THE IMPERATIVES OF SERVICE DELIVERY IN GOOD GOVERNANCE

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1. Introduction

There is general agreement that good governance relates to the political and institutional processes and outcomes that are deemed necessary to achieve the goals of development. Governance is said to be the mechanism, processes and institutions, through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences. Governance is therefore highly appreciated as a key in managing resources and enhancing development.

It has also been advocated by the UN that good governance and human rights are mutually reinforcing. The Declaration on the Right to Development proclaims that every human person and all peoples are entitled to participate in, contribute to, and enjoy economic, social, cultural and political development.

Good governance has therefore been also associated with democracy and good civil rights, with transparency, the rule of law and efficient public services.

2. What are the Expectations?
　　　(i)　　Probity and accountability
Public institutions conduct their affairs and manage the resources allocated to them in such manner that it guarantees the realization of human rights and in a manner free from abuse and corruption.
　　　(ii)　　Respect of human rights (what are human rights?)
I can list items comprising human rights to include:-
 - Transparency
   What is expected in good governance is equity and fairness in all things.
 - Responsibility
 - The rule of Law
 - Political pluralism (multi-party democracy)
 - Effective participation in governance
 - Access to education:-

   It is therefore important to ensure the provision of basic primary education for all and quality education to the highest standard

available. For example, in the last General Elections held in Ghana in December, 2012 free education at the senior high school level for all became a major tool for political campaign by all the major players.

- ➤ Access to good health facilities (hospitals, drugs and healthcare). In Ghana, the National Health Insurance a major role in health services delivery. It is no doubt that Countries like Ethiopia and Kenya have come to Ghana to understudy our National Health Insurance Scheme.
- ➤ Creation of jobs for the citizens
- ➤ Responsiveness

3. **What are the major Challenges?**
   The challenges facing developing economies are very many, but I will like to discuss a few of them which I consider as major challenges:

   (i)   Lack of peaceful environment to implement plans and programmes of government.
   (ii)   Inadequate resources
   (iii)   Lack of political will to carry out necessary reforms
   (iv)   Abuse of human rights

4. **The image of the Public Service**
   In the world of today the image of the public service in the eyes of the public is of very great importance. Citizens need to have confidence in the government and the machinery of government. This makes it imperative that people chosen to provide such services that are considered critical to good governance on behalf of government to the citizens should be people of integrity.
   It is people with such quality that will make the masses perceive services being rendered by government as worthwhile and believable.

   People of integrity are deemed to be equally accountable and transparent in all matters thus, they are expected to bring to bear these salient virtues of accountability, honesty and transparency and openness in the delivery of good and timely services to the citizens.
   This is what you have achieved here in Nigeria by selecting men and women of integrity with track records of accountability and transparency to run the Subsidy Reinvestment and Empowerment Programme – **SURE-P**.

I salute he administration of His Excellency President Goodluck Jonathan for responding to the yearnings of the masses to select this team.

It is hoped that this innovation would not only achieve its objective but also be replicated in all spheres of government service delivery effort and by various government agencies.

5. Triangulation Framework of Local Service Delivery

5.1 **Triangulating Local Service Delivery.** The literature on local service delivery identifies its linkages with local governance and local development (World Bank 2004). This study identifies it as being triangulated by policy, institutions, and finance, and more specifically, by good policy environment and effectiveness, efficient intergovernmental fiscal and financial system, and
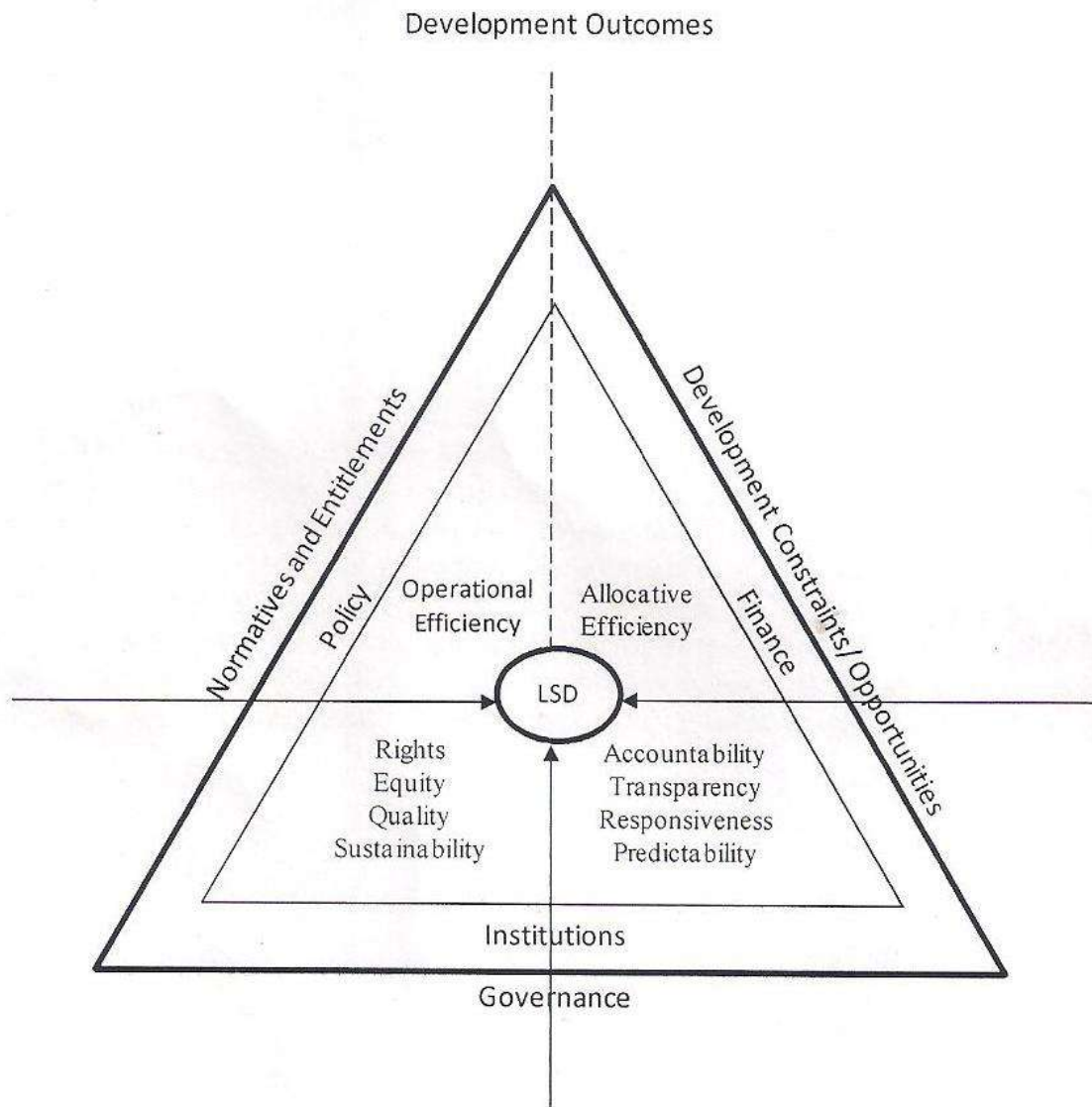
Figure 1.

accountable institutional actors, shown diagrammatically in **Figure 1.** Triangulating LSD provides for a framework of analysis on how to better understand the dynamics of local service delivery systems and the requirements for improving them, with a view to replicating best practices and learning from dysfunctional ones.

The idea behind triangulating LSD is that effective LSD would require an integrative approach encompassing the interplay of policy, institutions, and finance both in their local, national, intergovernmental, and

sectoral levels. Viewed this way, LSD becomes a complex interdependence of three components, each of which should contribute to the effective provision of public goods and services. Simply put, the three vital components cannot be taken in isolation for the effective functioning of one depends on the effective functioning of the other components. Without good policies on health, education, and potable water for example, there would not be an enabling policy and legal environment for the intergovernmental transfer, use and generation of fiscal resources, as well as for the harnessing and strengthening of the capacities and innovations of institutional actors that will implement policies for decentralized sectors. An assessment of LSD would therefore entail policy, institutional, and financial analyses, each providing a perspective on how LSD should be practiced under decentralization. Such triangulated analysis would serve as the overarching framework on how to examine and improve the three sectors' performance, their issues and challenges, and their needed policy reforms.

5.2 Principles of Decentralisation

Effective LSD should cohere with decentralization theorem: ―each public service should be provided by the jurisdiction having control over the minimum geographic area that would internalize the benefits and costs of such a provision‖ (Oates 1972: 35). It must also be in conformance with the principle of subsidiarity where services are deemed to be delivered effectively by lower levels unless the higher levels make a better job.

5.3 Governance as a Key Factor to Effective Local Service Delivery.

This study defines governance as the sound institutional management of decentralization process for development vis-à-vis local service delivery. It builds on ADB's institutionalist understanding of governance as ―the institutional environment in which citizens interact among themselves and with government agencies/officials‖ (ADB 2004:3). Hence, in relation to LSD, it develops ―institutional governance‖ as an effective modality of LSD by virtue of

(i) the triangulation of policy environment and effectiveness, intergovernmental fiscal and financial system, and institutional functionaries;

(ii) (ii) primacy of local institutional actors as main drivers of LSD;

(iii) (iii) interaction of decentralization (decentralization theorem and principle of subsidiarity) and governance (efficiency, transparency, accountability, participation, and

predictability/rule of law) principles and values (rights, gender-responsiveness, equity, and sustainability) for effective LSD. Institutional governance links itself up with LSD and local development outcomes as the foundation for effective LSD. In laying the groundwork for effective LSD, it is guided by key governance principles as efficiency (allocative and operational), accountability, transparency, participation, and predictability.

Allocative efficiency refers to the way by which scarce resources are properly distributed or allocated where they are expected to produce the optimum desirable development impact.

Operational efficiency is based on allocative efficiency only that it refers to sound ―operations‖ or modalities, and not on allocations per se, in which resources are maximally used without wastage and for greater outputs out of minimum inputs.

Accountability, according to World Bank (2004), means more than ‗answerability' and ‗enforceability' as it ―implies a set of relationships between principals and agents encompassing five main features: delegation, finance, performance, information about performance, and enforceability‖. Further, accountability has three characteristics: upward, horizontal, and downward. Upward accountability refers to central supervision of local service delivery. Horizontal accountability refers to local oversight or monitoring among local institutional actors such as by local politicians of local bureaucrats and sanggunians and local courts of LGUs. Downward accountability is about responding to local needs and the power of citizens to hold local leaders to account on their development promises (World Bank 2005: 19).

Transparency is about the availability and accessibility of accurate and timely information about PAPs on service provision to the local public. It may also be about unambiguous specification of implementing rules and regulations of LSD policies. Further, transparency empowers the local public by giving them the power to hold accountable local service providers such as in procurement concerns, and in the process, lessen corruption.

Participation highlights the fact that the people are at the heart of development and therefore are important partners/agents of development than mere beneficiaries. Participation is correlative to empowerment and accountability in the sense that local constituents have the power to participate in designing, implementing, and assessing PAPs for effective Local Service Delivery and can take service providers and politicians to account for their policies, programs, and projects.

Predictability means that local services delivery is governed by strict implementation of laws, regulations, and policies and not by adhocracy, or the whims of the powers that be.

6. **"Imperative of Service Delivery":**
The Taxation and Good Governance Dimension"

- Citizens views on taxation

    ✓ Trust in Service Delivery

    The most service problem hampering revenue collection is the perception that revenues collected are not spent on public services.

    ✓ Trust in Procedures for collection and allocation of revenues

    ✓ Cumbersome procedures compounded by dishonest collectors

- Context for Change

    ✓ Information needs (Education)

    ✓ Timeliness (and Courtesy)

    ✓ Consultation

    ✓ Choice

    ✓ Better Coordination

    ✓ Handling Complaints

    ✓ Redress and

    ✓ Access

- Core Value Approach

    ✓ Reliability – Service dependability

    ✓ Responsiveness – Willing to help customers

    ✓ Assurance – Courtesy, trust and confidence

    ✓ Empathy – Understanding of the Customer's needs

- ✓ Tangibles – Physical Environment of the service provider

- Tax Payment Challenges that calls for "Imperative Service Delivery"

  - ✓ Economic challenges

    - ➢ Logistics for Revenue Staff (Poor ICT infrastructure)

    - ➢ Inadequate funding

    - ➢ Poor Remuneration of Revenue staff

    - ➢ Fraud and Tax Evasion and Tax Avoidance

    - ➢ Insufficient Office Accommodation

  - ✓ Environmental Challenges

    - ➢ Political interference

    - ➢ Corruption

    - ➢ Ignorance

    - ➢ E-trade and E-Commerce

    - ➢ Poor working conditions in Tax Officers

  - ✓ Educational Challenges

    - ➢ Lack of training

    - ➢ Lack of professionalism

    - ➢ Lack of computerization and database

    - ➢ Lack of public enlightenment and tax payer education

  - ✓ Structural/Functional Challenges

    - ➢ Lack of a good refund scheme

    - ➢ Lack of good internal control

    - ➢ Bureaucracy

    - ➢ Inadequate prosecutions

  - ✓ Political Challenges

- ➢ Bad governance

- ➢ Lack of legislation and update amendments

- ➢ Lack of political will

- ➢ Premature retirements and unwarranted redeployments of Revenue Staff

- ✓ Social Challenges

  - ➢ Lack of tax policy

  - ➢ Negative public attitude to tax payment

  - ➢ Poor work environment

- ✓ Constitutional/Legal Challenges

  - ➢ Light penalties

  - ➢ Tedious amendment procedures

  - ➢ Judicial problems and delays

7. The Millennium Development Goals (MDGs)

One may ask how do the Millennium Development Goals help countries to achieve good governance and is service delivery a sine qua non for good governance?

What are the Millennium Development Goals (MDGs)?

These have been accepted generally by all countries under the auspices of the United Nations Organization as follows:

(i)   Eradication of extreme poverty and hunger
(ii)   Achieve universal primary education
(iii)   Promote gender equality and empower women
(iv)   Reduce child mortality
(v)   Improve maternal health
(vi)   Combat HIV/Aids, malaria and other diseases
(vii)   Ensure environmental sustainability
(viii) Global partnership for development

How does achieving these goals help in good governance?

What are the challenges facing developing economies?

- Enabling environment (political, social and economic)
- Political will
- Resources

Are the goals realistic and attainable by all countries by the target date of 2015?

Who then are responsible for good governance and the service delivery which goes with good governance?

Is it government/state?

Is it the individual?

Is it the public institutions?

8. Conclusion

Where there is in good governance, the people see themselves as Government and are therefore motivated to pay their taxes voluntarily. This in turn encourages Government to provide more infrastructure for the common good and cycle of "good governance – Voluntary tax payments" emerges in the interest of the country.

To achieve good governance as far as Taxation and good governance is concerned, we need to close the "service delivery gap" by exploring the three (3) D's (Design, develop capabilities and deliver) through the following six (6) actions:

1. Identify the citizens (Tax Payers) as our most important customers and understand their needs and value

2. Design a unique proposition to meet their needs

3. Treat every customer (tax payer) interaction as a precious resource

4. Create cross-functional teams to deliver a compelling experience

5. Develop an institutional capacity to identify your key customers (tax payers) so that you can deliver an experienced tailored to their needs

6. Align your goals, measures, systems and organisational structure to become a customer-led Revenue organisation.