

The Role of Civil Society Organizations in Achieving Transparent and Accountable Governance in Nigeria's Fourth Republic

¹Martin Iorgbir Ugbudu, PhD and ²Amos Jev, PhD

Department of Political Science, College of Education, Oju, Benue State

Department of Public Administration, Taraba State University, Jalingo, Taraba State.

Email: ugbudumartins@gmail.com & amosjev@yahoo.com

Abstract

This study examines the role played by civil society organizations in enhancing transparency and accountability in the management of public resources in Nigeria's Fourth Republic. The premise of the discourse is that, an autonomous and vibrant civil society is an invaluable tool for the society to resist the excesses of the state which must be strengthened to act as a catalyst to enhance good governance. The study which is anchored on the agency theory and is analytical focuses on civil society engagement with the government on fiscal transparency issues and; the challenges associated with it. The study found out that civil society organizations have played a significant role in enhancing accountability by monitoring budget formulation, tracking public expenditure and project implementation in the country. However, many civil society organizations are urban based and lacked broad based participation. Amongst other suggestions, the study recommends that civil society organizations should enlist more grass root participation so as to broaden their network. Also, civil society organizations should establish good rapport with the legislative arm of government to enhance exchange of information to facilitate accurate and reliable information flow to the public in carrying out public advocacy/ awareness function.

Keywords: civil society, good governance, public revenue and social accountability,

Introduction

In most developing countries particularly Nigeria, public accountability is generally low because the machinery put in place to compel accountability has been rendered ineffective by the political leadership (Achua, 2002). Indeed, the laws, regulations and institutions put in place to enhance public resources management have not waned corruption but rather it is on the increase. In Nigeria for instance, for over a decade Transparency International (TI) has rated the country as one of the most corrupt countries in the world despite an array of institutions and laws put in place to stem corruption (TI, 2005). There is therefore need for collaborative effort to entrench transparency in government fiscal operations. As underscored by Clark (2012) government, civil society, private sector, media, youth and the general public must play a pivotal role to take back what has been lost to corrupt practices in order to have a future built on solid and honest foundation. In Nigeria, this becomes more valid when the National Assembly that has been saddled with the constitutional

responsibility to demand financial accountability and transparency is enmeshed in corruption itself. Under the present democratic dispensation, three Senate Presidents and a Speaker of the House of Representatives from 1999-2015 have been removed on the grounds of corruption and this has waned public confidence in the National Assembly. Social accountability therefore becomes imperative. Social accountability is an approach towards building accountability that relies on civic engagement (Melena, Forster & Singh, 2004). It is important because, it leads to improved governance; enhances developmental effectiveness and citizenship empowerment. Civil society then becomes imperative as it provides alternative voices that can act as a countervailing mechanism in the society to hold government in check.

In modern democracies those who govern are held accountable in the public realm by the citizens (Vinod & Deshpande, 2013). The civil society as an organized society in the public domain therefore functions to check the excesses of government; and act as a catalyst to realize good governance by demanding transparency and accountability from the state (Abdullahi & Gana, 2017). However, in Africa, nay in Nigeria as observed by Okonjo-Iweala and Osafo-Kwaako (2013), the direct involvement of civil society organizations in issues of fiscal transparency is relatively recent and its input is limited. Recent assessment of budget transparency and participation by the Africa Budget Project (ABP) in 2002 in Kenya, Ghana, Zambia, South Africa and Nigeria for instance, reveal various shortcomings in fiscal transparency and weak participation of civil society groups in the budgetary process (Foelscher, 2002).

In Nigeria, studies on civil society are not in their infancy, however, most of the studies have been preoccupied with issues of human rights protection and democratic consolidation (Kukah, 1998; Okpaga, 2004) and scant attention has been given to the issue of fiscal transparency. But democracy cannot long survive where leaders are not held accountable and there is poor governance. Taking cognizance that fiscal transparency and accountability are pillars of good governance that serve as bed rock for sustainable democracy; this study focuses on social accountability by examining civic engagement to exact accountability from public officials in Nigeria's Fourth Republic.

The study is divided into five sections, section one is the introduction which brings out the rationale for the study. Section two dwells on conceptual and theoretical framework. While section three analyzes the role of civil society in society and section four focuses on civil society engagement with the government to exact public accountability in Nigeria. Section five is the summary and conclusion part which proffers solutions that will enhance the work of civil society organizations in the country.

Conceptual clarification and theoretical framework

The concept civil society like most social science concepts defies a precise definition. It is generally seen as a wide array of organizations such as community groups, non-governmental organizations (NGOs), labour unions, indigenous groups, charitable organizations, faith-based

organizations, professional associations, and foundations that seek to achieve mutual goals. Larry Diamond (1995, p.10) on the other hand sees civil society as:

The realm of organized social life that is voluntary, self-generating, supporting, autonomous from the state, and bound by the legal order or set of shared rules. It involves citizens acting collectively in a public sphere to express their interests, passions, and ideas, exchange ideas, exchange information, achieve mutual goals, make demands on the state, and hold state officials accountable. It is an intermediary entity, standing between the private sphere and the state. The underlying factor in these definitions is that civil society refers to the space for collective action by autonomous institutions that are distinct from the state and business that manifest the interests and will of citizens and exert demands on the state.

The concept etymologically has a long history but it became more pronounced in social science discourse in the 1980s particularly with reference to non-state actors that were defying authoritarian regimes in Eastern Europe and Latin America. Meanwhile early European political thinkers such as Thomas Hobbes and John Locke had looked at civil society in terms of the co-existence between the state and the society. They emphasized that the state originated from the civil society and is ultimately answerable and identified with it but not identical to it (Guo, 1998). While Hegel conceives civil society as a form of ethical life in which the subjective and the objective coexist in harmony (Vinod & Deshpande, 2013). Later philosophers such as Montesquieu and Tocqueville have come to see civil society as parallel entities to the state.

While in the liberal discourse, civil society generally refers to the realm of protests and civil activities which do not seek to gain power but limit it. In the radical perspective, Marxists such as Gramsci view civil society as vehicles for bourgeois hegemony which represents a particular class that functions to lay the cultural and ideological capital required for the survival of capitalism (Vinod & Deshpande, 2013). However, in postmodern usage, the idea of civil society denotes two things, one as a 'normative perspective' that places premium on greater democratic participation and social justice and two, as the 'third sector' which was championed by the Washington Consensus. By the end of the 1990s which marked the transition of many developing countries to democracy; civil society came to be seen largely as a third sector and treated as a key terrain of strategic action meant to construct an alternative social and world order. This was championed by the World Bank and the IMF which gave conditional loans to developing countries with immense pressures for the states to shrink and pave way for civil society as a panacea to replacing the state's service provision and social care (Zimmer & Freise, 2007).

In this study, civil society refers to social associations that are autonomous and distinct from the state which do not seek to gain power but to limit it, and are not profit oriented but seek by their existence to exert influence on public policy.

Governance

The World Bank (1992.p.1) defines governance as ‘the manner in which power is exercised in the management of a country’s economic and social resources for development. While, Kaufman, Kraay and Zoido-Lobaton (1999, p.1) see governance as ‘the traditions and institutions by which authority in a country is exercised. This includes (1) the process by which governments are selected, monitored and replaced, (2) the capacity of the government to effectively formulate and implement sound policies, and (3) the respect of citizens and the state for the institutions that govern economic and social interactions amongst them. What these definitions emphasize is that governance is the *exercise of power or authority by political leaders for the well-being of their citizens. A process whereby some people in the society wield power, formulate and execute policies to enhance socio-economic and political development. The kernel of governance is effective utilization of public resources. It need be stressed that though governance is often used interchangeably with government but the two are not same.* Governance is broader than government and involves not just government actors but also private sector and civil society.

Governance in any country is a coefficient factor of development; therefore, current economic and political goals of all countries are aimed at good governance. This stems from the fact that it has the capacity and self –adjusting mechanisms for preventing mismanagement and corruption (Obi, Nwachukwu & Obiora 2008). It has inevitably become a panacea for achieving positive and cost –effective results in public service delivery. The World Bank has developed six measures to assess a country’s quality of governance, these include, voice and accountability, political stability and absence of violence/terrorism, government effectiveness, regulatory quality, rule of law, and control of corruption. Good governance therefore places high premium on effective and transparent leadership that achieves result which culminates to the socio-economic transformation of a country. Hence, today good governance apart from the above mentioned attributes has come to encompass the capacity of the government to make and implement public policies; the effectiveness of such policies; and the participation of the people in project design and implementation (Obi *et al*, 2008).

Theoretical framework

This study adopts the Agency Theory as its frame of analysis. The theory as propounded by Barry Mitnick (1974) is anchored on the principal-agent relationship whereby the public or voters serve as the principal while elected officials serve as the agent (Baker and Patton, 1987). Under this principal- agent relationship, elected officials who are represented by bureaucrats or public managers (agents) are answerable to the people (principal) for managing the tax payers’ resources.

Governance, it should be understood is a contract between the ruler and the ruled. Social contract theorists such as John Locke and Jean Jacques Rousseau have for long emphasized that the essence of people exiting the state of nature and uniting under a commonwealth is to guarantee individual

freedom and protect private property. This entails that the political order that has evolved out of this contract is a means towards an end; the benefit of the individuals involved. Consequently, government should be an expression of the “general will”, it should be based on consent. When the government fails to satisfy the best interests of society by renegeing on the “general will”, citizens can withdraw their obligation to obey or change the government.

In modern representative democracy which is a concatenation of the principal-agent relationship (Bovens, 2006), the people who are primary principals in a democracy are deemed to have transferred their sovereignty to popular representatives, who in turn have delegated the duties to implement policies and enforce laws to the executive arm. The executive arm further proceeds to delegate part of their tasks to public servants that are saddled with the responsibility of spending billions of tax payers’ money using their discretionary powers (Bovens, 2006). Hence in a democratic setting like Nigeria, it becomes imperative for the agent, albeit, public managers to be answerable to the people for managing the state’s resources to deliver public goods. Civil societies as the aggregate of non-governmental organizations and institutions that manifest the interest of the citizens in the society have an obligation to not only set the rules or norms governing the state and society but should exact accountability from state officials.

The role of civil society organizations in governance

Civil society as the arena of un-coerced collective action around shared interest that intervenes in socio-economic and political processes of a country plays an important role in the society. It functions as a counterbalance to government by inhibiting tyrannical tendencies. It serves the public space by coming out to oppose the excesses of the state. Civil society organizations have been recognized world over as a watch dog monitoring government compliance with human rights treaties. They engage in constant confrontation with the state to check the arbitrariness of state officials especially tramping on the rights of the citizens. However, as observed by Onah (2012), ‘a state that overwhelms civil society is likely to be repressive and on the contrary where civil society overwhelms the state it tends towards anarchy. Both the state and the civil society therefore strive for equilibrium because; the nature of interaction between civil society and the state largely determines the nature of the society.

Civil society organizations also play an important role in society by enhancing public expenditure management. They do not only contribute to increased public debate on issues surrounding the formulation and implementation of government budgets but also provide training to citizen groups, the media and the legislature on budget process (Ramkumar & Krafchik, 2005). In India for instance, the Mazdoor Kisan Shakti Sangathan plays an active role in the budget implementation process by not only accessing government records pertaining to village development projects; it in turn works with these local communities to verify the records and public hearings are then convened to bring government officials and communities together to discuss observed discrepancies in implementation and consequently initiate action over irregularities. This model

helps to bring local officials to account. In the Philippines, the Concerned Citizens of Abra for Good Governance has over time been investigating corruption in governance projects such as the use of substandard materials and abuse of due process in contracting procedures and its findings are subsequently submitted to the national government for necessary action (Ramkumar & Krafchik, 2005).

Civil society organizations can also improve the quality of governance by limiting corruption and strengthening accountability of responsible agencies. Both at national and international level, civil society organizations have for long been active in the fight against corruption through public advocacy, awareness campaigns activities that have made an important contribution to building national accountability capacities. The United Nations Convention against Corruption, (UNCAC, 2015) underscores this role. Article 13 of UNCAC enjoins states to take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. Hence, efforts to stem corruption have to be reinforced and complemented by citizen – driven mechanisms.

Civil society organizations also assist in budget formulation and implementation to ensure efficient service delivery. They assist in the formulation of the budget by critically analyzing the draft budget and consequently making inputs in the budget right from conception. They can also intervene in budget defense sessions by ministries and extra ministerial departments. They can also lobby members of the legislature at the formulation stage to ensure adequate funding for specific programmes or projects. They also contribute at other stages of the budget cycle especially the implementation stage through expenditure tracking and project performance assessment reports. In Uganda for instance, public expenditure tracking has been used over the years to improve performance monitoring in the schools and in the Philippines, the citizen report cards are used by the people to monitor budget performance (Okonjo-Iweala & Osako Kwaako, 2013).

Civil society organizations and fiscal transparency to enhance good governance in Nigeria

In Nigeria, civil society involvement in ensuring transparent and accountable governance is a recent development that coincided with the return to democratic rule in 1999. Though civil society organizations had existed during the prolonged military era, these few that existed were preoccupied with engaging the military for the return to democratic rule and human rights protection issues and scant attention was given to the issue of fiscal transparency. The wisdom was to seek first democracy and the issues of good governance will follow. With the advent of democratic rule in 1999 many civil society organizations emerged that have actively engaged government officials and organizations in demanding transparency and accountability in government transactions.

One major area that civil society organizations have been noticeable in recent times is demanding greater role in budgeting. In 2002 for instance after the 2001 appropriation bill was passed into law, a summit was convened by Community Action for Popular Participation (CAPP), Shelter Rights Initiative (SRI), Nigerian Labour Congress (NLC), and Justice, Development and Peace Commission (JDPC) with the support of the Open Society Initiative for West Africa (OSIWA) which critically reviewed the 2001 budget. The summit observed that, the executive arm of the government failed to fully implement the provisions of the budget which it single handedly formulated without involving stakeholders. The summit demanded that widespread consultation should precede the preparation of appropriation bills for submission by the executive to the National Assembly and they should in turn hold public hearings and take into account the views expressed at those hearings on the various appropriation heads before such bills are passed into law (Legislative Mandate, 2002). Other recommendations by the summit were that the National Assembly should give civil society the opportunity to intervene in budgetary defense sessions by Ministries, Departments and Agencies (MDAs). Also budgetary allocations to education, health, housing and the real sector should reflect popular international opinions such as those identified by the United Nations Educational, Scientific and Cultural Organization (UNESCO), Food and Agricultural Organization (FAO), and World Health Organization (WHO) that a certain percentage of the country's budget be dedicated to some sectors. This has triggered more stakeholders' participation in the budgeting process in recent times.

Civil society organizations have also actively participated in budget implementation monitoring to enhance service delivery in the country. In recent times, BudgIT (2019) a civil society organization whose ultimate goal is to open up public finances to the wider Nigerian populace and make them vanguards for service delivery and transparency has been in the forefront monitoring implementation rate of all capital projects outlined in states' and national budgets. In 2018 for instance, BudgIT using its platform 'Tracka' monitored the implementation of Zonal Intervention Projects otherwise known as Constituency projects initiated by federal law-makers to extend the dividend of democracy to their constituents across twelve states of Adamawa, Akwa Ibom, Bauchi, Benue, Edo, Enugu, Imo, Kano, Kogi, Lagos, Osun and Sokoto as well as the FCT. In its report tagged "Summary of Constituency Projects Tracked June 2018-Nov 2019; the organization accused the lawmakers of duplicating of contracts using the same description, same narrative, same amount, and same location and awarded by the same agency. Common challenges observed in the implementation of the Constituency Projects include contract inflation; unspecified project location; supply of equipment/ materials to uncompleted structures; use of substandard products and citizen's unawareness of budgetary provisions. Specifically, the report noted that N105 million and N15 million was allocated in 2017 and 2018 budgets respectively for equipping an uncompleted 2016 project – Dialysis Centre at the General Hospital, Auchu, Etsako west LGA, Edo State. The equipment was supplied in secrecy and kept at the Otaru of Auchu Palace, as the project was yet completed. In Sokoto state, N37.4 million was allocated for the tarring of a road stretch from Achida Tasha Junction to Kwasare Primary School in Wurno LGA, Sokoto. This road was poorly constructed with substandard material which did not stand the test of time after a heavy

downpour. In Ondo State, N24 million was budgeted for the construction of a block of three classrooms at Bolorunduro in Akure North, Akure/South federal constituency. With such an enormous amount, there was no provisions for furniture in the classrooms upon project completion (BudgIT, 2019). To correct these flaws, the organization suggested that effective project monitoring should be sustained by members of the public and representatives should always engage their constituents in the budget making process.

Since the return to democracy in 1999, civil society organizations have also played a watchdog role in the fight against corruption. Civil society organizations in the country have not only exposed cases of corruption in the media but have pressurized the government for investigation and sanctions. In 2007, the Socio-Economic Rights and Accountability Project (SERAP), a civil society organization acting on a tipoff from whistle blowers concerning massive corruption in Nigeria's Universal Basic Education Commission carried out an investigation and found out that N3.3 billion was misappropriated between 2005/2006. This missing amount was considered and interpreted as denial of right to education by some school children (Tonwe & Oarhe, 2015). Pursuant to this, SERAP filed a right to education case at the ECOWAS court and got judgment in its favour in 2010. However, financial compensation was not part of the ruling so it was not possible to implement the judgment. Also, as part of civil society's contribution to enhance public accountability, SERAP in June, 2012 demanded that President Jonathan should disclose his assets from 2007 to 2012, however President Jonathan did not oblige (Adetayo, Okpi & Tamuntimi, 2013). Lafenwa (2016) reports that before the commencement of the 2011 general elections, a coalition of civil rights groups petitioned the Justice Minister to compel the country's former military ruler General Ibrahim Babangida to account for the missing \$12.4 billion in the dedicated accounts while he was in power. This compelled President Babangida to come out to clear himself that the money was expended on infrastructural development in the Federal Capital Territory. Apart from exposing corruption, it is on record that protests, civil litigations and active lobbying by civil society groups have to a large extent helped in the drafting and passage of the Appropriation Acts, Public Procurement Act, Money Laundering Act, the Freedom of Information Act and the Whistle-blower Act (Lafenwa, 2016) meant to stem corruption in the country.

As part of efforts to enhance financial prudence in the country, civil society has also played a critical role in not only supporting the return of looted funds to the country but has also monitored the utilization of the repatriated funds. In February 2005 as observed by (Okonjo-Iweala & Osafo-Kwaako, 2013) the Supreme Court in Switzerland ruled and authorized the repatriation of \$505.4 million looted by the Abacha family to Nigeria. It should be noted that civil society organizations in the country allied with their Swiss counterpart to campaign for the speedy repatriation of the funds and also monitored the utilization of the funds. The Integrity Group was engaged by the World Bank (2006) indeed partnered with local civil society organizations to monitor how the Federal Government of Nigeria which appropriated this equivalent amount to various pro-poor programs such as power, works, health, education and water resources was utilized. In fact, over

51 program sites were monitored and the report was published in December, 2006 (Okonjo-Iweala & Osafo-Kwaako, 2013).

Civil society organizations have also contributed immensely in ensuring transparency in the collection and utilization of revenue derived from the extractive industry in the country. A typical example is the Nigeria Extractive Industries Transparency Initiative (NEITI) which is a Nigerian version of Extractive Industries Transparency Initiative (EITI) initiated by Tony Blair George Soros that obliges companies to “publish what you pay” to governments in terms of taxes, royalty, rents, grants, concessions and profit tax (Ochalibo, Onyia, Okoye. Inyada, Eton & Okoye, 2019). NEITI was initially formed in Nigeria in 2004 by three civil society members but later bolstered in 2007 by the Federal Government through the NEITI Act of 2007. “Under the Act, NEITI is “charged with the responsibility for the development of a framework for transparency and accountability in the reporting and disclosure by all extractive industry companies of revenue due to or paid to the Federal Government of Nigeria”. It has a governing body, the National Stakeholder Working Group (NSWG) that comprises stakeholders from the oil and gas sector, federal and state governments, as well as civil society and the media that presents its report to the presidency and the National Assembly. Okonjo-Iweala & Osafo Kwaako (2013) have pointed out that NEITI has conducted three audits namely 1999 – 2004, 2005 and 2006 – 2008 audits. These audits have gingered growing public awareness about revenue flows to the government which was hitherto an exclusive reserve for a privileged few. The recovery of over 3.8 million dollars from one of the covered entities as under payments to the federation account is one of the major achievements of NEITI in Nigeria. In recent times data provided by NEITI has become a major tool used by civil society organizations to make inputs in the budgeting process in the country.

By and large, civil society has indeed played a significant role to improve fiscal transparency by holding leaders accountable to their citizens so as to enhance good governance. However, noticeable short-comings have been identified that have constrained these organizations in effectively carrying out their watch dog role as the civil society. A major constraint that has bedeviled the role of civil society in promoting good governance in Nigeria is the fact that, most civil societies operate more as resistance groups seeking justice without adequately utilizing the strategy of mass mobilization and support in the country (Lafenwa, 2016). Also, most civil society organizations in the country are not only urban based but elite based and lacked broad based participation (Onah, 2012). Much attention has also been given by civil society organizations to activities of the Federal Government and less attention has been given to sub –national entities such as States and the local governments in Nigeria. Most of the civil society organizations operating in the country depend on foreign donors for funds to carry out their activities and the regularity and flow of the funding affect the regularity of their activities.

Conclusion

This study has x-rayed civil society engagement with government officials to enhance transparent and accountable governance in the country. The study reveals that civil society has played a significant role in the budgeting process by making inputs in the annual draft budget of the country both at the federal and state level. Civil society groups have sponsored bills such as the Freedom of Information (FoI) bill and lobbied legislators to pass the Public Procurement Act; Money Laundering Act; and the Whistle-blower Act ostensibly to stem corruption in the country. They have also actively engaged in budget monitoring especially the tracking of constituency projects initiated by legislators to bring dividends of democracy to their constituents and this has invariably enhanced service delivery in the country. Exposure of corruption and the insistence on 'publish what you pay' to government by companies operating in the extractive industries sector by civil society organizations has led to the recovery of huge amounts of money to the government coffers in recent times. However, in spite of these modest contributions, civil society organizations in the country are more urban based and elite inclined and not much attention has been given to sub-national bodies such as states and the local government level in the country.

The kernel of the discourse is that, ensuring good governance is a collective responsibility between the government and the public space; the civil society must play a complementary role not only to check corruption but to control misuse and abuse of state power in the society. The following suggestions are hereby made to enhance the capacity of civil society organizations to exact accountability and enhance good governance in the country. One, civil society organizations should improve on their advocacy and awareness campaign rather than being confrontational to the government; this will attract broad based participation by members of the public in their activities. Civil society groups should also cultivate good rapport with the legislative arm of the government so as to enhance exchange of information to facilitate accurate and factual information flow to the public. Also civil society organizations especially those that are concerned with issues of fiscal transparency should re-direct their attention to the third tier of government- the local government level where 70 % of Nigerians reside and not much attention is given to public resources management at this level even though it enjoys financial allocation from the Federation Account.

References

- Abdullahi, M. & Gana, A. B. (2017). "Role of civil society organizations in promoting democracy and good governance in Nigeria", *International Journal of Administration and Development Studies*, 7(1); 1-10.
- Achua, J. K. (2002). 'Accountability and Audit in Nigeria local government councils. *The Accountant Digest*, 1(1); 12-14.
- Adetoye, O., Okpi, A. & Tamuntimi, T. (2013, April 21). Corruption massive under Jonathan-Us, *Sunday Punch*, pp.3

- Banker, R. D., & Patton, J. M. (1987). "Analytical agency theory and municipal accounting: An introduction and an application (Part B)" in *Research in Governmental and Nonprofit Accounting* 3; 29-50.
- Bovens, M. (2006). Analyzing and Assessing Public Accountability: A Conceptual Framework. *European Governance Papers (EUROGOV) N0c-06-01*
<http://eurogov/pdf/epg-connx-06-01pdf>.
- Budgit (2019). Federal constituency projects Tracking report presented by TRACKA on December, 18 at Civic Hive, Yaba, Lagos. Retrieved from <https://www.thenigeriavoice.com>
- Clark, H. (2012). *Recognizing the Value of civil Society participation*, retrieved from www.undp.org/content/undp/en/home/press/2012/02/helen-clark-international-anti-corruption-day-html
- Diamond, L. (1995). *Rethinking Civil Society*, Lagos: USIS Newsletter
- Foelscher, A. (2002 Ed.) *Budget Transparency and Participation: Five African Case Studies*, Cape Town: Institute for Democracy in South Africa (IDASA).
- GUO, G. (1998). Civil Society: definitions, causes and functions. Retrieved from <https://home.olemiss.edu/perspectives/civil/sost>
- Lafenwa, S. A. (2016). 'Civil society and the anti-corruption struggle in Nigeria: *International Journal of Business and Social Science*, 7(3); 115-127.
- Legislative Mandate (2002). A Joint Publication of Community Action for Popular Participation and International Human Rights Law Group, 3(6).
- Kaufman, D., Kraay, A. & Zoido-Lobaton, P. (1999). Governance Matters. *Policy Research Papers series* 2196. The World Bank
- Kukah, M. H. (1998). *Democracy and Civil Society in Nigeria*, Ibadan: Spectrum Book
- Malena, C., Forster, R. & Singh, J. (2004). Social Accountability: An Introduction to the Concept and Emerging Practices. *Social Development paper* No.76
- Mitnick, B. (1974). The theory of Agency: The concept of fiduciary rationality and some consequences. Unpublished PhD dissertation. Department of Political Science. University of Pennsylvania. University Microfilms No: 74-22, 881
- Obi, E., Nwachukwu, C. & Obiora, C. (2008). *Public Policy Analysis and Decision Making*, Onitsha: Bookpoint Educational.
- Ochalibo, A., Onyia, C., Okoye, U., Inyada, A., Eton, O. & Okoye, C.U. (2017). *Nigeria Extractive Industries Transparency Initiative (NEITI) and sustainability of Nigeria's Natural Capital: Status, Prospects and Challenges*. Retrieved from

<https://www.researchgate.net/publications/234599912>

- Okpaga, A. (2004). 'The civil society and democratic stability in Nigeria', in *Journal of Faculty of Arts Seminar Series FASS 2*; 108-125.
- Okonjo-Iweala, N. & Osafo-Kwaako, P. (2013). The Role of Civil Society Organizations in Supporting Fiscal Transparency in African Countries. African Development Bank (AFDP)
- Onah, V.C. (2012). 'Democratization and civil society in Africa; in A. Akpuru- Aja & A. Ibe (Ed.), *Repositioning The State for Development in Africa: Issues, Challenges & Prospects*, Enugu: Rhyce Kerex, pp.67-89
- Ramkumar, V. & Krafchik, W. (2005). The Role of Civil Society Organizations in Auditing and Public Finance Management. The International Budget Project.
- Tonye, D. & Oarhe, O. (2015). Corruption management in Nigeria: Interrogating civil society as an anti- corruption actor, in *Dynamics of Public Administration*, 32(1);16-30.
- Transparency International (2015). *Politics and Government: Nigeria's Corruption Challenges*, 28 May.
- United Nations (2004). *United Nations Convention against Corruption*, New York United Nations Office on Drug and Crime.
- Vinod, M.J. & Deshpande, M. (2013). Contemporary Political Theory, New Delhi: *PHI Learning*
- World Bank (2006). *Utilization of Repatriated Abacha loot: Results of the Field Monitoring Exercise*, Abuja: The World Bank
- World Bank (1992). *Poverty Reduction Handbook*, Washington D. C: The World Bank
- Zimmer, A. & Freise, M. (2007). 'Bringing civil society back', in *Civil Society, Social Capital and Third sector*, Munster: Westfalische Wilhelms-Universitat Munster