guidelines of public administration. They are to oversee the management of these departments and ensure that these establishments operate within the Weberian principles to deliver public good on behalf of the central government. They are mostly recruited from the political party with about 10 per cent sourced from the professional organizations, yet the problem persists. It is the business of the intellectual communities to identify these problems and bring them to the attention of the government who should be partnering with intellectual communities.

### **The Challenges**

The principles which guide public governance are basically a set of guidelines and processes by which Departments are directed and controlled. It is often to balance the interests of the government in the provision of public goods to the society. It is a framework for superintending the management of the various Departments according to the political party's vision. It is usually separated from the managerial body and charged essentially with defining the policy direction of the Departments. The first major challenge of public governance usually is that the appointments of the officials of the board are largely based on the membership of the ruling political party rather than from professional organizations. Many of the appointees consider such appointment as political compensation for assisting the party to obtain victory at the poll. Such appointments are often not based on qualifications or skills of the appointees. They very often turn out to be without the tendency to work for public good but for personal interest. It drains public resources without creative value addition to the main function of the organization and by extension the society.

The second hindrance to effective Public Governance is that though these agencies are subject to public rules and regulations such as compliance with Public Procurement Act, Federal Character Commission, Local Content Law, etc., many of them violate these statutes with impunity. The regulatory agencies such as Independent Corrupt Practices Commission (ICPC), whose main business is to arrest violating agencies Chief Executive Officer (CEOs) for defiling the established procedures of operations do not effect arrest for the crime of 'functus officio'. It should be noted that whenever established best practices are vitiated by anyone, it is to earn undue advantage to self or a group of people. This is simply corruption.

Thirdly, because the men and women appointed to the boards or governing councils of public organizations are not subject to specific qualifications, their integrity quotient is often called to question. Oftentimes they do not have the desire to work for public good but their private interests. The implication of this is often administrative crisis between the CEOs and council chairmen. At the end of which the Department provides negative accountability to the public. Alternatively, conscious evaluation of appointees would help in pushing the frontiers of the society positively through this structure.

Fourthly, delegating authority to the public governance is often meant to bring the best hands on board, to demonstrate insight into how to deal with new challenges. However, it often turns out to be that we have those prepared to satisfy their personal ends and destroy public concern. They are not often disciplined or publicly shamed to serve as a deterrent to many others who may contemplate such deviant practices, especially when they are described as faithful political party members. These hinder the accountability of governance institution in Nigeria and in many other third world states.

### **Public Organization and Accountability**

Democracy is meant to generate development as accountability output in the society. Against this backdrop, it refers to the obligations of public enterprises and agencies (MDAs) entrusted with public resources to be answerable for fiscal and social responsibilities to those who have assigned such responsibilities to them ([www.businessdictionary.com](http://www.businessdictionary.com)). In the public context, tasks are assigned to departments of government which are expected to bring forth results and answers and to be responsive to the duties that were assigned to

them. It is the output from these departments and agencies of the government that is termed accountability. It is the output of government which is at the very heart of representative government.

It was because of this that Disraeli (1826) averred that all power is a trust that we are accountable for its exercise, that from the people and for the people all springs, and all must exist. The importance of accountability to political life was further emphasized by Finn (1994) when he also declared, where the public power is entrusted to others, there is an important and overarching constitutional and fiduciary principles that those entrusted with public power are accountable to the public for the exercise of their trust...being accountable to the public is an obligation of all who hold office or employment in our governmental system...it is a burden placed on the public sector when it accepts responsibility for exercising power on behalf of the public. As pointed out by these authorities, the significance of the practice of accountability rest on (i) It is an output of cooperation with one another in public setting, (ii) It is the bond which sustains a trust which binds people together (iii) It holds relationship and confidence of both parties in a relationship (iv) Mutual accountability keeps the group together, but distrust and revolt comes in when there is no accountability. This is the lot of the Nigerian political system. It is a means to an end, the end of which is improvement in the living conditions of the citizens herein termed development.

### **Obtaining Public Accountability**

Unaccountable public officials are often voted out in next election circle. In Nigeria that power has been removed from the electorates by 'rigging' (this assumes various forms, from hiding the nomination forms, violence at the polls, miscalculating votes, trader's money etc.). The options left to obtain public accountability are discussed below. (i) Direct oversight by the parliament is a standard practice because public funds had been appropriated by the agencies of the state. The complaint by the Auditor General of the Federation to the Public Accounts Committee of the National Assembly that 224 federal agencies had not submitted their previous years audited accounts for scrutiny raises doubts on the efficacy of this principle. The powerlessness of the National Assembly to compel compliance is yet another indication of the debility of this method. Partisan consideration may be yet another, for you can hardly find a party man scolding another party man towards enthronement of accountability in Nigeria.

- (i) Direct demand by a section of the electorate –this refers to where a section of the population directly confronts and demand accountability from the government over consistent frustration with the government to generate accountability. This could take the form of 'organized protest' such as conducted by 'Revolution-Now'Movement in Nigeria, over the consistent failure of the government of the day to be transparent, deliver accountability and improve the general well-being of Nigerians. Nigerians have had Value Added Tax (VAT) increased, pump-price of Premium Motor Spirit (PMS-Petrol) increased electricity tariff increased and yet they are not getting accountability from the state. There have been fire incidents in government offices where sensitive financial document are kept, yet there are no instruction for investigation by the government. Attempts by the citizens to protest were quelled by the military, not the police. However, the personages in the government now, when they were not in government that they led public protest and went to court when the government security police force attacked them. They proceeded to the court of law resulting in ANPP vs. IGP (2008, 12 WRN 65, Dec 12, 2007) where Ajakaye, JCA (as she was then called) averred, 'democracy admits dissent, protest, marches, rallies and demonstration. This declaration gave the current president the opportunity to protest. In his own case he has unleashed the military on the defenseless citizens seeking accountability of the government.
- ii) Active participation in policy development processes in the parliament during 'public hearing' and keeping track of the fiscal resources appropriated in this regard is yet another means. This enable active citizenry to say 'show me the money' and cause the parliamentarians and the executive branch to show a measure of accountability.

- iii) The members of the fourth estate of the realm have the onerous responsibility to demand duty from the 'duty-bearers' – government - on behalf of the citizens. However, private media requires funding in such exercise on the one hand, but these public officials own the media house on the other hand. Consequently, conflict of interests paralyses this role expectation. Given the challenges associated with these roles, citizens are to pursue other innovative processes outlined below.

### Accountability Outcomes

The linear correlations between governance, accountability and development must have been clear in this treatise at this point. Where the governments 'social construct' of governance functions optimally, there is always great improvement in the standard of living of the citizens. Where they are dysfunctional, low human development indices become the outputs. Thus, the concern of this section of the discourse is to highlight the empirical outcomes of the relationships between these social concepts and practices in Nigeria as at August, 2020 thus:

- i) Alhaji Ghali Na'Abba and Professor Patrick Utomi had recently charged Nigerians to take back their country...to show they hold the power and the future of the nation is in their hands. They urged people to join forces with the movement for the nation to rise again...the current democratic system has fallen short of expectation of Nigerians, that the promise democracy held for Nigerians has become elusive, hardly could any one sector of the country be said to be working as government seems ineffectual, irresponsive and incompetent. Unemployment has reached unprecedented levels; loss of human lives due to insecurity has become a recurrent decimal with scores of Nigerians being killed on daily basis. Indebtedness, both internal and external, has reached alarming proportions with attendant virtual collapse of social and physical infrastructure leading to pervasive and grinding poverty...governance conduct suggests a high degree of irresponsibility at all levels. The general feeling across the land today is that of delusion, hopelessness and helplessness. In Nigeria Fascism is in ascendancy (Olumide, 2020). This submission encapsulates the empiricism of governance accountability in Nigeria in the last few years giving rise to all other elements of accountability discussed thereof.
- ii) UNICEF had ranked Nigeria as being the 14th highest country with Under-Five-Mortality Rate (U5MR) in the World, with 201 per 1000 children in 1990. The improvement achieved over the years had brought it to 194 per 1000. Nigeria's per capita investment in health had stagnated at \$10 per child against the UN standard of \$34 per child. This indicates that out of 1000 births today in Nigeria, only 194 children are likely to celebrate their 5th birthday; the rest would die for avoidable reasons (Frank, 2007 p.158). This assertion was further founded while writing this treatise, the Minister for Health on Television programme stated that Nigeria has 20,000 maternal dead monthly which translate to 240, 000 (NTA-News, August 9, 2020). The investment in health is precariously low because the ruling class and their family would always fly abroad for medical treatment. The relevant health governance institution have done and said nothing.
- iii) The Human Development Index (HDI), a composite of life expectancy, education and per capita income indicators, are very low in Nigeria. Nigeria's HDI for 2018 is 0.534 which put the country in the low human development category, thereby positioning it at 158 out of 189 countries and territories (UNDP.Org.ng 2018). Life expectancy in Nigeria currently hovers between 51-54 years. It is a known fact that life expectancy is a function of adequate services provided by the state and easily accessible by the citizens. It is a fact that Nigerians provide the energy they consume (generator), water they drink (borehole), security for themselves (mai-guard), private school for their children (public schools are dilapidated), have no good roads (transportation of agricultural products to the market is expensive) etc.
- iv) It would be recalled that before COVID 19 pandemic closure of schools, Nigerian Universities were on

strike as a result of the government inability to keep to the terms of the agreement signed with the lecturers union. Many of the state governments do not fund education just as the central government. Human capital accumulation for development is low hence dependence on foreign nations to sustain the systems in Nigeria.

- v) Nigeria was ranked among the six most corrupt countries in the world (in total samples of 55-85 countries) by the international anti-corruption, non-governmental organization, Transparency International (Frank, 2007, p.158). The situation has not improved as at 2020, it has become legendary. The Ministry of Humanitarian Affairs and Disaster Management had claimed to have fed school children when schools were not in session in a society where maintaining public database is almost a taboo. It was said to have spent about 5 billion Naira in the three days exercise. When oversight function was attempted by the parliament, the ministry resisted inquest. In the process fire gutted the office where acclaimed data in respect of the transactions were kept. The government is yet to order an inquest into this, giving the impression of connivance. Allegation of crude oil sales without payment into the Consolidated Revenue Fund is hanging over NNPC, the intervention agency for the restive Niger Delta, is yet another indication that the vitiation of best practices protocols for personal or groups gains has rendered governance structure dysfunctional.
- vi) is the primary role of the government, but after six years of technically degrading Boko Haram after enormous capital inputs into the war on the religious group, Nigerians have been enjoined to resort to prayers. They have also been advised to confront kidnappers. Today, there are constellations of insecurity in Zamfara, Southern Kaduna, Katsina, and indeed everywhere. All these point to institutional failures of governance.

#### Processes of Effective Governance

The institutions of governance must be made to be effective in the discharge of their duties and all indices of good governance should be put to practice and the seed of peace and justice must be sown in the minds of men. The roles of the board must be clarified from that of the management in order to avoid the kind of situation which arose in the National Health Insurance Scheme (NHIS) between the board and the former CEO and the supervising Minister of Health. Consequently, organizational performance should be monitored against Key Performance Indicators (KPI). This could be arrived at when the governing councils stick to their roles, track the progress of the management, and cooperate in the pursuit of the goals of the organization.

The other means of pursuing effective governance include;

- i) Public Petition - this is the act of writing a formal request to the local government authority to address a grievance. It may be sent to it and non-compliance would mean redirecting same to the House of Assembly Committee on Local Government and Chieftaincy Affairs, where obvious marginalization exists. Public petitions contribute about 28 per cent of legislation in Britain. This is instructive given that the former office of 'Public Complaints' has withered away.
- ii) Contribution to public deliberations where the cases of those excluded from the benefits of government would be brought to the fore during public hearing.
- iii) Scheduling meetings with representatives or local government Chairmen to deliberate on specific issues affecting the communities.
- iv) The emergence of the party system in Nigeria since 1999 has created a 'purple; state situation, toxic and polarized polity which need not be the outcome of governance. In order to meet the needs of the other members of the state, the ruling political elites and party should in executing their programmes of development which brought them into office, select critical programmes from the manifesto of the opposition political party and implement.

This is how to put the people first regardless of party lines. By this mean, we build political communities from governance. This is the transitional end of governance and the direction for development in Nigeria. In this context, the government must be transparent, inclusive and creative.

### Conclusion

It is clear at this point that a correlation exists between Government, the citizen's accountability and development. When Government delegate authority to organizations to deliver services to the citizenry it appoints board of governors to ensure that accountability is generated, but this board often obstructs answerability of the body by demanding funds from the management. This is the current situation in Nigeria. The operators of the MDAs often forget that they are accountable to the citizens on behalf of the Government and not to the board members.

In order to continue to obtain accountability the citizens have major roles to play, as those in government would act in their interest if they are aware that the citizens are not watching them. The government must get to know that peaceful protests and demonstrations are ingredients of democracy which the citizens could use to call the attention of the government to its lack of accountability.

The ultimate outcome of governance is positive impact on the lives of the citizens herein referred to as accountability. The shortest way to achieve it is the adoption of the principles of the 'greatest good for the greatest number' as postulated by Jeremy Bentham and JS Mill. This is why men moved from the state of nature into the Republic to obtain the good life. It is now trite knowledge that a synergy exists between the political party which brings like-minded people together to seek political power. On obtaining the power they form the government, which sets up governance structure to translate the state into their image of a good society. This is the linkage between Governance, accountability and development everywhere, this should be brought to be the case in Nigeria.

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