CIVIL SERVICE AND COST OF GOVERNANCE IN NIGERIA

Eme, Okechukwu Innocent Ven. Ogbochie Andrew

Department of Public Administration and Local Government Studies
University of Nigeria Nsukka.
Enugu State.

Introduction

In Obasanjo's National Broadcast on June 18th 2003 and his address at the inauguration of the National Assembly on June 5, 2003, he drew attention to several aspects of our national life which must be addressed in order to move the nation forward. One area of immediate attention is the structure of government at the third tier of government, which requires urgent review to incorporate an efficient and participatory framework that should maximize the utilization of scarce resources available to Governments. According him, the need for review of the present structure of governance at local government level was informed by three disturbing trends, among others, which had been identified with the recent inception of democratic dispensation in the country:

- The non-performance or gross under-performance of the Local Governments;
- The high cost of governments and near prohibitive costs of electioneering campaigns to individual political contestants in Nigeria; and
- Fragmentisation and continual fragmentisation of Local Government Councils including impractical division of towns and cities into unworkable mini-Local Governments (Obasanjo, 2003).

Experience, in other democracies as he posited had shown beyond doubt that these trends are inimical to national development. The Council of State earlier that day deliberated extensively on these issues and agreed on the need for a Technical Committee to examine the various problems associated with the structure of Government at the local government level in the country and make proposals which may involve the amendment of the Constitution of the Federal Republic of Nigeria, 1999. In this regard he shared with them some of the thoughts that informed that decision. Among them include:

The cost of electioneering campaigns has attained disturbing proportions, judging from our recent experiences during the last general elections. Available reports indicate that public office holders and those canvassing for elective offices became victims of predatory financial pressures from the electorate and various interest groups. Financial inducement to secure votes is against the anti-corruption stance of this Administration, especially in view of its corrupting influence on public office holders and/or elected officers who would invariably use their appointment or election to recoup their outlays during elections. There is need to look for alternative system of funding electioneering campaigns such as an arrangement where the political parties, rather than the individuals, canvass for votes in elections. Apart from insulating the individual from predatory pressures of the electorate and pressure groups,

within and between the political parties, such a system would make the administration of the guidelines for the control and monitoring of campaign funds easier (Obasanjo, 2003).

The fundamental nature of these issues and other critical considerations, which hamper best practices and efficient utilisation of available resources in governance, have convinced me of the need for the institution of a Technical Committee that would review the structure of governance in Nigeria and make appropriate recommendations for the review of the Constitution of the Federal Republic of Nigeria, 1999. The Council of State is also in agreement that there is need for us as a country to take our destiny in our hands and move the nation forward and they advised accordingly.

But on May 2011, President Goodluck Jonathan, gave reasons why he cannot reduce the size of the incoming Federal cabinet below 36 ministers, saying that he was under legal obligation to appoint a minister from each state of the federation. The President told the Presidential Advisory Council, PAC, led by Gen. TY Danjuma, that though the cabinet had 43 ministers, he lacks the legal powers to prune it beyond 36 ministers. The 1999 Constitution mandates the President to appoint at least one Minister from each state of the federation including the FCT. There are currently 36 states plus the FCT in Nigeria. He called for this constitutional provision to be amended. Earlier on January 2011, the PAC expressed concern over the increasing high cost of governance and therefore advised President Goodluck Jonathan to reduce the number of ministries, departments and agencies (MDAs). PAC, in some of its recommendations presented to President Jonathan at the Presidential Villa, insisted that the government should begin the process of merging and reducing the federal ministries and other government agencies to help cut down on government's unnecessary spending. Danjuma said a cut down in government agencies will help direct government spending on infrastructure development. He said Government must reduce the number of ministries and that where there are ministries with similar functions they should be rationalised. But Speaking while winding down the existence of the Danjuma 26-man advisory group which he constituted in March last year, President Jonathan said the federal cabinet was large due to the constitutional provision which stipulates that each state of the country must produce a minister. He said:

> Your suggestion for a smaller cabinet is excellent and I agree with vou, but this cannot be achieved without constitutional amendment." The amended Section 147 of the 1999 Constitution which gives the President Powers to appoint Ministers states as follows: "There shall be such offices of Ministers of the Government of the Federation as may be established by the President. "Any appointment to the office of Minister of the Government of the Federation shall, if the nomination of any person to such office is confirmed by the Senate, be made by the President, "Any appointment under subsection(2) of this section by the President shall be in conformity with the provisions of Section 14(3) of this Constitution, provided that in giving effect to the provisions aforesaid the President shall appoint at least one Minister from each state, who shall be an indigene of such state." This constitutional provision should be amended. Those that formulated our constitution that added the "federal character"

clause obviously had good intentions. Their intention was to eliminate marginalization from the polity. But like some good intentions the application of the principle is now choking the nation. While failing to eliminate cries of marginalisation, it has completely eliminated the concept of quality from our polity ().

Much has been said about the high cost of governance in Nigeria. In his piece 'Jonathan's Tough Choices', Former Minister of the Federal Capital Territory, Mallam Nasir el Rufai cautioned the government about

The inherent dangers in the 2011 budget which indicate that the entire oil revenues for this year cannot meet the salaries of politicians and public sector workers alone. This is in spite of the fact that the non-capital component comprises nearly 75 percent of the entire sum. The average amount of recurrent expenditure per employee of the Federal Government is about N2.5 million every year. This is in a country where estimates show that 30 million young people have no jobs, Governors insists they cannot pay their employees 18,000 monthly. There is little or no investment in physical and human capital, even with the very high oil prices Nigeria has enjoyed.

In an article, 'Jonathan's Challenge', John Campbell and Asch Harwood pointed

Out yesterday that income distribution in Nigeria is among the worst in the world, with most of the wealth going to a select few. Little of the oil money trickles down or is invested in the infrastructure and job-creation necessary to accommodate the youth bulge and to stabilize the country. Nigerians routinely say that their day-to-day existence has deteriorated, that civilian government is not the same thing as democracy, and that the country is not becoming more prosperous. What there was of a middle class in the 1960's and the 1970's -- seen at the time as an engine for sustainable development -- has largely disappeared". Nigeria's pervasive poverty and underdevelopment are nation wide. It is much worse in the northern half of the country, contributing to the increasing isolation. This sense of isolation has contributed to the growing space in parts of the northern society available for radical Islamic groups such as Boko Haram to take hold. Often shaped by their religious teachers in a period of Islamic religious revival, the crowds of unemployed and impoverished children, youths, and university graduates are increasingly ripe for recruitment by the likes of Boko Haram. In Nigeria, one often hears it said that it costs only1,000 naira per person to put together a mob to burn down a church. The same sense of isolation is not lacking in other parts of the Federation. It is therefore pertinent that the present high cost of governance be urgently addressed.

Nigerians were alarmed On Friday, 26 November 2010, when the Governor of the Central Bank, Mallam Lamido Sanusi, said that more than 25 per cent of Nigeria's annual total overhead cost is expended on lawmakers. Outrage was further fuelled by recent disclosures that the immediate past House of Representatives secretly increased the

quarterly allocation of its members from N23 million to N42 million. The increase which was effected without budgetary approval was allegedly funded through bank loans. The N42 million quarterly allocation is besides the stipulated salaries paid to members of the House of Representatives which presently stands at N749,000.00 monthly. But has anyone ever investigated the "jumbo salary" earned by the Ministers and their dozens of aides?

The observations of Soyinka, Babalola and Kolawole, though different, provide valid reasons for a tweaking of the existing government structure to reflect current realities. It requires no great knowledge of economics to work out why the country's growth remains arrested. A huge chunk of the country's income is expended on giving political office holders far-fetched lifestyles and running gargantuan bureaucracies at all levels. About three weeks ago, Alhaji Ahmed Al-Gazali, Chairman, Federal Civil Service Commission, FCSC, warned the federal government of the hazards of retaining the subsisting structure, which features over 400 parastatals. Speaking with a candour rarely seen in public servants, Al-Gazali, who delivered the warning at a workshop to consider the introduction of performance contract in the civil service, described the parastatals as giant drain pipes through which the country's resources pour away in thick floods. The FCSC chairman alleged that they are centres of inefficiency, corruption and duplication of mandates and functions of other government organs. The federal government, apart from its 42 ministries, runs about 400 parastatals. The ministries with the biggest numbers are Health, 77; Science and Technology, 40; Education, 41; Agriculture, 44; Power and Steel, 27 agencies. The FCSC boss expressed worry that most of the parastatals are unable to provide prompt and efficient services, for which they were established. "This has led to the erosion of public confidence in the ability and sincerity of public administrators who manage them, and a great outcry for something to be done urgently has begun," he said. Al-Gazali's assessment of such agencies returns an unflattering, but familiar verdict. According to him, heads of such agencies are viewed by their constituencies as meal tickets, a development that encourages them to avoid the rigour of sifting through policy advice made by the knowledgeable public. "Consequently, the demonstrable ability and capacity of the Nigerian state to deliver quality goods and services to the people of Nigeria in cost-effective, efficient and timely manner is eroded with great rapidity," he lamented.

Clarification of concept The Cost of Governance

The cost of governance is the money spent on administrative processes. It is also known as administrative expenditure. Adewole and Osabuohien (2007) divided cost of governance into two: recurrent administrative expenses and capital administrative expenses. They defined cost of governance as costs associated with the running of government. In other words, these are costs incurred by the government is running this affairs. The government helps to sustain the social contract that binds every member of the state. Similarly, Fluvian (2006) defined cost of governance as any expenditure in maintaining government administrative structures. He also equates cost of governance to total administrative expenditure, which is a part of total federal government expenditure in Nigeria. He said that the justification for using total administrative expenditure as cost of governance stems from the fact that administrative expenditures are incurred in governing processes. According to Drucker (2007), cost of governance is government

budget allocated to both capital and recurrent expenditures on maintaining government administrative structures, which appears to be very enormous in Africa the question of efficiency in governance is, therefore, to ensure that public funds are spent judiciously, while public goods and services are sufficiently provided. Cost of governance, according to Afolugbo (2004), is therefore the cost incurred in running the government. It is the cost of performing political duties, and discharging civil services to the public.

According to Iyoha and Oriakhi (2002), a larger than optimal civil service, dominated mainly by that section of the country with significant human capital deficiencies is bound to raise governance costs and institutionalize the mechanisms for rent extraction. This is a major problem in Nigeria.

For example, according to Fafowora (2011) who posited that when he joined the Western Region civil service as an Administrative Officer in 1964 after his graduation from the then University, College, Ibadan, there were only four of them, administrative officers in the Ministry of Trade to which he was posted. Today, they probably not less than 20 administrative officers doing what only four officer handled in that Ministry doing what only four officers handled in 1964. Later, when he moved to the Foreign Service in September, 1964, there were less than 50 Branch As officers in the Foreign Ministry of which only two or three were of the status of a permanent secretary. Now, there are over 500 Branch A officers of which over 100 are on level 17, equivalent to the grade of a permanent secretary. Many of these officers at the top of the pyramid now retire from the service without being appointed Ambassadors. Many more are virtually redundant with no functions or departmental responsibilities. This background is necessary to fully understand and appreciate the source or sources of the huge bureaucracy that has emerged in Nigeria and the costs involved in running such a vast bureaucracy.

For our purpose, cost of administration or governance refers to the financial resources government or her gents uses to service or maintain the workers under her jurisdiction. This cost of maintains is also known as overhead or recurrent expenditure.

Civil Service

The civil service is a branch of government which is usually grouped with the Executive, and without which governments cannot function. These are men and women who constitute the permanent staff of the departments of governments. They are professional administrators. Some people refer collectively to these personnel as public administration or the bureaucracy, or public service. According to Olaopa (2008:35), the term "civil service", although commonly used, is usually misunderstood and so often misused as it really has no standard definition; domestic law, practices and conventions, influence its definition considerably According to Lawson, (1974:127), the civil service is the term used to describe servants of the state or the central government employed as civilians. It does not cover ministers or cabinet members or the Judiciary; in some countries it usually does not cover local government employees nor the staff of public enterprises. In this context, the civil service will embrace civilian employees of state and federal governments only, excluding cabinet ministers and the judiciary. Idode, (1986"11), on the other hand defines civil service as the "array of administrative and

(1986"11), on the other hand defines civil service as the "array of administrative and professional staff employed, on permanent and pensionable basis to established posts, by the state, to advise on and execute its policies.

Civil service and public service as established by the Nigerian constitution are provided for in sections 169, 171, 206, 208 and 318 and in section 10 of the Third Schedule of the 1999 constitution. These constitutional provisions do not recognize the term "the Nigerian public service". They only recognize the public service of the Federation, at the federal level; and at the state level, the public service of the states of the federation, which includes the local government council services. The constitution also provides for the civil service of the federation, and distinct from it, the personal staff of the president. Section 318 of the 1999 constitution defines the civil service of the federation as:

Service of the federation in a civil capacity as staff of the office of the President, the Vice President, ministry or department of the government of the federation assigned with the responsibility for any business of the Government of the Federation (FRN, 1999).

The above definition of the federal civil service is clearly spelt out in sections 169, 170 and 171 of the Constitution, and by the provisions establishing the powers of the Federal Civil Service Commission in Section 10 of the third schedule of the Constitution. This section states that the Federal Civil Service Commission shall have the power to appoint persons to offices in the Federal Civil Service; and to dismiss and exercise disciplinary control over persons holding such offices. According to Adamolekun (2002:17), "the term that is most commonly used as the synonym of the machinery of government is the civil service. In Britain and other commonwealth countries, the term "civil service" is used in two ways. First it refers to the body of permanent officials appointed to assist the political executive in formulating and implementing governmental policies. These officials are called civil servants. Again, the term refers to the ministries and departments within which public administration takes place, excluding the local government. The members of staff of the local government are referred to as local government officials. Ezeani (2006:190), defines civil service as "the administrative machine within which the work of government is carried out".

Organized states have always had civil servants and the role of these servants can be studied at two levels. First, it is the primary function of the civil servant to advise his political master, whom we shall call the minister, on all aspects of governmental activities to ensure formulation of the policy which is consonant with the objective of the government of the day. Put differently, the success of any government's initiative is directly and crucially dependent on the willingness and ability of the civil service to execute the policies. For example, according to Shamsuddeen Usman, the basic role of the civil service and civil servant are: 'to assist government in the formulation of policy by providing the necessary data; implement the decision of government, within rules and regulations, without fear or favour' (Bodunde, 2009:B2).

Advice in the context of policy formulation necessarily implies the collection of relevant data and presentation of these data, together with carefully considered and annotated alternatives, which would enable policy decisions to be made by the minister.. The other aspect of the functions of the civil servant is to ensure by all legitimate means, the policy decisions of government are faithfully implemented.

Sir Warren Fisher, the first ever Head of the British Civil Service set the tone for the Civil Service in terms of its social obligations. According to Warren, the determination of policy is the function of ministers; and once a policy is determined it is the unquestionable business of the civil servant to carry our the policy with precisely the same good will, whether he agrees with it or not. The former Head of Service of the Federation, Mr Steve Oronsaye, agrees with both Usman and Warren. According to him, "there is no better and ready instrument available to government to influence the moral tone of the nation than an effective civil service (Bontunde, 2009 B2). Sawtoy (1957:9):

Notes that an efficient civil service, trained specialist task of carrying out the broad decision of the government, is a necessity, if the government is ... to fulfill the functions the public expects from it and that, "no modern state is able to exist without a highly complex and professional civil service organization

The basic role of the civil servant is, therefore, to initiate and take active part in all the processes leading to the formulation of policy; and thereafter ensure that the policy agreed by government is faithfully and honestly executed. From this brief statement of the role of the civil servant, it will be seen that the civil service is about the most important single institution affecting the lives of the citizens of a state; its influence is all pervasive, more so in the modern world where most states carryout wide functions in providing social services and regulating the economic life of their citizens. Our operational definition of civil service, therefore, the totality of the civil bureaucracy set up by governments to administer and implement their policies and programmes.

The major characteristics of the British inspired administrative arrangements are as follows: first, the structure of the machinery of government was organized around ministries, and departments which were placed directly under ministers. Secondly the idea of a career civil service based on merit and tenure was adopted. Thirdly, the career civil servants were supposed to observe the norms of anonymity, impartiality and political neutrality. Fourthly, with regard to leadership in governmental administration the British doctrine prescribed a dual leaderships structure which posits the existence of two leadership terms; the temporary political executives, and the permanent career officials. The career officials are, however, expected to be subjected to political control fifth; was the idea of ministerial responsibility, in which the political leadership has to bear responsibility for all governmental actions. The career officials are not supposed to be praised or blamed officially for the out come of governmental policy Erero, (1988:164).

Steve Oronsaye knows that the success of any government initiative is directly and crucially dependent on the willingness and ability of the civil service to execute policies. He further agreed with Sawtoy (1957) that much still needs to be done to make the civil service relevant. He is reorganizing the civil service with a view to achieving a "five-star organization- with the highest attainable rank in quality and efficiency. He wants a service that would not just attract the best brains but would also poach workers from the high paying private sector, including the multinational corporations.. Oronsaye realizes the need for the civil service to quickly enhance its service delivery capability and in doing so, align itself more closely with the Yar'Adua's seven-point agenda and the vision 2020. In line with these objectives, he has instituted twin polices of an annual Forum for Serving and Retierd Federal Permanent Secretaries and Directors. These policies are in realization of a great need to have periodic meetings where issues relating

to the progress of the civil service would be discussed and solutions proffered to challenges facing the system.

Analysis of the Cost of Maintaining Nigerian Bureaucracy

The issue of the size of the Nigerian bureaucracy vis-à-vis the benefits accruable and the cost of maintanance has occupied the attention of successive administrations in the country. After it took over from the civilian government of Alhaji Shehu Shagari in 1983, for example, the military regime of Gen. Muhammadu Buhari immediately carried out a mass retrenchment exercise in the Federal Civil Service. Between 1999 and 2007, when Obasanjo ruled as a civilian president, he initiated a series of reforms in the civil service, some of which were also aimed at cutting the cost of governance. Realising that it was dangerous for the government to be spending over 60 per cent of its annual budget on recurrent expenditure, the Obasanjo administration, in 2003, introduced the monetisation policy. This resulted in the stoppage of provision of official vehicles and housing to civil servants. As stated, the policy's primary objective was to reduce the cost of governance and make funds available for investments in badly needed infrastructure and social services. As touted by the government, the policy stood to stop the provision of vehicles to about 996,744 civil servants, 1,448 political office holders, 469 federal legislators and 1,152 judicial officers. In place of official vehicles, 350 per cent of the annual basic salary was provided as vehicle loan. Government officials entitled to drivers were paid to employ them. Also, ministries, extra-ministerial departments and agencies were barred from purchasing new cars. Government believed that the policy had the potential to save considerable sums spent on renovation, maintenance and furnishing of accommodation as well as on purchase, fuelling and maintenance of vehicles for public servants. Government vehicles and houses across the country were sold off at discounted prices to the occupiers if they were able to buy them. The policy naturally irked top civil servants and government appointees, who were raised on or had grown accustomed to such perks. Less than two years after its introduction, the policy started experiencing violations. In 2006, Ufot Ekaette, then Secretary to the Government of the Federation, SGF, noted: "A number of ministers, special advisers and permanent secretaries have allocated fleets of vehicles to their offices and, in so doing, for their personal use." His observation, it was gathered, prompted Obasanjo to direct total compliance with the policy. But civil servants and political appointees eventually had their way when Yar'Adua became president. Appearing before the Senate Committee on Federal Character and Governmental Affairs to defend the N10.4bn allocated to his office in the 2008 Budget, Alhaji Babagana Kingibe, Secretary to the Government of the Federation under Yar'Adua, told the lawmakers that N1bn out of the budgeted sum was for the purchase of vehicles for ministers, permanent secretaries and special advisers for that year. Kingibe admitted that the N1bn provided indicated a reversal of the monetisation policy. "The monetisation policy is such that you expect a minister to drive himself to the office, attend to other functions by personally driving himself. That is the ideal expected of the policy, but the reality shows that that is not practicable because a minister cannot be expected to drive himself to the airport to receive visitors or for instance, when summoned to the National Assembly or the (Presidential) Villa," Kingibe said in defence of the policy reversal. Kingibe's defence turned out to have been extravagantly embroidered, given that the policy never stipulated that ministers and other government officials should drive themselves. Rather, the public officials and political appointees were paid to employ drivers and pay them directly. Nevertheless, Kingibe made the reversal of the monetisation policy official with a circular he issued on 29 August 2007. In the circular, which repudiated the one issued on 27 June 2003 by Ekaette on the monetization policy, Kingibe directed that all political appointees like ministers and presidential advisers should be issued official cars. Permanent secretaries also benefitted from the directive. The former SGF added that each minister would have security details and took the perks of office for the appointees some notches higher with directive that pilot cars should be allocated to ministers and should also be available for their use when travelling outside Abuja. As this magazine's investigations revealed, the other arms of government – judiciary and the legislature – have since followed the example of the Federal Government. RMFAC indicated, for example, that the controversial purchase of Peugeot cars for the 88 committees of the House of Representatives was illegal, as it is against the spirit of the monetisation policy. The Senate had similarly bought vehicles for the use of its committees. The vehicles were, however, sold to the members using them just before the sixth National Assembly was dissolved, at rock bottom prices. Before leaving office in 2007, Obasanjo trimmed the number of federal ministries from 22 to 16 by merging some of them. These were, however, demerged by Yar'Adua, who also created new ones.

Jonathan, his successor, increased the number to 29. The existing ministries are Foreign Affairs, Finance, Defence, Justice, Interior, Agriculture, Commerce and Industry, Labour and Productivity, Health, Lands, Housing and Urban Development, Transport, Power, Education, Aviation, Information and Communications, Mines and Steel, Niger Delta, Petroleum, Environment, Culture and Tourism, Police Affairs, Science and Technology, Special Duties, Youth Development, Women Affairs, National Planning, Sports, Works, and Federal Capital Territory (FCT). Until some of the ministers resigned to contest in the 2011 elections, each ministry was supervised by two appointees – a substantive minister and a minister of state. The situation has not been helped by the stipulations in the Constitution that the President must appoint a minister from each state of the country.

The Federal Government spends N200bn yearly on emoluments for civil servants on its payroll. The effect of bloated bureaucracy has been responsible for the high recurrent expenditure in the annual national budget, which in itself is usually not more than a document filled with pork barrels designed to swindle the country. Hence, there are always allocations for the same purpose year in, year out. The N4.43 trillion 2010 budget, for example, was made up of N2.14tn recurrent expenditure – the equivalent of 44.4 per cent of the total budget. Capital expenditure was left with only N1.56tn, about 35.3 per cent of the budget. The remaining 16.3 per cent was earmarked for statutory transfer and debt servicing. A breakdown of the allocation shows that the Executive arm, with the biggest slice, was forced to spend a staggering N1.326tn on recurrent non-debt expenditure. The legislature gulped N150bn in recurrent expenditure. The recurrent expenditure is basically the cost of servicing overhead and personnel expenses. For the office of the SGF and its appendages, a sum of N71bn was allocated in 2010. Of this, N52.5bn was earmarked for recurrent expenditure, leaving only N18.2bn for capital expenditure. The lavish yearly allocation to recurrent expenditure is regularly slated by economists for its retrogressive implications. It has also recently become a source of worry to the government. This is shown in the last quarter and consolidated budget implementation report for 2010 by the Ministry of Finance. "In its bid to manage the skew towards recurrent expenditure in the expenditure profiles, the government, has since 2008, been rationalising recurrent expenditure votes through the implementation of costsaving measures including the freezing of overhead expenditures, institution of control measures over the procurement of certain capital items, including specialised equipment or machinery, non-priority vehicles, and construction of new MDA headquarter buildings. This also includes the rationalisation of international training and travels and the introduction/extension of the Integrated Payroll and Personnel Information System, IPPIS, to all MDAs," the report said. It further noted that the "data from the OAGF (Office of the Accountant-General of the Federation) indicate that the sum of N881.41bn was expended on non-debt recurrent expenditure in the fourth quarter of 2010". This figure indicates an increase of N214.1bn (or 32.08 per cent) over the quarterly budgeted estimate of N667.25bn. Similarly, the personnel cost expenditure at N580.08bn for the guarter exceeded the guarterly estimate of N369.73bn by N210.35bn (or 56.89 per cent)." Though the government claimed it is taking strategic steps to curb financial excesses, the content of the 2011 budget does not support the claim. The 2011 budget, recently signed by the President, is N487bn lower than the figure proposed by the National Assembly. While a total of N1.5bn was budgeted for both training and non-training related travels in 2010 for the State House, the government, contrary to its claim, jacked the allocation to the same sub-head by over N500mn in the 2011 budget. Investigations by this magazine revealed that the sum of N2.015bn was allocated for transport and travel in the current fiscal year. Out of the total sum, only N281mn was allocated for training-related travels, while a whopping N1.7bn is earmarked for unexplained journey for Presidency staff. Similarly, in the 2011, the government also allocated the sum of N1.03bn for miscellaneous expenses out of which the sum of N313mn is for refreshments in the Presidential Villa. Another N383mn is budgeted for welfare packages. The Presidency also appears to have mastered ways of allocating funds to certain projects repeatedly in what appears a padding of allocation to the office. In 2010, the sum of N1.19mn was approved for the purchase of canteen and kitchen equipment for the State House. Barely a year after, the Presidency found another reason to expend N489mn for the same items. In similar vein, computers and computer accessories for the Presidential Villa, which gulped N53mn in 2010, received a budgetary vote of N325mn in 2011. In the 2010 budget, N2.3bn was budgeted for maintenance activities. This year, the figure grew to N2.9bn. The total maintenance package, according to the breakdown, entails the maintenance of office buildings, maintenance of other infrastructure and the rehabilitation and repairs of office and residential buildings. Curiously in 2010, about N850mn was approved for the maintenance of office buildings in the Presidential Villa. The government also intends to repeat the exercise, but this time, the cost has almost tripled to an estimated N2.04bn. In the same 2011 budget, N376mn was allocated to the planned extension of the new administrative building, N267mn for the rehabilitation of Villa Admin and N220mn for the "upgrade of Villa facilities". In yet another allocation, the sum of N76.3mn was voted for the completion of Villa Water (additional storage and provision of higher capacity treatment plant). The allocation is coming on the heels of a similar allocation of N85mn in the 2010 budget. Sources wondered why so much money would be allocated for the upgrade, rehabilitation/renovation and maintenance of the buildings and other infrastructure in the Presidential Villa on a yearly basis as if it is always undergoing a fresh construction. Other curious allocations under different sub-heads find their way into the Appropriation Act annually. In 2010, N160min was voted for the rehabilitation of Banquet Hall Dome (roof, airconditioners, power house, kitchen). This year, the project

received another allocation of N72mn. But under another sub-head the same 2011 budget, N39.8mn was voted for the improvement of electrical installation inside the same hall. Another is the project for the completion of the State House Medical Centre extension works, which received about N60mn in the 2010 budget, but had its allocation raised to N106mn in 2011. The rehabilitation and furnishing of 10 houses along Ibrahim Taiwo Road was captured in the 2010 budget as requiring N99mn. This, however, was reentered into this year's budget and attracted a vote of N89.3mn. But it is not clear if the funds were released in the previous years. The case is the same with the rehabilitation of security quarters at Mpape Artillery and Asokoro where N74.3mn was allocated in 2010 and another N67mn in 2011. To ensure that the Presidential Chalets at Abuja's Nnamdi Azikiwe International Airport are kept in shape, N46.1mn was approved in 2010. In the current budget, they were deemed as meriting a vote of N42.4mn. The cost of running the government is also questioned in the incessant and uncontrollable duplication of government agencies and its attendant cost of funding. An example of such duplication is the Nigerian Maritime and Safety Agency, NIMASA, whose functions are duplicated by the Presidential Implementation Committee on Maritime Safety and Security, PICOMSS. Also, many of the functions of the Nigeria Police Force are performed by other agencies. For instance, the Special Fraud Unit of the Police carries out functions that are not exactly dissimilar to what the Economic and Financial Crimes Commission and the Independent Corrupt Practices Commission carry out. The functions of its traffic division are duplicated by the Federal Road Safety Commission and Road Traffic Service also known as VIO, while the National Security and Civil Defence Corps perform the security role of the Police. Yet another example is the Border Community Development Agency and National Boundary Commission. For example, while N750mn is budgeted for the National Boundary Commission in the current budget, another N604mn was voted for the activities of the Border Community Development Agency. Checks by this magazine revealed no difference in the expenditure pattern of both agencies. Remarkably, there is a proposal by the Border Community Development Agency to spend N111mn of its entire budget on computer software acquisition. The balance is spread across personnel cost of N166mn, total goods and non-personal services, N146mn, and the remaining N293mn is for capital expenditure. Of the budget for capital expenditure, N41mn will be spent on anniversaries and celebrations. There is also the example of the Niger Delta Development Commission, NDDC, which was established by the Obasanjo administration to address the problems of the oil-rich area. That has also been joined by the Niger Delta Ministry. Both entities are hugely funded and are for the same or very similar purposes.

Efforts made to reduced Cost of Governance in Nigeria

The Federal Government is set to commence the long awaited rationalization and restructuring in the federal civil service, as recommended by the report of the Steve Oronsaye Committee. The committee which submitted its report last year, recommended a cut in the federal workforce. It is estimated that allowances for federal civil servants cost the Federal Government N1.031 Trillion out of its N4.926 trillion budget. Finance experts have described this cost as debilitating and largely responsible for the slow pace of national development. The federal civil service has been criticized over the years for being grossly over-staffed and inefficient, as well as for carrying a large force of ghost workers, and for a culture of corruption, cronyism and foot-dragging. Only yesterday the Federal government said it had discovered 45,000 ghost workers from 251 Ministries

Departments and Agencies of government under the integrated Payroll and Personal Information system, IPPIS. Minister of state for Finance, Yerima Ngama disclosed this while briefing State House Correspondents after the Federal Executive Council meeting presided over by President Goodluck Jonathan has directed Vice President Namadi Sambo to begin implementation o the recommendations of both the Steve Oronsaye committee and the Adamu Fika white paper. Informed sources said the implementation will come in stages. BusinessDay investigations reveal that the decision to commence implementation followed persistent public criticism of the handling of the Orosanye's report and the need to align civil servants remunerations with budget realities.

The Adamu Fika Committee, which reviewed the Orosanye report, had observed that the nation's civil servants, who represent a small fraction of population, enjoy allowances estimated at about N1.031 Trillion, while the total budget of the Federal Government under the 2013 budget, stands at N4.926 Trillion. Fika said, "it is certainly not morally defensible form the perspective of social justice or any known moral criterion, that such a huge sum of public funds is consumed by an infinitesimal fraction of the people" ().

BusinessDay gathered from a very reliable source that Jonathan has mandated Sambo to review the white paper report, with a view to advising government on the next step in the implementation, and that Sambo has already called for a meeting of members of the Committee for the commencement of the review process. President Jonathan had during his media chat recently, indicated that government was going to commence implementation of the Orosanye report, when he intimated most of the MDAs were not allocated funds for capital projects. It was reliably gathered that the Fika white paper gave the nod to government to begin the restructuring process, following confirmation that there were indeed duplication and overlaps in the mandates and responsibilities of some of the parastatals, agencies and commissions and identified areas of overlap and duplication of functions and recommended ways of rationalizing them. The move to restructure the Federal Civil service, started as far back as 1975 when government embarked on massive purge in the civil service, in which about 11,000 civil servants lost their jobs. In 1984, under the then head of state, Muhammadu Buhari's administration, another 3,000 civil servants were sacked for being lazy, idle and for lack of initiative, red tape, lateness to office, absenteeism and inefficiency. The need for rationalization in the MDAs was based on the criticism of the high cost of governance by the Presidential Advisory Council (PAC) chaired by T.Y.Danjuma, which had in January 2011, called for "a more effective and optimal use of national resources." One of the recommendations of the PAC was the need to restructure and rationalize the number of non-ministerial agencies, to eliminate duplications and redundancies.

Concerned about the very high cost of governance, the federal government last September, set up an Expenditure Review Committee, ERC, headed by Professor Anya O. Anya. While submitting its report to the Minister of Finance, the committee described the current size of the federal bureaucracy as unsustainable. It advocated a constitutional review to enable government cut down on its spending. The committee further shed light on the cost implications of the present set-up in the country's public service via a document released by the Federal Ministry of Finance. For instance, the document revealed that N5.2tn (out of N16.44tn disbursed from the Federation Account within the eight-year period) was spent on 17,474 functionaries and lawmakers. Of that number, 941 (comprising 472 functionaries and 469 lawmakers) were (and still are) on the payroll of

the federal government. On a yearly basis, N200bn is expended as salaries and allowances in respect of the 941 public officials. The expenditure profile, the Anya-led committee said, is unsustainable for the size of the Nigerian economy. The committee examined Nigeria's situation in which "more than 80 per cent of the financial resources of the nation were devoted to recurrent expenditure", and noted that "without oil, Nigeria would have had a mere 15 per cent of its expenditure covered." The Nigerian situation, added Anya, is in contrast to that of the United States, "whose economy is \$13 trillion but has less than 20 ministers". The Nigerian economy, according to Anya, which is \$0.3 trillion, has series of bureaucracies, ministries, parastatals and a whole lot more. It has also been estimated that with the emoluments and other allowances and benefits paid to state legislators in each of the 36 states as well as the 7,888 councilors who make byelaws in the 774 local government areas, the annual cost of sustaining the over 17,000 political office holders in the three tiers of government would amount to about N1.3tn. President Jonathan has since his re-election made reduction in cost of governance one of his key promises to Nigerians. Also, the Presidential Advisory Committee, PAC, headed by Gen. Theophilus Danjuma, in its report to Jonathan early this year, noted that the present size of the Nigerian bureaucracy must be reduced if the government is to save enough funds for investments in infrastructure development. The body consequently recommended the reduction in number of ministers from 42 to 18, while the recurrent spending should not be more than 40 per cent of the budget. The PAC also recommended a rationalisation of all non-ministerial agencies to eliminate overlap, duplication and redundancies. The Nigeria Labour Congress also made a similar call. Even the 102 diplomatic missions, each with a full complement of staff, constitute another economic yoke.

Understanding the Causes of Cost Governance in the Federal Civil Service

Once again the cost of running government was brought to the fore during the recent fuel subsidy debate and its attendant problems. Not a few called for the reduction of running the government at all levels which is generally condemned for the huge percentage of the total budget it consumes annually at the expense of development. According to reports, the recurrent expenditure in Nigeria is as high as 87 per cent of the total budget and this makes a mockery of the capital expenditure and provides the reason for the harvest of abandoned project and poor maintenance of the existing ones. The leading opposition party in the country, Action Congress of Nigeria (ACN) has tasked the presidency to confront the Goliath of the recurrent cost by asking President Goodluck Jonathan to reduce it by 50 per cent. The call was made at a press conference where the party's scribe, Senator Lawal Shuaibu called for the suspension of the Minister of Petroleum for the rot in the ministry. Hear him, "Mr. President should withdraw the bloated budget and slash the recurrent expenditure by 50%. Mr. President must trim the size of his government; our economic priorities cannot afford this senseless gluttony". But some political/economic watchers strongly believe the fault lies not in Nigerians but in the country's system cited the choice of presidential system and wonders why Nigerians could not let the parliamentary system of government be which was practiced during the First Republic. It was the military government of General Olusegun Obasanjo that imposed the presidential system in 1979 while handing over to the political class. But its critics wanted a return to the parliamentary system which is relatively cheaper compared to the US model. This was the position of the governor of the Central Bank, Sanusi Lamido Sanusi while expressing his view in the heat of the fuel subsidy withdrawal controversy. He tasked the political class to do away with the presidential system as a way of reducing the recurrent expenditure profile. Speaking on a television programme, Sanusi cited the huge amount of fund that goes with the wind in the name of wages and remunerations of political office holders. According to Sanusi out of N1.8 trillion voted for the recurrent expenditure in the budget, about N1.6 trillion goes for salaries and most of this is used to pay the political office holders such as the president, his deputy, 360 members of the House of Representatives, 109 senators, 42 Ministers, 36 governors and the political office holders in all the 774 Local Government Councils. He called for a unicameral legislature, a reduction of the 36 states structure among others. Sanusi who said if he had his way, he would do away with 50 per cent of the civil service. Since the return to democracy in 1999, the burden of providing basic amenities for political office holders have contributed significantly to the continued increase in government recurrent expenditure, hence monetization policy was borrowed from the United States primarily to curb excesses for development purposes. Economic and political watchers disclosed that the macroeconomic effects of monetization include efficiency in resources allocation, employment and inflation among others. It has been recommended that the problematic areas associated with monetization should be revisited by the government for effective implementation. The need for strong accountability is also recommended so that the benefits of monetization should not be abuse. The committee on monetization of fringe benefits in the public service of the federation was set up by former President Obasanjo on November 11, 2002, under the chairmanship of the then Secretary to the Government of the Federation, Chief Ufott Ekaette. The establishment of the committee became necessary because over the years, the cost of governance has continued to escalate, arising mostly from the burden of providing basic amenities to public servants by the government. These amenities include residential accommodation, transport facilities, medical services, and utilities such as electricity, water and telephone. Some benefits enjoyed by public servants had already been fully or partially monetized. These include leave grant and entertainment allowance; other benefits that were monetized under the programme are residential accommodation, provision of vehicles, fuelling/maintenance of vehicles, provision of drivers and medical treatment.

Residential Allowance:

"Provision of residential accommodation should be monetized at 100% of Annual Basic Salary as residential accommodation allowance which should be paid en-bloc to enable an officer to pay for accommodation of his choice.

Furniture Allowance:

The payment of 200% of Annual Basic Salary (ABS) is for the furniture allowance, but to reduce the likely problem to be faced in paying huge furniture allowance of 200% of ABS in bulk, this allowance would be paid annually at the rate of 40% which amounts to 200% in five years, However this rate is only applicable for workers on Grade level 07 and above.

Utility Allowance

The allowance had already been monetized in the extant circulars for public servants as follows: GL. 01- 16:15% of ABS, GL. 17 and above: 20% of ABS and Political office holders 20% of ABS

Domestic Servant Allowance

The provisions for domestic servant allowances would be as follows: GL. 15-1 domestic servant on GL 03 step 8; GL. 16-17 2 domestic servants on GL 03 step 8 each. Permanent Secretary and above 3 domestic servants on GL 03 step 8 each. Political office holder 75% of ABS.

Motor Vehicle Loan and Transport Allowance

The provision of motor vehicles to public officer was monetized by provision of motor vehicle loan of 350% of the annual basic salary in line with the provision of Break The Jinx? "Certain Political, Public and Judicial Office Holders (Salaries and Allowances, etc), Act 2002". The loan, however, would be recovered in 6 years for both public servants and political office holders. In granting the loan, government would retain the existing interest rate of 4% on motor vehicle loan. For the successful monetization of this service, Government would ensure that: No new vehicles would be purchased by all ministries, extra–ministerial department and federal government agencies.

Medical Allowance

Government is therefore proposing the payment of 10% of an officer's annual basic salary as medical allowance. However, special cases requiring government intervention would be considered on merit. Monetization policy is designed in order to cut unnecessary cost of governance so that the revenue saved could be used to finance development projects. But from all indications, the departure of Obasanjo from the scene has literally put an end to the policy! That was the official position of the administration of the late President, Umaru Yar Adua when the then SGF, Amb. Babagana Kingibe publicly declared that the policy would not work. He cited a situation where top government functionaries were restricted from having more than two cars. This to him was a humiliation of the public officers. This gave the National Assembly a free hand to purchase cars through the ministries and the National Assembly Commission under the pretext of utility vehicles used to perform the oversight function. But what they have failed to answer is what has become the money given to them to purchase personal cars to be used while their membership of the National Assembly last? Today members of the National Assembly have a fleet of cars to each members under the pretext of using them to perform oversight functions and to compound the problem, the purchase of those cars are not corruption- free.

Scourge of ghost workers

The ever-recurring tale of phantom workers, otherwise called ghost workers, in government establishments and the grave economic damage the scourge has caused the country, came haunting like real ghost last week.

This followed the discovery of 45,000 fake workers in 215 Federal Government Ministries, Departments and Agencies (MDAs). This was made possible through the introduction of Integrated Payroll and Personal Information System (IPPIS). The system is a technology empowered device that detects actual and fake personnel, with the bottom-line to enhance efficiency in personnel cost, planning and budgeting on actual verified number of workers, not estimates. Undoubtedly, the system has brought to the fore the level of corruption that pervades government ministries, departments and agencies across the country. Las week, the Minister of State for Finance, Dr. Yerima Ngama, unmasked the ghost workers' syndrome and the extent of harm, it has caused, both in revenue and image of the public service. According to him, over N100 billion has been saved through the exercise from 153,019 workers that have been audited so far by

system. This was at the end of last month (January). The finance ministry, he said, was able to uncover the scourge while preparing the current Federal Appropriation Bill, which President Goodluck Jonathan is still withholding his signature.

The discovery of the 45,000 ghost workers is just a tip of the iceberg of a rather revolving door of corruption that has been going on in virtually all the states of the federation. This has arguably put the Nigerian civil service among the worst inglorious and corrupt-prone in the world. It thrives on a chain of syndicates that deed on inflating the actual number of workers. While fleecing the nation of tons of billions of naira, the syndicates swim in their filthy lucre. Cases of ghost workers in some government agencies is like a horror story that rivets with each sordid chapter is stoked with unedifying tales of why Nigeria continues to stink in the eyes of international community. Not long ago, workers' verification exercise at the government-owned Power Holding Company of Nigeria (PHCN) uncovered 17,000 fake workers on its payroll. They were until their faces were unmasked, receiving regular salaries and other pecks of offices that ran into billions of Naira. Also last year, the Federal Civil Service Commission admitted ruefully that over 30 per cent of workers on its payroll were indeed fake. At PHCN, it was also discovered that another 6,000 names were inserted into its payroll as "casual workers", when indeed such names did not exist. Perhaps, how the fictitious names got into the payroll is what adds to the mystique called 'ghost workers'. Besides in 2004, a verification exercise in the Federal Ministry of information revealed that over 40 percent of under-qualified staff and 20 per cent of phantom workers existed on its payroll.

If the tale of ghost workers in the federal establishments is baffling, the prevalence of the scourge at the state level is dampening enough. No state is speared. For instance, last year, the plateau state government openly admitted "there is a fake commissioner's name" on its payroll. Describing the development as "nauseating", the state commissioner of information, Mr. Abraham Yiljap, put the matter satirically in perspective when he asked: "Did somebody appoint himself as commissioner and has been drawing salaries and other perks of office?" the commissioner knew how deep the scourge has permeated the service and how powerful the syndicate might be. He introduced a new dimension to the scourge, saying, "some people are on Grade Level 8 but receive salaries meant for level 16 officers. Others have primary school certificates and are retiring on grade level 14". That is why plateau state has a monthly wage bill of N1.7 billion when government feels the actual wage bill ought not to more than N1 billion. But government seems to know why its fight against ghost workers is not yielding any result yet. According to the state commissioner for information, workers in the service aid and abet the corrupt practice through the falsification of names. Plateau States' sad tale of ghost workers is just a folder of the larger, picture of what exists in other states. Last year also, the Oyo State Government revealed that 7,000 'ghost workers' were in its civil service, and stressed its determination to extend the search for more 'ghost' workers to the local governments in the state. The actual number of workers in the state civil service is 38,000. in Kebbi State, at least 2,800 ghost workers have been detected in its public service. The discovery was the outcome of a report by the panel on salary and pension reconciliation set up by Governor Saidu Dakingari. The reference of the committee was, among other things, to find out the exact amount the government was supposed to spend on its work force. The committee found that every month, N230 million "disappears" from the coffers of the state, to pay ghost workers. The committee headed by Faruk Bunza also discovered that between 1999 and 2007, the state lost a princely N34.8 billion to ghost workers. The committee discovered that indeed there was a revolving door that gives the syndicate behind the scourge the oxygen that keeps it alive and threatening to he system. According to the committee's report, retired staff now on pension still have their computer numbers re-allocated to others and thereafter activated into the payroll. That, exactly is the conundrum according to the Director-General of the National Identity Management Commission (NIMC), Mr. Chris Onyemenam. Some staff of the agency were recently up in arms against the management for terminating their appointments. But the agency's boss stunned the nation when he said that over 10,000 workers that the agency inherited at its creation in 2007 from the defunct Dept of National Civic Registration were indeed ghost workers, some of whom had previous employment in other organizations while collecting salaries and allowances from NIMC. According to him, more than 50 percent, or 6,000 workers of the agency are either fake or redundant workers. There are reports that the scourge has also creped into local government system. Ekiti state government has disclosed that it loses N757 million to ghost council workers annually, while the Abia state commissioner for local government and Chieftaincy Affairs, Mr. Emma Nwabuko says the state government has identified over 1,727 ghost workers in the state local government system. The question is: what can be done?

Recommendations

It is worrisome that the new administration would begin from its very first day to show itself wasteful. This is certainly not the change that Nigerians earnestly yearn for. The millions of Nigerians who voted in last month's national elections want to see prudence and judicious management of resources become the hallmark of governance in the new dispensation. Anything short of this is a continuation of the old failed order. Furthermore, as part of prudence, President Jonathan should ensure that his government is not unduly over-populated. Ministries and the appointment of ministers should not be seen as job-for-the-boys. The country can achieve its aspirations with fewer ministries than we have presently. Former President Olusegun Obasanjo, toward the end of his government early in 2007 reduced the number of ministries by merging some including Works, Housing, Environment, Transport, Aviation, Agriculture, Water Resources and Rural Development, Power, Energy and Petroleum Resources, Information, Communications, Art and Culture, Tourism Development, Sports, Youth Development, Women Affairs, Finance, Economic and National Planning. While Obasanjo reduced the number of ministries by merging some, his successor, President Umaru Yar'Adua, perhaps for political convenience, de-merged a number of them and even created new ones. Jonathan must show courage at this crucial time by allowing only those ministries that are necessary. For Nigeria, these are certainly no time for the unworkables.

Next step could be for states to borrow a leaf from the Federal Ministry of Finance's tracking system that uncovered the 45,000 ghost workers. But the most effective anti-dote will be a hefty punishment such as long term imprisonment for those behind the corrupt practice. Nigerians are in agreement that as long as the bad elements inside the civil service behind the crime are either shielded or untouched, so long will the scourge of ghost workers remain a present grave danger to the public service in the country.

Conclusion

Nigeria has 29 ministries including the National Planning Commission and National Sports Commission, which function as ministries and for which ministers are appointed. There are also 14 federal agencies as provided for in the 1999 Constitution excluding ad hoc bodies and panels that are raised from time to time. public servants alone, the Federal Government spends N200 billion yearly on emoluments. Vanguard Newspapers investigations revealed that as of December 31, 2010, the three tiers of government in Nigeria would have spent N15.6 trillion or more on public servants, since May 1999. This accounts for about 29.94 percent of the N52.103 trillion spent by the three tiers of government within the period or 49.90 percent of the estimated N31.26 trillion recurrent budgets. According to experts, the governments spend an average of 40 percent of annual budgets on capital projects. In essence about N20.84 trillion had been allocated to capital expenditures within the period. Federal Government Appropriations since 1999 are as follows: 1999 (N524 billion); 2000 (N702 billion); 2001 (N894 billion); 2002 (N1.064); 2003 (N1.446 trillion); 2004 (N1.189 trillion); 2005 (N1.80 trillion); 2006 (N1.90 trillion); 2007 (N2.30 trillion); 2008 (N3.58 trillion); 2009 (N3.76 trillion) and 2010 (N4.427 trillion); totaling N22.586 trillion.

Immediate past Chairman of the Revenue Mobilization, Allocation and Fiscal Commission, RMAFC, Hamman Tukur said in July 2009 that the country spends N1.3 trillion yearly on the emoluments of the Federal, 36 states and 774 local councils' political, public and judicial office holders. On the N1.3 trillion national wage bill, Tukur said that the local councils spends 53 percent, the 36 state governments accounts for about 32 percent while the Federal Government spends 15 percent. The composition of Nigeria's public servants is as follows: Federal executive, 472; Federal lawmakers, 469, State Lawmakers, 2664; State Lawmakers, 1.152; Council Executives, 3096; Council Lawmakers 8692; and Federal/State Judiciary, 934 giving a total of 17,474.

Available reports indicate that public office holders and those canvassing for elective offices became victims of predatory financial pressures from the electorate and various interest groups. Financial inducement to secure votes is against the anticorruption stance of this Administration, especially in view of its corrupting influence on public office holders and/or elected officers who would invariably use their appointment or election to recoup their outlays during elections. There is need to look for alternative system of funding electioneering campaigns such as an arrangement where the political parties, rather than the individuals, canvass for votes in elections. Apart from insulating the individual from predatory pressures of the electorate and pressure groups, within and between the political parties, such a system would make the administration of the guidelines for the control and monitoring of campaign funds easier. The fundamental nature of these issues and other critical considerations, which hamper best practices and efficient utilisation of available resources in governance leads to the recent clamour for reductions in cost of governance in Nigeria.

References

Adebayo, A. (2001) *Principles and Practice of Public Administration*. Ibadan: Spectrum Books.

Adegoroye, G. (2005) "Public Service Reforms in the Context of NEEDS, NEPAD and MDG's in *Nigeria Public Service Reforms. Series 3*

Adeniyi, A. (2012), "US Bemoans Corruption in Nigeria," *The Nation*, Friday, December 14, P. 6.

Adu, A.L. (1965) *The Civil Service in New African States*. London: George Allen and Unwin Lt.

African Journal for the Psychological Study of Social Issues, Vol. 7, No. 1

Adewole, A.N. and Osabuohien, E..C. (2007) "Analysis of the Cost of Governance and Options for its Reduction in Nigeria", *Nigerian Journal of Economic and Social Studies*, 49(1):137 – 159.

Afolugbe, O. et al (2004). "Institutions as the fundamental cause of Rising cost of Governance" *American Economic Review*, (December) 5,:1369 – 1401,

Ailemen, T. (2003), "Federal Government moves to Rationalizes N1.03tm Workforce with Oronsaye Report", BusinessDay, Thursday, February 14, Pp. 1, and 4.

Aluko, S. (2010), "The Cost of Democracy in Nigeria", *The Nation*, Thursday, March 4, P 15

Anofi, D. and Oluwa Segun, V. (2010), "Reps Quiz Minister over \$500 million Aviation Loan," *The Nation*, Wednesday, December 12, P.57.

Babalola, A and Babalola, B.(2009) "10 years of Democracy: NASS Spends N523.4 billion to make to 532 Laws", *Sunday Punch*, June 7 p.8.

Baldwin D. J. N. (2006), *Executive Leadership and Legislative Assemblies*, Routledge Group, Abingdon, Oxon.

Business Day Editorial (2012), "Nigeria's Changing Debt Profile," *Business Day*, Monday, December 10, P. 14.

Chiedu, A. (2012), "Reducing Cost of Governance in Nigeria, *Ghana News*," Sunday, December 9, Pp 10-11.

Drucker, P. (2007), "Governance", Harvard Business Review, 45(2): 82-98.

Drucker, P. (2007). "Governance", Harvard Business Review, 45(2): 82-98.

Easterly, W and Levine, R. (1997), "Africa's Growth Tragedy: Policies and Ethnic Divisions". *Quarterly Journal of Economics*, 112 (4): 1203 – 50.

Ejuvbekpokpo, S. (2012), "Cost of Governance on Economic Development in Nigeria, Global Journal of Business Management and Research, Vol. 12. Issue 13, Pp. 56-62.

EL-Rufai, N. (2011), "Reforming our Dysfunctional Public Service, *This Day Friday* 1, P. 50.

El-Rufai, N. (2012), "Corruption and Wasteful Spending: Why the Cost of Governance is Unsustainable in Nigeria: the Way Forward", Paper Presented at the Biennial Conference of the Nigeria Hand of Editors in Benin City, December 6.

EL-Rufai, N.A. (2012), "Perspective Son the Cost of Governance in a Democracy" A presentation at the Biennial Conference of the Nigeria could

of Editors, Edo State Chapter, on 22nd September, at the NUJ Secretariat, Benin City.

Eme, O.I. (2012), The Legislature and Cost of Governance in Nigeria, 1999-2012, Unpublished Ph.D Proposal Submitted to the Department of Political Science, Benue State University, Makurdi.

Fafowora, D. (2011), "Public Service and Cost of Governance", *The Nation*, Thursday, September 15, P. 52.

Famutimi, F. (2012), "Obi, Cleric Decry High Cost of Governance," *The Punch*, Saturday, May 26, P. 8.

Fates, R.H., et al (2002). "Organizing Violence", *Journal of Conflict Resolution* (October), Pp, 11-21.

Federal Republic of Nigeria (1999 Constitution) (1999), Abuja: Government Printers.

Federal Republic of Nigeria (nd) *The Obasanjo Reforms: Public Service reforms and national Transformation*, Abuja: Federal Ministry of Information

Fluvian, G. (2006). "The Rising Cost of Governance in Africa "Journal of Public Administration, 22(9), 41 – 46.

Hellriegel, D. and Robert, G. (2001) "Management of cost of Governance in Europe". *Academy of Management Journal*, Vol. 17, No 6, 255 – 280.

Ibadan Press

Ikhilae, E. (2012), "The Great Corruption Battle Debate: Government should do more says Lawyers," *The Nation,* Friday, December 7, P. 6.

Ikuomola, V. (2012a), "Federal Government Awards N 28 billion Contract," *The Nation,* Thursday, November 25, Pp. 1,4, 63.

Ikuomola, V. (2012b), "Contracts Bazaar...any hope for the Poor," *The Nation*, Monday, December 3, Pp. 2-3.

Iyoha, M and Oriakhi, D. (2002), Explaining African Economic Growth Performance: The case of Nigeria. Revised interim Report on Nigeria case study. Prepared for the African Economic research Consortium Research project. Explaining African Economic Growth Performance.

Kolawole, S. (2012), "Cost of Governance in Nigeria", *Saturday This Day*, June 5. Litwin, G.H. and Stringer, R.A. (2008) "Strategies to curb rising cost of governance" Boston: Harvard University, Graduate School of Economics, P.S.

Loewenberg G. (1995), "Legislatures and Parliaments" in Seymour Martin Lip Set (9th ed), *The Encyclopedia of Democracy*, Volume III. London, Rutledge.

Nwabueze, B.O (1982) The presidential constitution of Nigeria, London Hurst Co.

Nwabueze, B.O. (1985) Nigeria's Presidential Constitution 1979-1983: The Second Experiment in Constitutional Democracy, New York: Longman.

Nwachukwu I. (2012) "Reducing Cost of Governance" *Business Day*, Tuesday, December 8, P. 1

Obasanjo, O. (2003), "On the Issue of the Review of the Structure of Governance in Nigeria", National Broadcast by the Presidency" June 18.

Ojiabor, O. (2012), "Sambo's Taste Hikes Cost of VP's Home to $\frac{N}{2}$ 16 Billion," *The Nation*, Monday, December 24, Pp. 1,6.

Ojiabor, O. and Onogu, S. (2012), "Federal Government, States Defend \$7.9 billion External Loan," *The Nation*, Friday, December 7, P. 10.

- Ojo, T. I. (1993) "Legislative Powers, Privileges and Immunities" Text of a Paper Presented at the Training Programme for Legislative Staff of the National and States Houses of Assembly, Abuja.
- Okpi, A. (2012), "Slashing Cost of Governance: Exploring the Part –Time Legislature Option, *Cool joepolitical*", Sunday, April 8, Pp. 9-10.
- Okaiji, B. (2012), "Cost of Governance, True Federalism: Resolving Contrived", *Leadership*, Friday, June 18, Pp. 8-9.
- Oladesu E. (2012), "Reducing Cost of Governance", *The Nation*, Monday, March 12, Pp.
- Oladesu, E. (2009) "National Assembly: A Decade of Controversies, disputes and banana Olaopa.T (2008) *Theory and Practice of Public Administration and Civil Service reforms*
- Olaopa.T (2008) Theory and Practice of Public Administration and Civil Service reform in Nigeria. Ibadan Spectrum books Ltd.
- Olawuni, T. (2012), "Nigeria's Budgets not Programmed to Achieve Goals-Ubani," *Business Day*, Monday, December 10, P. 47.
- Olivia, R. (2007) "Comparative cost Advantage Analysis of Rising cost of Governance" 12, *The Leadership*, Pp. 8-9
- Olsen, M. (1965), *The Logic of Collective Action: Public Goods and Theory of Groups,* Cambridge: Harvard University Pres.
- Oluokun, A. and Utonwen, A. (2011), "Wastes in Government could Ultimately Bring Nigeria Down", *Saturday Guardian*, February 11, Pp.40-41.
- Ombe, I. and Ikumomola, V. (2012), "Jonathan: TI get it Wrong," *The Nation*, Friday, December 7, P.4.
- Onogu, S. (2012), 'Senators Reject N 9 Billion more for VP's House, *The Nation*, Friday, December 7, Pp. 1, 4 and 63.
- Onwukwe, D. (2013), "Scourge of Ghost Workers," *Daily Sun*, Monday February 18, Pp. 1, 53.
- Osuji, S. (2012), "Jonathan Smiles as Nigeria Dies: 5 Points to Ponder," *The Nation*, Friday, November 30, P. 22.
- Oyediran, O. (1980), *Nigerian Legislative House Which Way?* Ibadan: University of Parties Fair" *Sunday This Day*, May 17, p97.
- Premium Times Editorial (2012), "Presidential Committee asks Government to Scrap 102 Agencies", April 16, P.
- Research @ Business Day online.com (2012) "Awards of Contracts by the Federal Government of Nigeria", *Business Day*, Monday, December 10, P. 39.
- Salman T. (2012), "Cost of Governance and National Assembly," *Daily Nation*, Wednesday, December 8, Pp, 11-12.
- Sannsy L.S. (2012), How to Reduce Cost of Governance", *Saturday Guardian*, December 8, P. 22.
- Sanusi, M. (2012), "Stolen №5trn: Waiting for Jonathans' Alibi," *The Nation*, Friday, November 30, P. 22.
- The Nation Editorial (2009) "Democracy at 10(1)", The Nation; Monday, May 25, p.1).
- The Nation Editorial (2012a), "Expensive Campaign: N6.2 billion is too much to Publicise PIB" The Nation, Tuesday, December, 11, P. 19
- The Nation Editorial (2012b), "Laughable Pass Mark: PDP says Government is winning the Corruption Battle!" The Nation, Friday; December 14, P. 19.
- The Nation Editorial (2012c), "SURE-P, So Unsure" The Nation, Tuesday, December, 11, P. 19

International Journal of Accounting Research Vol. 1, No.2, 2013

The Nation Editorial (2012d), "Unsubsidized in Congruities," *The Nation*, Thursday, November 29, P. 39.

Udoete, J. A (2011)," Cost Effectiveness and Good Governance in Nigeria" Lessons from the Electoral Process and the Legislature", *Journal of Management and Corporate Governance*, Vol. 3, December, Pp.50-56.

Warimeh, O.A. (2007), "Contemporary Issues in Good Governance in Nigeria: A Proactive Approach, *Nigerian Journal of Economic and Social Studies*, (1): 276–294.