

# **An Evaluation of the Contributions of Development Partners in Reforming Governance Sector in Kaduna State with Focus on DFID Funded SPARC Program (2010-2015)**

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## **Abstract**

Institutional structural and processes reforms are contiguous to governance transformations throughout the history and phases of human political developments. In developing countries of Africa, institutional reforms have expropriated the desired attention necessary to guarantee growth and development. A paradigm shift was recently recorded in 2009 following a support gesture from the United Kingdom Department of International Development (UK-DFID) to provide technical support to federal and state governments including Kaduna state. The reforms target government institutions for the realization of maximum developmental goals and objectives. Our study evaluated the implementation of the reform programme to find out the extent to which it has strengthened governance institutions in Kaduna state from 2010 to -2015. We found some remarkable progress in the four thematic areas of policy and strategy, public financial management, public service management and monitoring and evaluation. These reforms are largely seen in the employment of some systems capability enhancement tools like Medium -Term Sector Strategy (MTSS), Human Resources Management Information System (HRMIS) and Budget Treasury Management Information System (BATMIS) as well as the Integrated Financial Management Information System (IFMIS). Limitations were however found in lack of political will to fully implement reform timeline, regime change, lack of succession planning, and mass sacking of workers. We therefore recommended among others strengthening government

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institutions that can live above regime change and sustain current achievement for the purpose of good governance.

**Keywords:** Evaluation, Development partners, Governance sector, Kaduna State, , Public sector, DFID.

## **Une Évaluation De La Contribution Des Partenaires Au Développement Dans La Réforme Du Secteur De La Gouvernance Dans l'État De Kaduna En Mettant L'accent Sur Le Programme Financé Par DFID SPARC (2010-2015)**

### **Résumé:**

Les processus institutionnels et les réformes structurelles sont contiguës à des transformations de la gouvernance au cours de l'histoire et les étapes de l'évolution politique. Dans les pays de l'Afrique, les réformes institutionnelles ont exproprié l'attention nécessaire pour garantir la croissance et le développement. Un changement de paradigme a été récemment enregistré en 2009 à la suite d'un geste de soutien du ministère britannique du développement international (DFID) du Royaume-Uni pour fournir un appui technique au gouvernement fédéral et les gouvernements y compris l'État de Kaduna. L'objectif des réformes des institutions gouvernementales pour la réalisation de buts et objectifs de développement maximum. Notre étude a évalué la mise en œuvre du programme de réforme pour savoir dans quelle mesure il a renforcé les institutions de gouvernance dans l'État de Kaduna, de 2010 à -2015. Nous avons constaté des progrès remarquables dans les quatre domaines thématiques de la politique et de la stratégie, la gestion des finances publiques, la gestion de la fonction publique et le suivi et l'évaluation. Ces réformes sont largement considérées dans l'emploi de certains outils d'amélioration de la capacité des systèmes comme stratégie du secteur à moyen terme (MTSS), de gestion des ressources humaines (SIGRH) et du budget du système d'information sur la gestion du Trésor (BATMIS) ainsi que le système d'Information Intégré de Gestion financière (IFMIS). Limitations ont toutefois trouvé dans l'absence de volonté politique de réforme mise en œuvre complète de montage, changement de régime, le manque de planification de la relève, la masse des travailleurs et le licenciement. Nous avons donc recommandé entre autres le renforcement des institutions qui peut vivre au-dessus d'un changement de régime et de soutenir la réalisation de l'objectif de la bonne gouvernance.

**Mots-clés:** Évaluation, Les Partenaires Au Développement, Secteur De La Gouvernance, l'État De Kaduna, , Secteur Public, Le DFID.

### **Introduction**

The history of political thought dates back to antiquity while the political history of the ancient world and the general history of political thinking by man stretches up through the European and Islamic Medieval period and during the Renaissance in the early and mid 14th century. During the Age of Enlightenment, political entities expanded from basic systems of self-governance and monarchy to the complex democratic and communist systems. That expansion has not stopped even when the cold war attempted to checkmate it. Political systems have transmuted from dynasties and empire with structures of vaguely defined boundaries, to that of a definite geographical boundaries existing today yet despite this development, the concept of governance that occupied the minds of early political thinkers still remained relevance today. Generally, in the field of political science, the concept of governance is described to mean “the overreaching exercise of economic, political, and administrative authority to manage a country’s affairs at all levels. It comprises mechanisms, processes, and institutions, through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences” (Committee of Experts on Public Administration, (E/C.16/2006/4) (New York, 2006).

In most dictionaries and other political literatures “government” and “governance” are interchangeably used both denoting the exercise of authority in an organization, institution or state. According to Adegoroye (2005), Government is the name given to the entity exercising that authority in case of state. Governance also has to do with the manner in which power is exercised in the management of a country’s social and economic resources for development. Governance according to the views of the Asian Development Bank (ADB) is to be measured by the quality of the institutions that make, implement and enforce sound policies in an efficient, effective, equitable and inclusive manner (ADB, 2005). The institutions, the processes and structures coupled with the dexterity by which personnel carry out their functions in line with the developmental mandates and goals of their societies are seen as the key elements and indicators of good governance (Samir, 1994). Having this conception in mind, it is pertinent to underscore the importance of institutions in attaining the developmental objectives of a modern society of which the developing countries of Africa are a contingent part of. Interestingly, the ability of any nation to deliver good governance will largely be determined by the capabilities, potency, dynamism and sophistication of its institutions to meet the complex social and economic needs of a modern science and secular driven society, while these institutions in turn depend on sustained reforms and reorganization to enable them adjust to ever expanding needs of their societies. To this end, the timeless tool employed to achieve growth and potency in state institutions according to modern development scholars like Oladipo (2007) and Abdullah (2007) is basically reforms and reorganization. There is also a seemingly consensus among scholars that Nigeria as a country has primarily remains underdeveloped due to bad governance and preponderance of weak and corrupt institutions.

Against the backdrop of the above envision, this paper will examine the potency of the contributions of development partners in helping Nigeria to reform its governance sector with focus on United Kingdom’s Department of International Development (DFID) program, under the

State Partnership for Accountability Responsiveness and Capability (SPARC) in Kaduna state from 2010 - 2015.

## **Theoretical Perspective**

### **The Modern Theory Of Public Management And The Neo-Weberian Model**

Public administration has a long history; the new model of public sector management had several names. Different names such as managerialism, new public management, market-based public administration, post-bureaucratic paradigm, entrepreneurial government were all used to describe the same phenomenon. Proponents of this theory include Max Weber, Woodrow Wilson and Frederick Taylor. The new approach to public management is oriented to results, focusing on clients, outputs and outcomes. It focuses on management by objectives and performance management, the use of market and market-type mechanisms in the place of centralized command and control style of regulation, competition and choice, and devolution with a better matching of authority, responsibility and accountability. The above key theoretical components are equally the focus of the governance reforms.

In one of his paper published in “the Economic Alternative Issue 1, Katsamunsk (2012, p.79) posited that, “In the United Kingdom, during the Thatcher government there was a concerted effort to implement the three ‘E’s of economy, efficiency and effectiveness at all levels of British government. The reform was mainly aimed at a massive privatization of public enterprises and cutting other parts of the public sector, while the civil service moved from an administered to a managed bureaucracy”. While contributing to ‘reinventing the government in the United States’ Osborne and Gaebler (1992) observed that reforming governance was becoming a culture that many countries were keying into. The authors cited instances in Australia and New Zealand, which were yielding good results. It was such results that influenced Al Gore, the then Vice President of America, to launched the American four point programmes aimed at reinventing governance. The four point programmes, which include, cutting red tape, cutting back to basics, putting customers first, and empowering employees, are yielding good results today.

Not only industrialized democracies, but also international organizations such as the Organization for Economic Cooperation and Development (OECD), the World Bank and others have shown interest in the ways of improving public management. For instance OECD (1998) reported that improving efficiency and effectiveness of the public sector will involve a major cultural shift as the old management paradigm, which was largely a process and rules driven is been replaced by a new paradigm which attempts to combine modern management practices with the logic of economics while still retaining the core public service values. Several years later, OECD (2005) published a review of modernization initiatives launched in most of the organization’s member states, and highlighted the widely shared objective to make public sector more responsive, transparent and efficient, although there was a variety of different policy paths to achieve it. In trying to highlight the variations in policy paths employed by different nations to suits their governance reforms purposes, Katsamunsk (2012, p.2) stressed thus:

Recent comparative studies of the reform process clearly show that the pure new public management model of marketization and privatization is not implemented by all European states. The European countries such as Belgium, Finland, France, the Netherlands, Sweden,

Germany and others form the group of ‘modernizers’ and follow a distinctive reform model, one which Geert Bouckert and Christopher Pollitt refer to as the Neo-Weberian State.

This comes to show that there is more than one route of modern reforms in central government. The label Neo-Weberian State, associated with the European group of ‘modernizers’, suggests that this new specific model implies a modernization of the Weberian tradition, not its rejection in terms of the market model. In effect this means that new elements are added to the Weberian elements and are precisely described by Bouckert and Pollitt (2004) as a shift from an internal orientation towards bureaucratic rules to an external orientation towards meeting citizens’ needs and wishes. The primary route to achieving this effect is not the employment of market mechanisms (although they may occasionally come in handy) but the creation of a professional culture of quality and service. The primary route to achieving this effect is not the employment of market mechanisms (although they may occasionally come in handy) but the creation of a professional culture of quality and service.

Having presented the main thrust of the ‘New Public Management Theory’ and its slightly amended version as practiced by the continental European nations, it is easy to understand why this theory is most desirable in explaining the phenomenon under review. However, governance reforms in Kaduna State has a direct link with the theoretical narrations of the ‘New Public Management Theory’ as favored by the UK funded DFID SPARC which is the supporting partner of the program. Further justification can also be seen when analyzing the components of concern in the theory which are exactly the same with the ones used as instruments for measuring progress and as key performance indicators (KIPs) in the program.

### **The Challenges of Governance in Kaduna State**

The challenge for all societies is to create a system of governance that promote supports and sustains human development, especially for the poorest and most marginalized. But the search for a clearly articulated concept and practice that will address this need has been an unending task since the Greek era of classical political thoughts. According to UNDPs (1997a) policy document “Good governance is, among other things, participatory, transparent and accountable. It is also effective and equitable; and it promotes the rule of law” (Waziri, 2009). Good governance ensures that political, social and economic priorities are based on broad consensus in society and that the voices of the poorest and the most vulnerable are heard in decision-making over the allocation of development resources. In UNDPs analysis “Governance has three legs: economic, political and administrative. Economic governance includes decision-making processes that affect a country's economic activities and its relationships with other economies. It clearly has major implications for equity, poverty and quality of life. Political governance is the process of decision-making to formulate policy. Administrative governance is the system of policy implementation” (Waziri, 2009).

In Nigeria, the history of public sector governance is traceable to the colonial indirect rule period to independence era, military interregnum and towards the restoration of democracy in Nigeria in what came to be known as the Fourth Republic in 1999 following the successful transition to democratic rule via 1999 general election. Throughout this period the sector of public governance has continue to experience reforms through reorganization and restructuring to suit the leadership purpose of the prevailing political order at a time (Okwesili, 2013). However, throughout these dispensations, the Civil Service in Nigeria developed into an indispensable tool of governance especially in the following areas; formulation of government policies and programs planning and implementation of government policies and programs on matters of providing social services, preparing annual budgets and the development plans, collecting revenues in the form of income taxes, fines and duties, making by-laws, regulations and orders under powers granted it by the parliament and other quasi-judicial functions, keeping government records and properties as well as information dissemination and public enlightenment among other things (Oladipo, 2007).

At independence in 1960, the role of the civil service shifted from the colonial mode of maintaining law and order to that of facilitating the realization of the nation's development aspirations. Essentially, the civil service became more visible and active both in the formulation and execution of development policies and programs. With the oil boom and its Eldorado in the 1970s, coupled with the successful prosecution of the Nigerian Civil War (1967-1970), there was greater commitment to the expansion of the economy (Okwesili, 2013). Since then, the Federal Civil Service and its state counterparts have increasingly witnessed unprecedented growth with a view to matching the ever increasing responsibilities of the Federal and State Civil Services (Dada, 2003). It should also be mentioned that other factors that accelerated the growth of Nigeria's Public Sector were the indigenization policy of 1972 as enacted by the Nigerian Enterprises Promotion Decree which was designed and tailored to control the commanding heights of the economy (Okwesili, 2013).

Unfortunately, the dawn of the new millennium witnessed various manifestations of discontentment in the areas of Service delivery, unemployment and the growing gap between the rich and the poor basically due to entrenchment of corruption and mismanagement in the ranks and file of public officials. These manifestations of discontentment were demonstrated with increasing frequency and intensity bordering on ineffectiveness, inefficiency and wastage of the national resources (Abdullah, 2007).

Kaduna state as one of the states created in the 1960s cannot be isolated from the challenges of the Nigerian state. All cases of official corruption, mismanagement, decaying infrastructures and mal-administration manifested in their most ugly form through the moribund state institutions. These, coupled with the challenges of insecurity, unemployment and population explosion resulted to the general falling standard of life among the citizens of the state hence created a wider feeling of despair and despondency among the population. Consequently, there is the urgent need to intervene by way of instituting positive reforms that will usher in good governance for the citizens to experience development.

## **The UK-DFID Intervention**

The desire to reform the public sector governance capabilities was viewed by Nigerian and its development partners like the UK-DFID as an essential tool of enhancing growth and reducing poverty among the populace. This is possible by strengthening the capacity of public sector to meet the demands of the citizens. This notion formed the bedrock of DFID reforms intervention plans in the country and was elaborated further by the UK- DFID Operational Plan on Nigeria 2011-2015 document. The document provided that ‘better governance in Nigeria requires strengthening democracy and the way government works at federal and state levels, the latter being so important because states are responsible for half of all public expenditure’. The DFID (the operational document) was to do this by supporting the federal and state governments to use their resources more effectively. This includes technical support for better financial management and investment, public sector reform and accountability. Technical support and innovation by DFID projects can leverage much greater changes in the quality of government, infrastructure, health and education services.

In another area, the plan explained further that “DFID will provide support to Nigerian governmental partners to build their capacity and strengthen systems to manage public finances and human resources and to strengthen the planning, budgeting and execution of public policies”. The strategy was that, the programs will work primarily at state government level, but may also include activities at Federal and Local Government level that are designed to support State improved results. The UK- Nigerian mission reviews of 2008 provided a background and justification for the programme intervention. The argument remains that except developmental progress is made in Nigeria, African will not achieve its targets on MDGs now SDGs. Recent report of the UK-house of commons committee on international development (2016-2017) also highlighted the foundation of UK philosophy of reforms intervention in Nigeria thus “We view DFID’s spending in Nigeria as tackling some of the most important development challenges of the 21st Century. Given its economic potential and rapid population growth, successful development in Nigeria is a global priority. We consider DFID assistance to be important to stability and prosperity in West Africa and thus in the UK national interest”.

The Nigerian and UK Governments in August 2008 set up a partnership code named ‘The State Partnership for Accountability, Responsiveness and Capability (SPARC)’. SPARC was one of the five DFID programmes with a life span of seven years. The mandate of SPARC was to provide support to help Nigeria use its resources more efficiently and effectively and to reform its governance sector. SPARC was to work with state governments including Kaduna State to support changes in the way strategies and policies are prepared in Nigeria so that public policies and organizations respond to the needs of citizens and uphold their rights. The work streams that were outlined for intervention in Kaduna State include: Developing Policy and Strategy, Public Financial Management, Public Service Management and Monitoring and Evaluation. In order to participate in the SPARC, Kaduna State Government needed to set out objectives Governance Reform program. The objective for the State government include good governance for the people

of Kaduna state by creating an environment that provides security and promotes sustainable socio-economic development. To implement these overall policies, government prepared the Kaduna State Vision 2020 (KDSV) and the Kaduna State Development Plan (KSDP) for implementation.

The Kaduna State Development Plan (KSDP) is both in the medium and longer-term visions including the State Vision 2020. It describes the projects and program which will provide a launch pad for the achievement of longer-term visions. KSDP is a rolling plan based on the new Policy Thrust of Kaduna State, for implementation of the KSDP, the public service machinery in Kaduna state must be fit for purpose and effective in carrying out its responsibilities. In order to ensure this is achieved, Kaduna State Government with the technical support of DFID-SPARC had to develop a governance reform program tag “the Kaduna state Change Program”.

Following the partnership between DFID and the Kaduna State Government, Work on the Change Program began in early 2009 when the State Government with DFID -SPARC support embarked on a self- assessment process to clearly identify the strengths and weaknesses of its public service and of its policy & strategy processes. A similar assessment had already been done in public financial management. For each self-assessment, a team of senior State Government officials and officers and political office holders gathered for two full days to conduct a holistic and comprehensive assessment of the current situation. Each team then used the self-assessment results to prioritize reform areas, define a long-term vision for the reforms and set intermediate goals and objectives. These, together with detailed implementation plans, formed the basis of the Change Program. After just over a year of implementation, a review of Change Program performance took place in June 2010. The main output was a set of recommendations for adjusting the Change Programme to assure its effectiveness. This process was repeated in June 2011.

The overall objectives of the individual Change Programme work streams can be summarized as follows: In Public Financial Management, the target is to achieve a Comprehensive PFM management control and information systems and a competent PFM staff enabling KDSG to mobilize and control the financial resources needed to execute its plans, and provide a strong base for implementing its future development plans while in Public Service Management the focus will be on attaining A professional, motivated, ethical and well-resourced public service in Kaduna State repositioned to effectively and efficiently deliver quality services in a responsive and accountable manner.

On the aspects of Policy and Strategy, including Monitoring and Evaluation (M&E); the urgency was to develop a human resources, organizational capacity and systems and institutional architecture for more effective policy making and strategy development as well as effective performance in monitoring and accountability. For effective implementation of the KSDP, the public service machinery in Kaduna state must be fit for purpose and effective in carrying out its responsibilities.



## **Evaluation of DFID Intervention and Impact on Governance Sector Reforms**

Analysis of the conception note and implementation suggests that the Kaduna State Government 'change programme' takes a holistic approach to establishing a modern, effective and efficient public service. The government was mindful that to be successful reforms needed to permeate across the whole system. The concept of a one-stop-shop for coordinating efforts was realized in 2009 when the Bureau of Public Service Reform was set up in the Office of the Head of Service.

The Bureau is now on track, identifying and designing reform programs, and facilitating and coordinating activities. Although additional staffs are needed the current staff released from other departments and already on the government payroll are working effectively and delivering results. Work involves undertaking research, and liaising, communicating and sharing information on reform activities and progress on reforms across government. This according to the reports of self-assessment conducted in 2012 was the first visible impacts recorded and felt across the specter of the state public service consequence of the reform program. The Bureau works closely with the state steering committee, chaired by the Kaduna State Governor, and made up of representatives of state technical coordination committees chaired either by commissioners, the Head of Service or the Accountant General.

This Change Programme Performance Report summarizes the results of the annual Change Programme Joint Review conducted over June 2011. The overarching purpose of the review was to strengthen the leadership of Kaduna State Government and development partners in implementing the Change Programme. The specific purpose was to assess achievements and challenges of implementation and to make recommendations for adjusting strategies, plans and budgets. Key achievements identified during the Joint Review included: Completion of a three-year revenue projection model and its use to allocate three-year budget ceilings to MDAs. These ceilings were used to guide the successful development of Medium Term Sector Strategy (MTSSs) in the Education, Health and Agriculture sectors. The number of bank accounts operated by State Government was centralized into Single Treasury Account and all dormant accounts closed. Salaries and capital expenditure are now managed by Ministry of Finance (MOF) with MDAs only responsible for recurrent overheads. The Charts of Accounts (COA) has been expanded to cover all financial categories and Classification of Functions of Government (COFOG) with details being used for statistical analysis of financial information, including the annual report of the Accountant General.

Communications infrastructure has been installed in ten Ministries, a server room and backup facilities installed, off the shelf Human Resource Management Information System/Integrated Financial Management Information System (HRMIS/IFMIS) software has been purchased and customized and training has been provided to ten Ministries that will input data. Guidelines for Mapping of Mandates across government were prepared and used to

prepare a Draft Mandates Review Report mapping clarified and rationalized mandates and functional assignments for all MDAs at state level.

The establishment of a Bureau of Public Service Reforms (BPSR) was approved and has subsequently been set-up with a proposed structure, mandates and functions, and an office. Corporate Planning Guidelines were prepared and have been used to guide corporate planning in Ministry of Economic Planning (MoEP) and Office of the Head of Service (OHoS) and in the Education, Health and Agriculture sectors. Performance review processes have been implemented for the Change Programme and in the Education, Health and Agriculture sectors, linked to Medium-Term Sector Strategy (MTSS) implementation.

Taking them by work streams, the evaluation reveals several key milestones under Public Financial Management. These include Budget Preparation completion of a three-year revenue projection model is use to allocate three-year budget ceilings to MDAs are already being implemented. Preparation of a Fiscal Strategy Paper and publication of a three year state budget, including approved first year estimates and proposed second and third year estimates. The Chart of Accounts has been reviewed and aligned with Budget And Treasury Management Information System (BATMIS) reforms and now incorporates functional classifications (COFOG). In Revenue Assessment and Collection: There has been good progress in awareness raising, including preparation of tax guides, establishment of help desks in local offices and dissemination of information through mass media and seminars. A draft law to establish a Body of Appeal Tax Commission is with the Ministry of Justice (MoJ ) for review and a Tax Management Department has been established in Ministry of Finance (MoF).

Also an Internal Audit Manual has been prepared. Internal and external auditors were trained based on training needs analysis conducted under the State Governance And Capacity Building Project (SGCBP). Treasury is able to prepare quarterly cash budgets and there are plans to develop a monthly revenue forecasting model. Expenditure commitment control has been improved through a programme of training Ministries, Departments and Agencies (MDAs) on the proper use of vote books, establishment of a Debt Management Department and development and operation of a Capital Projects Database. On debt management, a Debt Management Department (DMD) has been established and has completed the recording of both domestic and external debt. The DMD started to prepare a debt sustainability analysis in March 2011 and training of DMD has taken place.

On the Dimension of Accounting and Reporting: The COA has been expanded to cover all financial categories and COFOG details and are being used for statistical analysis of financial information, included in the annual report of the Accountant General. There has been improvement in MDA bank reconciliation and reconciliation of Below the Line (BTL) accounts can now be done monthly rather than annually. A website has been established by the Accountant General ([www.ag.kadunastate.gov.ng](http://www.ag.kadunastate.gov.ng)) on which annual budget execution reports are available to the general public, but unfortunately this is not linked to the official

KDSG web site. other achievements covering Payroll and Human Resource Management, includes an Off the shelf HRMIS software which is being purchased, customized and deployed. It will be used to prepare a clear nominal role, as part of a broader staff review currently taking place. Communications infrastructure has been installed in ten Ministries, a server room and backup facilities installed, off the shelf software has been purchased and customized and training has been provided to the ten Ministries who will input data.

Capacity Building at the State House of Assembly (SHoA) was provided by the State Partnership For Accountability Responsiveness and Capability (SPARC) and the State Accountability and Voice Initiative (SAVI) on budget review and analysis (including budget credibility and review of External Audit Reports), leading to a greater degree of budget scrutiny in 2010 and 2011. Related to this, SPARC and SAVI have also sensitized members of the SHoA on Regulatory Framework and the main achievement has been the passing into law of the Audit Bill. However, the self-assessment report stated that “Progress in strengthening external audit arrangements has been limited to capacity development of Local Government officials and awareness raising amongst the general public by SAVI of the importance of the Accountant Generals Report. Also on public procurement, the report highlighted an obstacle thus Progress in strengthening public procurement has been limited due to delays in the passing into law of the Public Procurement Bill”.

In the area of Public Service Management, Key achievements over the period 2010/2015 in the Dimensions of Mandates, Statutory Functions and the Structure of Kaduna State Public Service includes setting of guidelines for Mapping of Mandates, a Draft Mandates Review Report which clarified and rationalized mandates and functions for all MDAs at state level. This draft report was submitted to the Governor for presentation to ExCo for approval. The establishment of a Bureau of Public Service Reforms (BPSR) was approved by the Governor. BPSR has been housed with a proposed structure, mandates and functions from the OHoS Corporate Planning process. A Permanent Secretary has been appointed to lead the BPSR and a legal notice establishing the BPSR in law has been drafted and submitted to the Governor together with mandates, for presentation to ExCo for approval.

Corporate Planning Guidelines were prepared and subsequently adjusted and have been used to guide corporate planning in MoEP and OHoS and in the Education, Health and Agriculture sectors. The Technical teams have been set up and trained in these MDAs/sectors. All pilot MDAs/sectors have completed the early stages of Corporate Planning whilst MoEP, OHoS, State Universal Basic Education Board (SUBEB) and LGEAs have submitted final reports detailing the results of structural and functional reviews.

An Information and Communication Technology (ICT) task team was formed under the leadership of Ministry of Science and Technology (MoST). The Special Adviser ICT has prepared an ICT Framework Paper as the starting point for a full ICT policy. Initial consultations have been held with MDAs on their ICT needs with an ICT audit been implemented. Also after years of

delay, specification for BATMIS/HRMIS has been agreed, procurement of the system completed and implementation has commenced. Initial training on the use of the system has begun, personnel data forms designed and data capture and entry has begun. A training policy was produced over 2009-2010 under SGCBP but not adopted due to some issues.

During mid-2010, Bureau of Establishment Management Services and Training (BEMST) renewed the policy formulation process, in collaboration with SPARC and Kaduna State University (KASU), through completing a training policy survey of all MDAs and analyzing the results. The human resource development policy was eventually approved in 2010 and is currently in use to guide generic and specialized personnel training across the state. The Staff Development Centre (SDC) is upgraded to an institute and its building program is near completion.

The impact of the DFID intervention includes policy consistency. This is demonstrated in the Vision 2020, MTSS and the KSDP, which incorporates a three year financing plan. Initiatives are becoming increasingly integrated and coordinated. Available evidence also indicated that, whilst there is concern over the predictability of MDA budgets, MDAs have learned to better prioritize and focus on key initiatives. Political engagement has led to increased understanding of the importance of defining realistic policy targets, realistic budgets and related MDA budget ceilings. Increased capacity of Ministry of Economic Planning (MoEP) staff has resulted in better support being provided to sectors and has enabled the successful preparation of Health, Education and Agriculture MTSSs and more realistic budget submissions from MDAs. The development and use of guidelines (e.g. MTSSs, Performance Management etc.) has been effective in ensuring standard approaches as said earlier, MTSSs have been successfully prepared in the Health, Education and Agriculture sectors, with effective support mechanisms within MoEP. This is resulting in stronger linkages between policy, planning and budgeting. All DFID programmes have supported this process. The Change Programme performance review has been successfully completed in 2010 and 2011.

In addition, performance management processes have been introduced, with the support of MoEP, in the Education, Health and Agriculture sectors, linked to MTSS performance review and adjustment. Another milestone that has to do with policy and strategy is condition leading to High level policy-led Key Performance Indicator (KPIs) been developed within the KSDP 2011-2013 and the Kaduna State Vision 2020. Detailed sector KPIs are being developed within the MTSS of pilot sectors (Education, Health and Agriculture). on the Monitoring and evaluation dimension there has been a significant change in focus under this dimension compared to original plans. As a result of the corporate planning approach developed, support for M&E/Statistics institutional and organizational development has been aligned with this process. A draft Statistical Act has been presented to the Governor and Ministry Of Justice (MoJ) for review and comment and is currently being adjusted and will then be submitted to ExCo for approval.

Some of the more recent achievements can be found in the area of revenue generation and in the changes resulting from the implementation of the public service revitalization and renewal project (PSRR). According to Ado (2017) “Kaduna State is an example of what a determined state can achieve when it embarks on reforms. The argument that the increased ‘tempo’ in the collection of taxes is an inevitable consequence of the decline in oil revenues holds some water, even though states have not really introduced new taxes. The real gain is that citizens buy in as part of the entrenchment of a culture of accountability and transparency. When you pay tax, you are bound to ask questions; how your money is spent?” The author presented some resounding statistics to back-up his assertions thus “Before the surgical reforms performed by Ifueko Omoigui, one time chairman of the Federal Inland Revenue Service, in the then Kaduna State Revenue Board, the board traditionally generated a paltry 600 million naira monthly. But the figure has been climbing steadily to about N1.7 billion a month”. It went up to 1.6 billion in June and July, and went as high as N2.1 billion in December, 2016, but on the average, the monthly collection stood at 1.4 billion. And this was achieved by not imposing any new tax. In short, the new tax law reduced some tax rates. “What we did was to simply improve efficiency in tax collection” said Muktar Ahmed the Executive Chairman of the Service ([vanguardnewspaper.ng](http://vanguardnewspaper.ng)). Key to the success recorded in increasing IGR, is the reform and continued deepening of the reform. The Kaduna State Tax Law managed leakages, by abolishing the practice of cash collection by staff.

## **Conclusion and Recommendations**

The phenomenon of governance reform among organized political entities is not a novel political event or an exclusionary feature in the administration of a 21<sup>st</sup> century nation states. It is an embodied practice of all forms and nature of political arrangements throughout human political and socio-economic history dating back to antiquity. Since governance structure is the super structure that stock other sub-structures in every organized social order, through the exercise of an overreaching authority over the economic, political and administrative affairs of a giving country, then it is imperative for it to remain dynamic and elastic to meet up with the expanding needs and complexities typical of a modern political and economic set up. There is no gainsaying that Nigeria and indeed other African nations are part and parcel of the modern nation state hence must fulfil the demands of sustained governance structural and processes reforms to meet up with its developmental challenges.

It is also instructive to note that a weak institutions and structures cannot in any way deliver effective and sustainable development. The case under study reveals how Kaduna state with the support of DFID-SPARC was able to change some key guidelines, procedures and processes of governance with the goal of improving service delivery for the populace. It however highlighted some of the challenges that can be faced also when a relatively moribund public service is to be reformed and reinvigorated.

In summation, government must however embark on an aggressive public enlightenment to further increase collection. The government in other to move forward, must inform the people

of specific projects that have been funded by taxes, it must not take this for granted. The capacity and capabilities of some key state ministries like the ministries of budget and economic planning, education, health, lands and local government among others should be improved and enhanced. Structural and functional reviews using corporate planning tools should be conducted for all key ministries that will result in the creation and merging of new departments to meet the requirements of their statutory mandates, reduced bottles necks and enable them achieve set target and attain goals.

The concern on the sustainability of the ongoing reforms due to administration (change) transition by the state leadership after four years gubernatorial elections in the state and apparent lack of buy-in from the incumbent administration on some aspects of the reforms should be addressed. This is made clear by the various administration decisions to initiate new policies instead of sustaining some of the ongoing ones upon which this development only affect the ongoing areas not the already completed streams.

The current mass retrenchment of public service staff in the state is also a source of concern due to the lost of some capable hands that benefited from the capacity building programs and in the absent of an elaborate succession planning program to properly cascade and communicate reforms to younger officers, a wide capacity gap is likely created which need to be seriously addressed. On whether an increase in the capacity and capabilities of state institutions to deliver services has actually improve the well-being of the state citizens in some targeted areas, future academic research work should be conducted on this subject especially the impacts of reforms on the well-being of the citizens in the state.

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