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PanAfrican Journal of Governance and Development
PJGD Volume 3 No. 2 August, 2022

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About the Department of Governance and Development Studies (GaDS) and PJGD

Department of Governance and Development Studies (GaDS) is one of the pioneer departments of Jimma University established in September 2007 and functioning as a constituent unit of the College of Law and Governance since September 2014. Since its establishment, the Department of GaDS is playing a vital role in the transformation of society and empowering the government institutions by producing professionals in the area of development and governance. Currently, the Master Program of GaDS has three specializations: (i) Governance and Development; (ii) Development Management; (iii) Peace and Conflict Studies whereas two more specializations (Gender Studies and Federal Studies) yet to be introduced.

The Post-Graduate Program of the Department clearly states its vision as "The Master of Arts Program in Governance and Development Studies (GaDS) institutionalizes a dynamic and strategic vision to provide an interdisciplinary, advanced, research-based and practical education in contemporary issues of national and international governance and development". This stated vision at the same time echoes the vision of the Jimma University which "aspires to be one of the premier universities in Africa and renowned in the world by 2025".

It is in pursuance of these stated visions of GaDS and Jimma University, the Center for PanAfrican Journal of Governance and Development (PJGD) is established to offer a platform of expression of new scientific inquiries to all intellectuals/academicians/scholars of the world in general and Africa & Ethiopia, in particular, to reflect on how governance and development can be promoted, strengthened and consolidated. As the nature of the journal is multi-, inter-, and trans-disciplinary, the scope of the journal ranges from the disciplines of political science, governance, development, leadership, national and international law, globalization, human rights, economics, environmental science, public policy, international relations, international organizations, gender, peace and conflict management, international political economy, multiculturalism, civil society, and related areas.

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Manifestos and Voting Behavior in Third-Wave Democracies: Evidence from Ghana

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Abstract

Custom to pluralistic societies in emergent democracies, political mythology holds that since Ghana's Fourth Republic's inception, electoral outcomes have been fundamentally determined by ethno-political identification and other social cleavages to political parties. However, despite the potential influence of party manifesto contents in determining electoral outcomes, very little is known about the value of party manifestos in shaping voting behavior in the history of elections in the Fourth Republic. This is unfortunate because such knowledge can inform both the academic study of electoral politics and voting behavior. This article, rooted in the classical work on economic voting at both the individual and aggregate levels, presents original results from interviews with voters who participated in all the three recently held elections under study. Through interviews with 11,600 respondents from 116 constituencies and across all 16 regions, the study finds that the voting pattern in recent elections is not consistent with the popular ethno-social dynamics of Ghana's electoral politics. The results imply that party identification remains a significant determinant of voting decisions; nonetheless, the manifesto contents of political parties have become pivotal in shaping voting behavior rather than voting patterns based on socio-psychological notions and political party alignments. It concludes that voter inducement (kind or cash) in election periods is less relevant in structuring voting behavior. Further, it concludes that unless a major realignment occurs, electorates prefer a party with policies that maximize their utilities or will lead to the most considerable average benefit, as there is no reason to vote for a policy with idiosyncratic benefits or values. Thus, parties' policy blueprints or manifesto contents have become strong mobilizers and key determining factors for voters. As such, political parties need to invest in developing concrete policy programs that resonate with the citizenry to spur successful electoral outcomes.

Keywords: Elections, Manifestos, Ethnicity, Rational Voting, Party Alignment

Introduction

The political party manifesto is a formal document that pronounces the goals of the party's policy rooted in its underlying values and specifies policy proposals to achieve these goals (Budge *et al.*, 2001). In this respect, manifestos offer a clear window into the positions political actors across the ideational spectrum take on a given issue, presenting sets of beliefs and promises of action regarding the issue if elected. Therefore, political parties contesting elections put aggregate interests into programs and manifestos that offer a choice of values and direction.

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Elections are central components of multi-party democracy; as such, charting the electoral process in new and third-wave democracies provides a valuable way of illuminating democratic development since many features of the democratic process are either a requirement or a consequence of elections. As explained by Millard (2009), elections provide the means of determining who shall represent the people in the legislature (directly or indirectly), the nature of government, and opportunities for informing and mobilizing the population as well as legitimizing the political order and offer a routine and common mechanism of accountability.

Further, one of the primary connections between elections and representation is that, under democracy, governments are representatives because they are elected in a freely contested election, where participation is widespread and where citizens enjoy political liberties. Consequently, in their analysis of the relationship between elections and representation, Przeworski *et al.* (1999) intimated that elections and representation in competitive democratic systems can be anchored or viewed in two main perspectives. First is the "mandate" view - thus, elections serve to select good policies or policy-bearing politicians. In this case, parties and candidates make policy proposals during campaigns and explain how these policies affect the welfare of the citizenry. Citizens decide which of these proposals they want to be implemented, which politicians to charge with, and governments to implement them.

Thus, elections emulate the direct assembly, and the winning platform becomes the "mandate" that the government pursues. The second is the "accountability" view; in this case, elections hold governments responsible for the result of their past actions. In other words, the government, in exercising its mandate, also anticipates the judgment of voters. Therefore, they are induced to choose policies that, in their judgment, will be positively evaluated by citizens at the time of the next election. Thus, the stylized version of party democracy puts great emphasis on parties' policy programs as structuring the campaign, voters' choices, and government policy. Parties then fight elections rallying behind a manifesto, laying down policy priorities and positions, and the victorious party takes government office and implements its policy programs (Müller *et al.*, 2017).

Ghana's current democratic dispensation began with the 1992 elections. According to Ayee (1997), this election witnessed many controversies from the opposition political parties concerning its conduct and outcome because most voters did not trust the neutrality of the Independent Electoral Commission (INEC). The voters believed that the election management body was manipulated and influenced by the military-led PNDC government. This apparent distrust of the INEC led to the main opposition party's boycott of the parliamentary elections. The events and aftermath of the 1992 elections led to major reforms in the management of elections in the country in terms of the integrity of the electoral process. Since then, every election has been an improvement over the previous one.

Indubitably, manifestos have been embedded as part of the electoral politics of Ghana even before independence. This is evidenced in the number of national and local elections, bye-elections, plebiscites, referendums, and the manifestos that had been formulated (Ayee, 2011). In 2020, Ghana held another successful general election, the eighth since 1992, which has seen political power swing between the two major political parties, the National Democratic Congress (NDC) and the New Patriotic Party (NPP). Thus, from the acrimonious founding election in 1992, Ghana has blossomed into a model of democratic progress for Africa; to its credit, eight successive electoral cycles and three alternations in power between the two dominant political parties. A significant mark in Ghana's democratic consolidation occurred in 2000. The year saw the alternation of political power from eleven years of undemocratic PNDC government and eight years of democratically led NDC government under the realms of Jerry John Rawlings to John Kufuor-led New Patriotic Party. Thus, the first time the country saw a civilian-to-civilian political turnover since independence.

While elections in the 4th Republic have essentially been institutionalized, the country still faces several democratic deficits - issues of winner-takes-all and politics of exclusion, abuse of incumbency, incipient ethnic tensions and intolerance, and a minimalist approach to democratic competition (Frempong, 2012). Studies on Ghana's electoral politics since the attainment of independence more than six decades ago exist (Austin,1965; Gyimah- Boadi, 1997; Ayee, 2002; Frempong, 2012). These studies have focused on either the outcomes and challenges of the elections, voter alignments, ethnicity, or legal and institutional frameworks. Others have tended to focus on campaign issues, party financing and abuse of incumbency, elite consensus, election management, managing conflicts, and the transition to and consolidation of democracy.

However, an aspect that has not received sufficient scholarly attention is the value of the manifesto contents of political parties in shaping voting behavior. Consequently, ahead of Ghana's eighth consecutive elections in 2020, this study sought to assess voters' expectations for the election. In particular, the study sought to ascertain the issues that informed the voting preferences of electorates in the immediate past elections (2012 and 2016) and whether manifesto contents were a key determinant for the 2020 general elections party.

As averred by Gabel and Hix (2002), manifestos play a vital role relative to understanding the political space, the number of dimensions, the policy content of these dimensions, and the location of actors in the political competition and outcomes. However, as in the case of other third-wave democracies, scholars and democracy experts have adopted conflicting assumptions about the dimensionality, character, and determinants of electoral outcomes in one of Africa's stable democracies. Indeed, among the popular notions is that electoral outcomes since the inception of the 4th Republic are influenced predominantly by ethno-social cleavages and party alignment and less about party policies or manifestos. As a contribution to the resolution of this theoretical conflict, the paper assesses the relative value of manifesto contents of political parties in shaping voter behavior using the three recent elections as a case study.

Electoral studies are multifaceted, including approaches based on normative (democratic) theory, rational choice and game theory, institutionalism, path dependence, political culture, and discourse analysis. There are also single-country and comparative studies of electoral inputs and outputs. Elements on the “input side” include institutional settings, the nature of the rules and administrative processes governing elections, voting technology, candidate recruitment and selection, the nature of political party development, election turnout, voting behavior, the influence of the media, and the role of the election campaign. On the other hand, elements on the "output side" include the electoral system's consequences, representation patterns, parliamentary behavior, legitimacy, and accountability (Millard, 2009).

Accordingly, the goal is not to do a comparative study or analyze the whole broad spectrum of an electoral system but rather to disaggregate and narrow down on voting behavior, an “input side” element. Consequently, the study achieved the following general objectives: First, it examined the extent to which manifesto contents of political parties shape voting behavior in new and unconsolidated democracies. Second, it assessed the relative influence of ethnopolitical dynamics on voting decisions in pluralistic societies. The specific objectives the study achieved are as follows: i) it assessed the value of party manifesto contents on voting decisions in 2012, 2016 & 2020 general elections; ii) it ascertained the distributional level of voters’ alignment between the two dominant political parties in the country.

Significance of the Study

As Dalton (2016) observed, assessing voting behavior is crucial as it provides cues for judging the political candidates and issues, political participation, and stability in electoral systems. From this point of view, this study did not discount the role of cultural identities and socio-political milieus in shaping voting behavior in pluralistic societies. Instead, it argues that party manifestos have become strong mobilizers and critical determinants of voting decisions not only in established democracies but also in third-wave democracies. The very reason is that the voting behavior has drifted more toward the Downsian economic model on political competition and rational choice decision-making. Consequently, this paper is a greenfield empirical study on the confluence of party manifesto contents and voting decisions in an emergent democracy. Thus, it provides the empirical basis for parties and political actors to invest in developing concrete policy programs that resonate with the aspirations of citizens to spur successful electoral outcomes.

Scope, Limitations, and Delimitations

This study is against conflicting conclusions within the scholarly communities that are often intertwined with popular notions that electoral outcomes since the inception of the 4th Republic are influenced principally by party alignment or ethno-social cleavages. Against the notion, this study sought to achieve the following: To understand voting patterns and determinant factors for voters in recent elections and to precisely ascertain the relevance of party manifesto contents in voting decisions in the elections. Consequently, a comparative analysis of the manifesto contents of the parties that participated in the elections under review was outside the scope of the study, and neither was it within its scope to assess the role of party manifestos in all elections post-independent Ghana. The study sample covered 116 (42%) out of 275 constituencies in the country and is less than half of the total, which may be one of the possible constraints in the sampling. So, the main delimitation of the study was that the number of constituencies selected for the survey was disproportionate and lacked regional balance since the focus was more on swing constituencies and regions. However, respondents with formal education were more willing to participate in the survey than those without formal education.

Theory and Arguments

One of the defining features of democracy is the periodic holding of elections (Dahl, 1971). Elections are, therefore, among the most ubiquitous contemporary political institutions, and voting is the single act of political participation undertaken by a majority of adults in a majority of the nations in the world today (Rose & Mossawir, 1967). Multi-party elections have become a global norm as they provide legitimacy for the governing and give voice to citizens as opposed to narrow political or sectional elites (Kerr & Luhrmann, 2017). A critical aspect of elections and the democratization process is how political parties formulate manifestos as policy blueprints to influence voter behavior in a competitive multi-party democracy. As such, parties consciously try to shape their images in the form of policy statements prior to an election campaign for the voters to see what the parties seek to execute should they win power. Thus, parties occasionally alter their manifestos between elections to shape a new party identity based on lessons from past electoral defeats (Janda *et al.*, 1995).

Manifestos are vital in enhancing responsive governance since elections are contested freely and won based on substantial ideas. Thus, citizens enjoy political liberties since governments will act in the people's best interest (Przeworski *et al.*, 2012). On the other hand, others have argued that manifestos are without political significance. For instance, Dunn has stated that “policy programs or manifestos and ideologies have played a strikingly insignificant role in shaping voters’ choice” (Dunn, 1975, p. 191). In a similar tone, Chazan opined that "once issues were set, politicization during elections tended to occur around social groups, local interest, and personalities and not around contents" (Chazan, 1983, p. 67).

Further, elections can be grouped into two main types: Thus, presidential and parliamentary elections. According to classical theory, these two are known as the 'first-order' elections, while municipal or local elections are considered 'second-order' elections (Reif & Schmitt, 1980). The stakes in elections can therefore be evaluated based on whether they are national in character or are municipal or local elections. The stakes can further be assessed based on the country or continent context. For Example, Reif and Schmitt consider European and regional elections to be 'second-order' elections because there is fewer stakes in the eyes of voters. As a result, many people feel less obliged to vote in those elections.

However, in the context of presidential and parliamentary elections, thus 'first order' elections often assume a national character, and where the stakes are high political parties that adopt all legitimate means, including well thought out policies, to win the mandate of the people. As strategic agents, they (parties) are aware of the trade-offs between policy aims, how to be re-elected, and winning votes. For instance, incumbents seeking re-election, while conveying an attractive vision, must also communicate about the policies enacted during their time in power. Although this creates incentives for implementing partisan policies, it pushes the incumbent to fulfill a fair proportion of all the campaign promises made.

Thus, incumbents often have little room to maneuver; consequently, they sometimes focus on areas that they expect the greatest electoral fortunes. In this case, the promised policy might be implemented at whatever point in the cycle considered most favorable (Brouard *et al.*, 2018). Thus, following elections, governing parties have an incentive to demonstrate their ability to deliver the policies promised during the campaign, and the same applies to the other end of the electoral cycle when the imminence of the next election may push them toward re-election-oriented policymaking (Tufte, 1978; Alesina & Rosenthal, 1995). In essence, the existence of electoral cycles in economic policies and outcomes supports the idea that the distance to/from the next/last election affects how political parties react (Franzese, 2002).

However, some obstacles deprive some voters of participating in the electoral process, and these obstacles emanate from two main perspectives. First, in the case of advanced democracies where electoral registration is usually automatic, limiting eligibility and access to citizenship is the main barrier to participation (Lewis-Beck *et al*., 2016). Second, a lack of political resources such as local political knowledge, civic skills to participate, and political mobilization from the political parties is similarly found to constitute a barrier to electoral participation (Sobolewska *et al*., 2013).

The preceding shows the dynamic and complex nature of electoral studies as a field, encompassing many approaches and all aspects of the electoral process. The focus of this article is on the model concerning voter turnout and voting decisions based on individual interests and social incentives, as studies on voting behavior in Africa's young multi-party regimes is an almost completely ignored research topic, although this is a classical field of political science (Erdmann, 2007a).

Consequently, as the paper seeks to assess the influence of party manifesto contents in shaping voting behavior, it employs the Downsian theoretical framework on electoral participation.[†] Downs (1957) seminal and pioneering work, *An Economic Theory of Democracy*, applies economic techniques and logic modeling to electoral politics. According to the approach, as parties and candidates aim to be elected, there is a need to construct policy platforms that correspond to voters' preferences. Thus, the model provides the precise conditions under which economic theory could be applied to non-market political decision-making and a framework to analyze some interesting tendencies in political competition.

However, Downs' framework on two-party competition is assumed to be based on the axiom of self-interest; thus, victory-oriented political parties and candidates are applicable only within a certain political context. In addition to the fundamental assumption that the context relates to democratic politics, the model outlines nine other conditions: (i) there are only two political parties; (ii) Elections take place within a single constituency; (iii) there is a single election to choose a single candidate, and a plurality vote decides the election; (iv) policies can be located along a single (left-right) dimension; (v) candidates' policy positions are well defined; (vi) each voter estimates the candidates' policy dimensions for the next election and votes for the candidate or party that can be expected to enact policies closest to the voter's own position; (vii) parties and candidates care only about winning, so they formulate policies to win elections, not for other reasons; (viii) each candidate is part of a unified party team; (ix) eligible voters go to the polls if the expected benefits of their votes' contribution to the election of their preferred candidate exceed the "cost" of voting.

In other words, this ideal model works in a political system embedded with the above attributes and essentially gives rise to predictions that candidates' policies will converge to the preferences of the median voter and that elections can be expected to be decided by relatively narrow margins. It is because candidates are nearly identical in their only relevant attributes and policy preferences (Grofman *et al*., 2008).

[†]Anthony Downs's theory of party systems and voting was adapted to the idea that voters in the 1950s were behaving like consumers when voting, rather than being tied to a party by social bonds and traditional loyalties - An Economic Theory of Democracy.

Accordingly, the approach posits that the following beliefs fundamentally influence voting behavior under non-market political decision-making.

1. Modeling voting decisions on rational choice terms: The ideas about rational ignorance and the rationality of not voting. That is, individuals who vote for the party they expect will yield the highest utility for them if they get into the office (in terms of policies).

2. The ethical behavior of voters: The notion of ideology as a shorthand way of summarizing policy views, party labels as voting cues. This has two implications - on the one hand, voters prefer parties that are closer to their ideal positions/interests in the left-right space. On the other hand, voters prefer parties whose policies benefit the larger society or have altruistic effects.

3. The implications of information cost and uncertainty on electoral choices: The idea that voters use parties' position on the left-right dimension as a heuristic in deciding which parties will yield them the highest utility. These models are elaborated further below.

The Rational Choice Model

One of the models that explains voting decisions is the rational choice paradigm. It asserts that an action has value only if it affects outcomes. Thus, modeling voting behavior under the domain of rational choice implies that individuals who vote for a party they expect will yield the highest utility if they get into the office (in terms of policies). Stated differently, the 'expected utility model of a voter turnout states that a voter, in deciding whether to vote or abstain, calculates the expected utility of either action or votes if benefits exceed costs (Downs, 1957). This classical model, developed from a combination of theories of social action and economic theories of rationality, essentially ascribes the motivations of individuals on whether to vote and how to vote to a calculation of the likely benefit to be derived from the preferred decision.

Expanding on Downs' claims on rationality and voting, Ledyard (1984) introduced a game theory rather than a decision theory that focuses on the problem by endogenously deriving the *p* (probability that the voter will be decisive). The probability is based on the rationality that each voter is acting in consequence of his or her anticipations of the actions of other voters. Similarly, Palfrey and Rosenthal (1985) show that in any symmetric equilibrium to the game of incomplete information, voters with significantly positive costs will abstain in very large electorates, while some voters with significantly positive costs will indeed vote in relatively small electorates.

Thus, the underlying view is that in large electorates, participation will result only if individuals have negative net costs of voting.

Since Downs' modeling of political participation on rational choice calculations, other theorists have appreciated the "paradox of not voting", which states that if each person only votes for the purpose of influencing the election outcome, then even a small cost to vote like a minor schedule conflict or mildly bad weather should dissuade anyone from voting (Feddersen, 2004). Consequently, voting is seen as a rational act in which voters decide their party preference based on personal interest. The relevance of the model lies in the fact that it stresses the importance of policy or issue-based voting since parties can be influenced to reshape policies encapsulated in their manifestos to meet the aspirations of voters. Nonetheless, a weakness of the model is that it abstracts the individual voter from his or her social and cultural context (Gyampo & Debrah, 2013).

The Ethical Voting Model

The second model that explains voting behavior is the 'ethical voter' approach which has two main dimensions. First, it explains the notion of ideology as a shorthand way of summarizing policy views, party labels as voting cues, and voters prefer parties closer to their ideological positions/interests in the left-right space. On the other hand, voters prefer parties whose policies benefit the larger society or have altruistic effects. That is, the pursuit of egocentric behavior ought to be matched with society's interest.

This is in sharp contrast to the rational choice paradigm - in that voters, according to this theory, have two sets of preferences, the first being a set of selfish preferences, which have to do with only that individual's own utility. The second set of ethical or altruistic preferences contains the individual's perception of the utilities of others. According to Goodin and Roberts (1975), ethical behavior occurs when the stakes are low and when any individual has little effect on the outcome (low efficacy); as such, ethical preferences are likely to dominate the individual's voting decision. In other words, the model suggests that voters think in terms of group and national benefits. Therefore, the motivation to vote makes sense for many people as it is viewed as a contribution to collective interests. This explains why the rhetoric of politics tends to be phrased as benefits to society generally or too large deserving groups, rather than open appeals to self-interest (Edlin *et al.*, 2007).

Furthermore, it assumes that each voter acts independently based on his or her own assessment of what constitutes ethical action; accordingly, agents maximize their individual utility under a moral constraint given by a universalization principle. Contrary to the rule-utilitarian framework, this model predicts higher turnout rates among voters with higher intensity of support, thus linking ethical motivation to the spatial theory of voting (Coate & Conlin, 2004). The significant part of this model is that it provides the basis for understanding why people would vote in a certain way, especially if it would benefit the broader social group as against self and egoistic interest.

The Information-Based Model

The information model elucidates the importance of issue-knowledge in shaping voting behavior. The model stresses the implications of information cost and uncertainty on electoral choices and asserts that voters use the position of parties on the left-right dimension as a heuristic in making voting decisions. In their work on information and elections and the relative role of issues in presidential elections, Campbell *et al.* (1960) averred that issue voting must embed the following three necessary conditions. First, the voter must be aware of the issue and have an opinion concerning it. Second, the issue must arouse a minimal intensity of feeling for the voter. Third, the issue must be accompanied by a perception that one party or candidate represents the person’s own position better than the other party or candidate (Alvarez, 1998). According to the model, voters are constrained both by a lack of knowledge regarding the different consequences of their decisions and by the limited intellectual capacity to analyze all available options. Thus, when the information level of the population is much less or incomplete, it can affect turnout and voting decisions.

Further, it asserts that people have a natural predisposition to vote and that the probability of turning out increases with the individual's information level. The reason is that the value of changing the election outcome is higher when the voter is more confident that he or she is voting for the right candidate (Matsusaka, 1995). The ideological preference of the voter further influences the decision to acquire information and thereby increases the likelihood of voting (Larcinese, 2009). As in the case of the ethical voter model, this framework also stresses the importance of political ideology. Consequently, if voters' attitudes conform to the tenets of a dominant ideology, parties develop their policies in line with that ideology and devise strategies to disseminate knowledge and or information relative to the party's ideology to voters. The weakness in this model is that it suffers setbacks in emergent democracies where political resources such as local political knowledge and civic skills are lacking. These are required for effective political participation in understanding political parties' ideologies and manifesto contents for informed voting decisions.

Material and Methods

Study Design and Sampling

This pre-election survey was a nationwide exercise, and respondents were drawn from the sixteen administrative regions of Ghana and 116 selected constituencies across the country. For a breakdown of the regional representation of the constituencies sampled, see table 1. In all, one hundred voters were interviewed in each of the selected constituencies, totaling 11,600 respondents. The study adopted purposive sampling methods and semi-structured interviews for data collection. This explains why the number of constituencies selected for the survey varies across the regions.

In other words, the main criterion used in the sampling was population size, swing regions, and new regions. In this regard, purposive sampling methods were chosen as they helped select respondents most likely to yield appropriate and useful information (Kelly, 2010). For example, Volta had just one constituency because the region has always voted one way. The region has given at least 80% of popular votes to the NDC since the return to multi-party democracy in 1992. On the other hand, Ashanti had the highest number of fifteen constituencies sampled because it is the region with the highest number of forty-seven constituencies in the country.

The last factor was the creation of new administrative regions prior to the election. We sought to determine if the creation of the six additional regions could alter voting patterns in these new regions. Consequently, among the reasons for adopting the purposive strategy is based on the assumption that, given the aims and objectives of the study, specific kinds of people may hold different and vital views about the ideas and issues in question and therefore need to be included in the sample (Robinson, 2014). As shown in Table 1 below, it can be observed that new regions, including Western North, Bono, Bono East, and Oti had more constituencies sampled than some of the traditional regions.[‡]

	Table 1*:* **Regional Distribution of Constituencies**	
S. No.	**Name of Region**	**Number of Constituencies**
1.	Western	8
2.	Central	14
3.	Greater Accra	15
4.	Volta	1
5.	Eastern	10
6.	Ashanti	15
7.	Western North	6
8.	Ahafo	3
9.	Bono	7
10.	Bono East	8
11.	Oti	6
12.	Northern	8
13.	Savanna	2
14.	North-East	3
15.	Upper East	5
16.	Upper West	5
	Total	**116**

Source: Authors (2022)

[‡] The government created six new regions (Western North, Bono, Bono East, Ahafo, Oti & North East) barely a year into the 2020 general elections. Thus, increasing the number of regions from ten to sixteen. The last time a similar event occurred was in 1983 when the Upper West region was created from the then Upper region.

Table 2: **Summary of Demographics**

Source: Authors (2022)

Data Analysis

Data collection instruments were systematically structured into thematic areas to ensure comprehensive coverage of specific issues and facilitate efficient, effective, and structured data capture, analysis, and presentation. The results obtained were processed into a form appropriate for analysis after editing, coding, and entering into the SPSS software. Quantitative data was analyzed using Statistical Package for Social Sciences (SPSS) to generate tables and charts,

Gender	Age	Religion	Education	Income (Gh)	Employment	Employment Type
-Male: 50.6% -Female: 49.4%	-Below 40: 64.1% -Above 40: 35.9%	-Christians: 73.0% -Muslims: 21.2% -Traditional: 3.0% -No-Religion: 2.4% -Others 0.4%	-None: 22.15% -Primary: 16. 08% -JHS: 28.34% -SHS: 19.31% -Post-Secondary: 8.22% -Bachelor: 5.58% -Master/PhD: 0.32%	-Below 500: 61.3% -Between: 501-1000: 25.53% -Between: 1001-2000: 9.71% -Between: 2001-3000: 3.28% -Above 4000: 0.18%	-Self-employment: 61.7% -Formal sector: 14.9% -Unemployed: 20.6% -Retired/ Undisclosed 2.8%	-Farmers: 37.4% -Traders: 25.2% -Health & Education: 17.2% -Service: 7.5% -Mining: 1.2% -Others: 11.5%

whereas interviews were analyzed with a thematic focus (thematic approach). The themes from the interview relating to the subject under investigation were used to support the quantitative data. Quantitative analysis methods were employed using descriptive statistical tools such as percentages and frequency using tables and charts. The output of this process resulted in a data set that responded to the objectives of the study as input into the drafting of the findings and drawing of conclusions of the study.

Findings

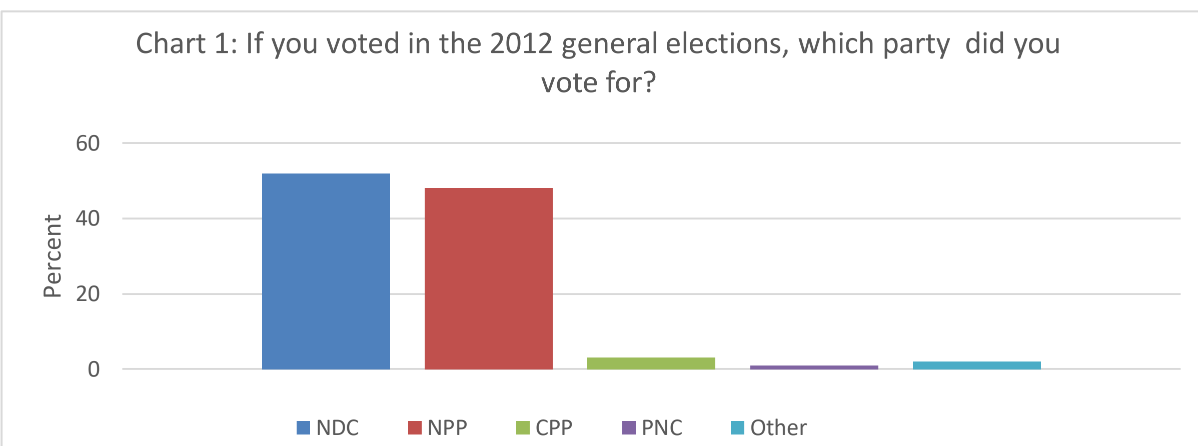
Table 3**: Have you voted in the following elections?**

			2012 (%)	2016 (%)	
	Yes		73.9	81.5	
	No		26.1	18.5	
	Total		**100.0**	**100.0**	

Source: Authors (2022)

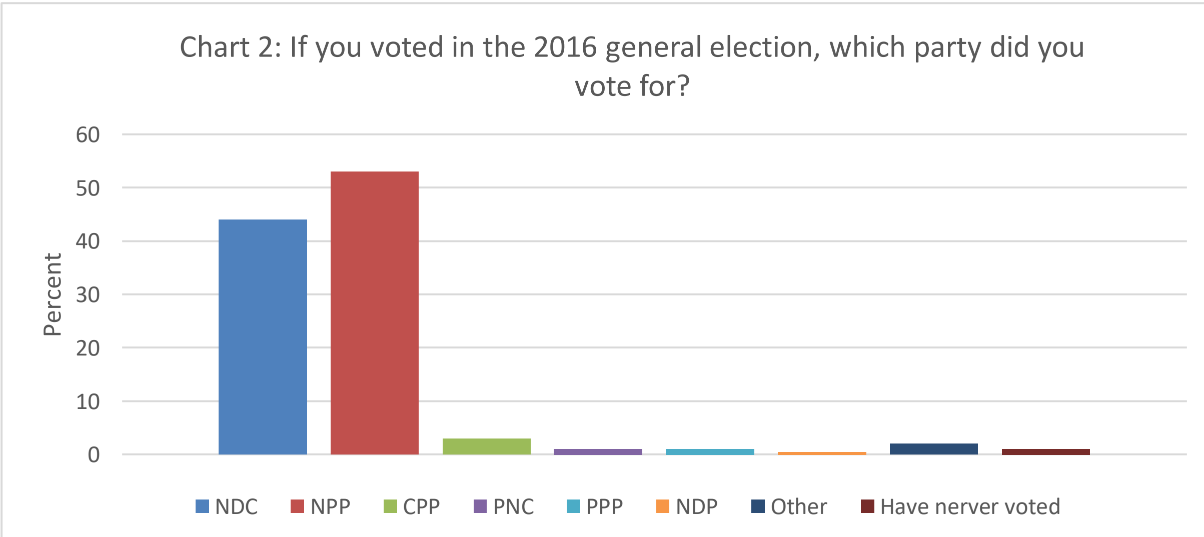
From table 3, it can be observed that most of the respondents had voted in the previous two elections. Again, from the table, one can see that in the 2012 general elections, 73.9% of the respondents voted in that year's election. In the case of the 2016 general elections, 81.59% of the respondents voted in that year's election. Thus, the number of respondents who voted in 2012 was less than those who voted in the 2016 general elections. Thus, an increase of 7.69% in 2016 than in the 2012 general elections.

Outcome of 2012 Elections



Source: Authors (2022)

One of the first questions respondents had to respond to was whether they had voted in previous elections, emphasis was on the 2012 and 2016 general elections and which political party they voted for in those elections. In the case of the 2012 elections, the voter turnout was 73.9%. Out of that, 51.4% indicated that they voted for the NDC while 47.0% revealed that they voted for the NPP, with a minority of 1.6% indicating that they voted for the other political parties. For summaries of the percentage of votes garnered by the major political parties, thus the NDC and NPP, and the percentage of votes obtained by the other political parties that participated in the 2012 general elections, see chart 1 above.



Source: Authors (2022)

Outcome of 2016 Elections

On the other hand, in the case of the 2016 elections, the voter turnout was 81.59%. Out of this, 54.2% of the respondents indicated that they voted for the NPP, while 43.9% of the respondents said they voted for the NDC. A cumulative percentage of 1.9% of the respondents indicated that they voted for the other political parties participating in the 2016 general elections. Chart 2 above summarizes the percentage of votes garnered by the two major political parties, thus the NDC and NPP, and the percentage of votes obtained by the other political parties in the 2016 general elections.

Table 4: **Reasons for Voting for a Party**

Variables	**Percentage**
Admired the presidential candidate	17.8
Liked the party program/manifesto	65.8

I received financial inducement	1.4
I just voted	4.3
It is the party of my tribesmen/women	8.3
Others	2.4
Total	**100.0**

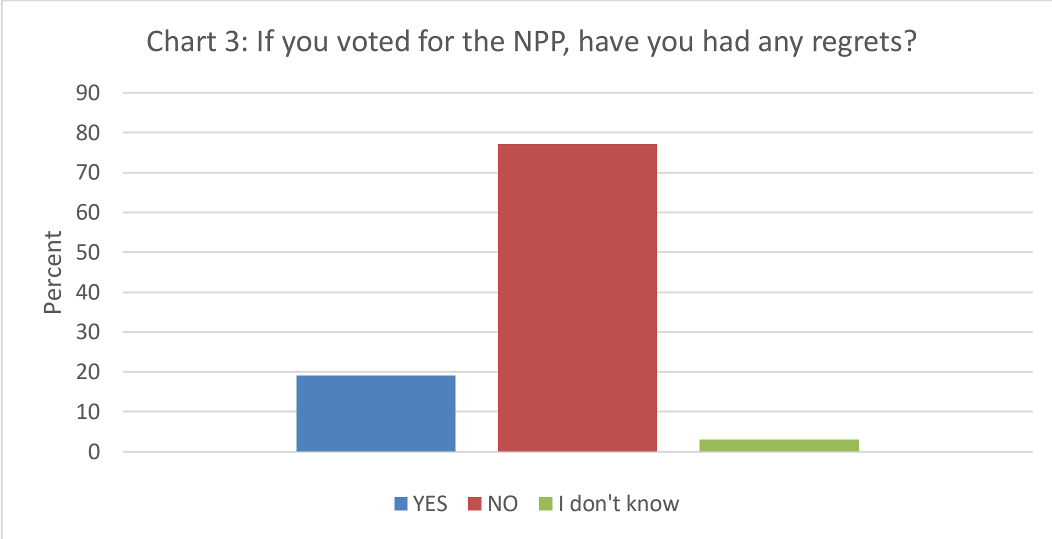
Source: Authors (2022)

Having established that the respondents had previously voted in the immediate past two elections, the survey further inquired about respondents' motives for voting for a particular political party. Out of the six variables, a political party manifesto emerged as the most important factor that influenced their voting decisions. Indeed, over two-thirds (65.8%) of the respondents mentioned that they voted for a political party based on its manifesto contents. In other words, the political party with the most convincing manifesto earned the most votes in the 2012 and 2016 elections.

The second most important consideration that influenced respondents' voting choices in the two elections was the likeability of a party's presidential candidate. In this regard, about 18% of respondents voted for a party because they admired the presidential candidate. The third important deciding factor had to do with ethnic considerations. As such, about 8% of respondents admitted that they voted for a particular political party or candidate based on ethnic accounts or links. However, financial inducement was the least factor that determined respondents' choice of a political party or candidate.

Thus, people voted in those two elections based on other factors, and that financial inducement did not influence in any way the kind of party candidate that got their votes. Table 4 above summarizes the determinants of respondents' votes in the 2012 and 2016 elections.

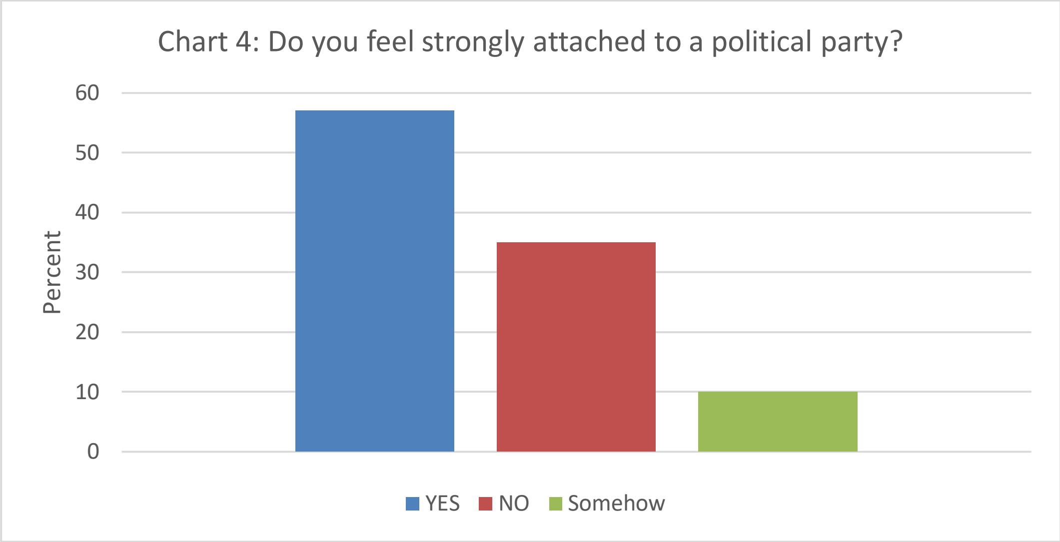
Regrets Voting for NPP



Source: Authors (2022)

The 2016 general election and its outcome was peculiar in many respects: The incumbent candidate who won the 2012 general elections following the death of the sitting president prior to the elections meant that the governing party had served a cumulative period of eight years by the end of 2016. Thus, three and half years of John Atta Mills led NDC government plus four and half years of John Mahama led NDC government. In other words, another victory for the party in 2016 would have meant a consecutive twelve years of NDC-led administration, which would have been the first of its kind under the current Republic.

On the other hand, the NPP party and its candidate made several mouthwatering promises in the 2016 elections, which partly culminated in its margin of victory of nearly 54%. This was also the first time in the history of Ghana's electoral politics that a sitting president lost an election to an opposition candidate. Consequently, the survey aimed to establish whether voters who voted so massively for the NPP in 2016 had any regrets after four years. While most respondents (78%) had no regrets about voting for the NPP in that election, those who regretted voting for the NPP were still significant; thus, about 19% of voters, as seen in the above chart 3.

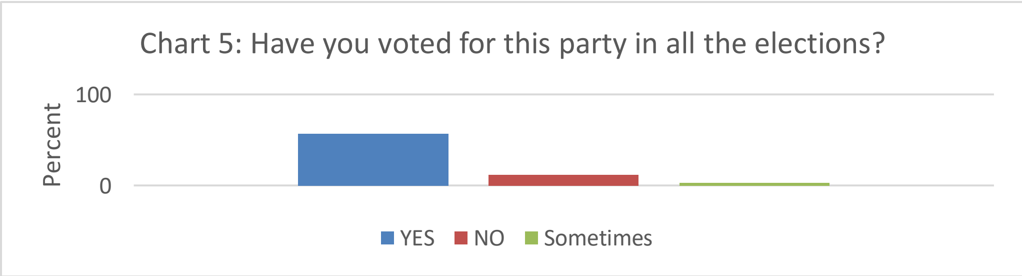


Source: Authors (2022)

Political Party Affiliation

Concerning whether respondents were strongly attached to any political party, 56% indicated that they were strongly aligned to a specific political party. In comparison, 34% believed they had no particular political affiliation. Those with slight leanings to a political party constituted only 10%. The above Chart 4 provides a breakdown of voters' affiliation or otherwise to political parties in the country.

Previous Voting Patterns

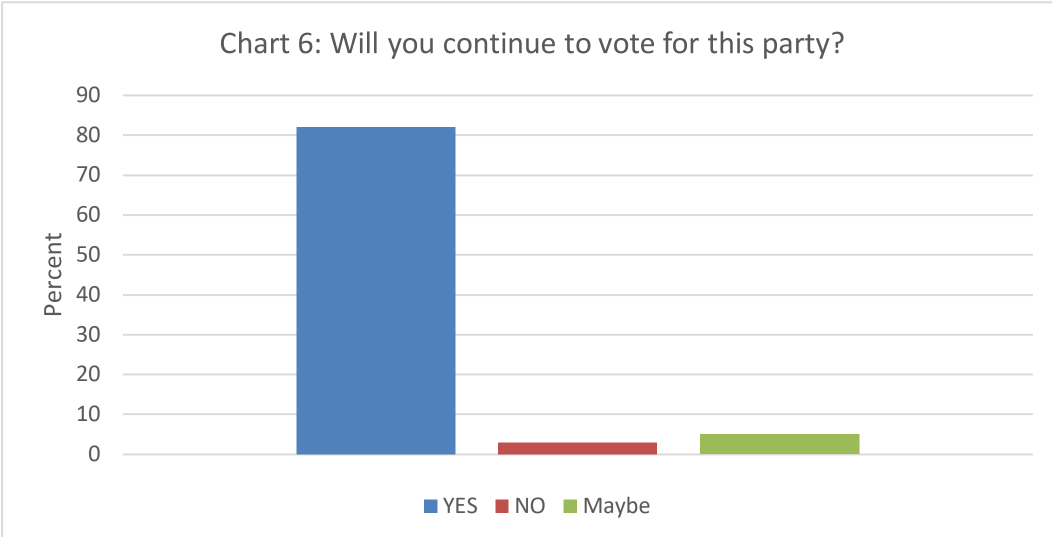


Source: Authors (2022)

Regarding whether respondents had been voting for the political party that they claimed to have strong affiliations, most respondents admitted that they have always voted for the political party with which they have some form of affiliation. Indeed, the survey results show that 86.2% of electorates leaning toward a political party have always voted for that party, with only 13.8%

changing their voting patterns. The above Chart 5 summarizes the pattern of voting in the 2012 and 2016 elections.

Future Voting Patterns



Source: Authors (2022)

As to whether they would vote for the political parties that they admitted having strong affiliations within the 2020 general elections, 89.7% of respondents revealed that they would vote for the party they had voted for in the previous two elections. The implication is that more than 56% of the voters are strongly attached to a specific political party. What it also means is that the NPP is slightly ahead of the NDC when it comes to a political party with a core party membership. It is also revealed that in all previous elections, this group of voters had always voted for the political party they were strongly affiliated with. Indeed, the survey results show that 86.2% of electorates with a leaning toward a political party have always voted for that party, with only 13.8% ever-changing their voting patterns. Respondents also knew that this exact scenario would play out in the 2020 elections. Thus 89.7% of respondents indicated that they would vote for the party they had voted for in previous elections. For a summary of the findings on whether electorates would continue to vote for the party they are aligned with in future elections, see chart 6 above.

Voting in the 2020 Elections

Table 5: **Which choice best describes your likelihood to vote in the 2020 elections?**

Variable	Percent
Definitely voting	81.6
Probably voting	14.0
Probably Not Voting	2.2
Definitely Not Voting	1.5
Don't Know/Refused	.7
Total	**100.0**

Source: Authors (2022)

Further, the survey wanted to gauge respondents' likelihood and eagerness to vote in the upcoming 2020 general elections. Multiple-choice answers were provided to guide respondents in measuring their state of likelihood to vote in the upcoming elections. The results of the survey indicate that the majority of the electorates were eager to vote in the 2020 elections. Indeed, an overwhelming majority of about 82% of respondents indicated that they would definitely vote in the 2020 general election. However, 14% revealed they were likely to vote, and only 1.5% confirmed that they would definitely not vote in that year's general elections.

Meanwhile, 2.2% of the respondents said they might not vote in the elections. An insignificant percentage of 0.7% confirmed that they were unsure whether they would vote in the upcoming elections or refused to respond to the question. For a summary of responses on the issue of the likelihood of voting in the 2020 general elections, see table 5 above.

Discussion

Manifestos and Voting Decisions

Rose and Mossawir (1967), in their analysis of the role of elections in a democracy, remarked that elections are among the most ubiquitous of contemporary political institutions, and voting is the single act of political participation undertaken by a majority of adults in a majority of the nations in the world today. Thus, past and present discussions on democracy cannot discount the important role elections play in sustaining democratic structures. However, a significant element in the democratization process and electoral politics is party policy programs and their influence on voting behavior in established and emerging democracies. Lamare & Budd (2022) explain that political party manifestos present a portfolio of policy proposals packaged together to fulfill explicit values and ideals. Modeling their article in the context of the rational choice paradigm, they underscored the importance of ideas and political manifestos in competitive multi-party democracy. They provided three main channels through which ideas enter political party manifestos, including a reflection of entrenched values, new thinking, and reactive mirroring.

Downs' application of economic ideas to the analysis of the political competition and voting behavior, on the one hand, enables political parties desirous of successful electoral outcomes to design policy programs that mirror the interests of the larger society. On the other hand, it allows voters to assess which party policy programs maximize their interests, whether egoistic or altruistic.

Ghana held its seventh successful general election in 2016 since the return to multi-party democracy in 1992. Ahead of its eighth general elections in 2020, the study sought to ascertain the relevant issues that determined voters’ decisions in the previous 2012 and 2016 elections and the determining factors for the 2020 elections. In particular, our variable of interest was whether a party’s manifesto content was an important criterion in voting decisions. The findings show that out of about six variables, a political party manifesto emerged as the most significant factor that influenced or determined the outcomes of the previous two elections. In other words, the political party with the most convincing manifesto earned the most votes in the 2012 and 2016 elections. Indeed, over two-thirds (65.8%) of the respondents mentioned that they voted for a political party based on the content of the party’s manifesto. Most of the voters who voted in the 2012 elections also voted in the 2016 elections.

These findings imply that voters voted in these elections because of rational choice calculations. Thus, voters assessed the relative contents of the parties' manifestos and decided on the one that best served their interests. Accordingly, in his arguments on rational choice models, Aldrich (1993) observes that rational choice theories are about how the (expected) utility associated with outcomes generates or induces preferences for the actions at hand. Thus, the underlying assumption is that it is fundamental that the individual prefers outcomes with a higher utility to those with lower utility. Further, individual chooses actions to receive more highly valued outcomes as actions are the means to obtain desired ends and have value only as far as they affect outcomes.

However, Kaplan *et al.* (2007) opined that rational choice calculations are not always about utility maximization for an individual. In this context, there is a difference between rational choice as a theory of individual choice and as a theory of collective choice. On the one hand, one considers the effect of assuming rationality on individual voting behavior (micro level). On the other hand, one considers the effect of rational voting behavior on aggregate choice (macro level). Therefore, the assumptions of rational behavior on individual choice, while not completely uncontroversial, are rather mundane since the action undertaken by the individual is based on altruistic motives or actions that seek to benefit the larger society and not private utility maximization.

This perspective presents two implications for the findings based on the results, which show that party manifesto contents were the most significant determinant for voters in these elections. The first implication is that the NDC and NPP won the last elections based on calculations by the average voter relative to the party that offered policy programs that satisfied the most needs (utility maximization). As intimated by Evans (2004), parties offer policies, and voters at those policies, decide which maximize their utilities and vote accordingly.

The second implication is that voters voted for the winning party in these elections based on the party's policy programs that electorates believed served the interest of the larger society (altruism). In this respect, McGann (2016) asserts that this line of voting is consistent with the way citizens perceive voting and participation - not simply as a (possibly) enjoyable act or as a discrete duty, but as a potential contribution to the general good. The assumption is that the larger the jurisdiction in which the election applies, the more significant the potential effect of the election outcome on the general welfare. In other words, people vote for the policy that they think will lead to the largest average benefit and that there is no reason to vote for a policy that has idiosyncratic benefits to an individual because the individual utility benefit is essentially irrelevant for large electorates.

Essentially, the study's findings confirm earlier studies on elections or political competition and the value of party manifesto contents in shaping voting behavior. For example, Dalton (2000) intimated that how people vote is decreasingly determined by their location in the political structure, such as their social class or religious membership, or by a long-term sense of loyalty. Similarly, Franklin (2010) observed that in the 1960s, social cleavages accounted for 60% of the variance in electoral choices; this value declined to 10% in the mid-1980s. Correspondingly, party programs, the economy, and evaluations of leaders have become more important factors for voters than social ties and other factors (Kiewiet & Rivers, 1984; Lewis-Beck & Paldam, 2000).

Party Alignment

Although the objective of the paper and the variable of interest for the study is the influence of party manifesto contents on voting decisions, understanding voters' alignment through ethno-political identification and other social networks to the two dominant parties in the country was also assessed. As underscored by Roth (1998), partisanship and voting behavior is a complex phenomenon that cannot be explained exhaustively by a single model. According to Dalton (2016), party alignment is an early socialized, enduring, affective psychological identification with a specific political party. Stated differently, studies on voting behavior in plural societies, particularly in African countries, are related predominantly to factors such as ethnicity, personal ties, and clientelism (Van de Walle, 2003; Posner, 2005). In this regard, in their analysis of social incentives and informal networks on turnout and voting behavior, Soskice *et* al. (2011) hypothesized that a significant proportion of turnout and voting decisions is a consequence of voters conforming to the expectations of the informal social networks (ISNs) - of family, friends, work colleagues and perhaps neighbors, of which they are part. The incentives arise from the importance most people attach to their acceptance by those they are close to and the desire to avoid their disapproval. Therefore, voting takes place in those networks where politics is treated as important, especially around elections.

Since Ghana returned to multi-party democracy in 1992, political power has alternated between two parties only, thus the NDC and NPP, making the two the main dominant parties in the 4th Republic. With its social democratic ideological orientation and center-left political philosophy, the NDC gets its main support and votes from rural and peri-urban settings and those within low-income brackets. The NPP, which is center-right with its liberal political philosophy and free-market orientation, on the other hand, gets its main support from the middle class and in the urban communities. Furthermore, as a result of ethno-historical progenitors, the NDC gets a minimum of 80% of popular votes in the presidential result from the Volta region and has always won all parliamentary seats in the region except few instances where the party lost one or two seats, only to win them back in the subsequent election that followed. Conversely, the NPP obtains at least 75% of popular votes in the presidential result in Ashanti, the country's second most populous region. The party also wins all the parliamentary seats in the region except two or three constituencies, dominated mainly by settlers with different ethnic backgrounds.

The aforesaid therefore lends credence to conclusions from previous electoral political studies that ethnicity is a major factor in voting decisions, especially in pluralistic societies, and is most evidenced in the election results. In other words, citizens of specific districts or regions populated (predominantly) by a particular ethnic group vote for one party one election after the other. Back on this background and in the context of Dalton's assertion that party alignment is a socio-psychological product of family and social group ties, the aim was to examine whether these social and informal networks had significant influences on voting decisions in the elections under study. The results show that 56% of voters were strongly attached to a specific political party, while 34% did not have any political affiliation. Those with slight leanings to a political party constituted only 10%. To ascertain further, the survey sought to understand which of the political parties most respondents had strong leanings toward; 52% of the respondents were affiliated to the NPP, whereas 46.8% were strongly attached to the NDC, and only 1.2% claimed to be traditionally attached to the other political parties. Thus, party alignment (links to a candidate through ethnic or party affiliation) was the second most important criterion for voters in the elections under study.

The findings bring into sharp focus the link between ethnopolitical (ethnic voting) and rational choice models in voting behavior. Consequently, in his work on ethnicity and voter alignment, Erdmann (2007b) concluded that ethno-political voting has a rational dimension in that, during periods of electoral political uncertainty, it is rational to rely on things one knows, including the extended family, personal friends, neighbors, community members, those from the next community or district, from the same ethnic group, and among others. He averred that although family or village ties are not always friendly, in case of an unknown 'challenge' posed from outside, the alliance and reliance on the next comes down to a decision to 'rely on the devil we know - as villagers often explain why they are voting in favor of a particular party or candidate. The electoral decision in favor of a candidate from the same village or the same ethno-political group becomes even more rational if the prevailing perception is that members of the other group will vote for a member of their group. The implicit assumption is that the elected person will, in the first instance, take care of his or her own kin before any other.

Consequently, it can be explained therefore that the two dominant parties, which are aligned to the two regions and major ethnic groups in the country, are underpinned by the assumption that the voters feel their interests are best served by the party or people with whom they have an ethno-political association since it is only rational to rely on things one knows and the elected in turn takes care of his own 'people' before any other group of people.

In sum, Downs' application of economic ideas to the analysis of political competition is a distinctive creative synthesis that helps to understand voting behavior. Notwithstanding, the approach suffers some criticisms. For example, the model suggests that voters only have vague preferences on issues and are attracted by politicians who clearly and powerfully put forward policies on the same side of the issue. However, surveys show that candidates tend to take more extreme positions on issues when the theory would suggest that they should converge toward a centrist consensus (Rabinowitz & Macdonald, 1989; Iversen, 1994).

Conclusion

Studies on elections in Ghana are numerous, especially since the return to multi-party democracy in 1992. These studies revolve around politics of winner-takes-all, incumbency abuse, minimalist approach to the democratic competition, the independence of the Electoral Commission, and other issues relative to democratic consolidation in emergent democracies. However, despite the potential influence of party manifesto contents in shaping voting behavior, it has not received the needed scholarly attention. Consequently, this study, employing the Downsian model, which highlights the problem of free-riding relative to political competition and rational choice considerations, has brought to the fore the key determinants of voting behavior in Ghana's recent electoral history. Specifically, it has brought to the limelight the relevance or value of party manifesto contents in shaping voting decisions. Downs' approach avers that it is rational for an individual voter not to vote given the costs associated with voting and the infinitesimal chance of influencing the electoral outcome. In other words, the model underpins democratic functionality in achieving governance ends that meets citizens' expectations and aspirations.

Accordingly, the study sought to understand the main determining factors for voters, focusing on the impact party manifesto contents have on voting decisions. Of the six variables, a party manifesto or policy program emerged as the most significant factor that determined voting behavior in the elections under study. The political party with a manifesto content that maximized both individual and group utilities earned the most votes in these elections.

Indeed, over two-thirds (65.8%) of respondents mentioned in the survey that they voted for a political party based on the party's manifesto contents. The second most important factor determining voting decisions was the candidates' personality. In this regard, about 18% of respondents voted for a party because they admired the candidate. In comparison, the third most significant factor was ethnic factors, as 8% of voters claimed they voted for a particular party or candidate on account of ethnic considerations. Generally, the most negligible factor that determined respondents' choice of a political party or candidate was financial inducement, as a minuscule minority of 1.4% claimed to have made their electoral choices based on inducements by political parties or candidates. Thus, people voted in the elections under study primarily based on the manifesto contents of the parties and to some extent as a result of ethnopolitical inclinations and that financial inducement, whether in kind or cash, did not influence in any way voting decisions of the electorates in the study area.

The findings imply that party alignment remains a significant determinant of voting decisions; nonetheless, the role of party manifesto contents in shaping voting behavior triumphs over voting patterns based on socio-psychological notions and cleavages to political parties. It further shows that voter inducement in whatever form during elections is less relevant in structuring voting behavior. The findings imply, therefore, that political parties need to adapt to the changing voting dynamics and fashion out policy programs that maximize the aspirations of citizens to spur successful electoral outcomes.

Finally, in terms of originality and contribution to the field, the paper counts as greenfield empirical research on the influence of party manifesto contents on voting behavior in ethno-pluralistic emergent democracies.

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The Effect of Terrorism and Insurgency on the Security of African Nations: An Appraisal

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Abstract

Recently, Africa has been labeled a theatre of war due to incessant terrorist attacks that plagued its landscape. This situation, among others, explains why the continent's development has been slow or stagnated in all spheres, and Africa has been accorded little recognition in the international arena. Against this background, this paper examined the effects of terrorism on the security of African nations. The descriptive method was adopted, and a secondary source of data collection was used in sourcing relevant data. At the same time, content analysis was utilized as a framework for analyzing the data. The paper revealed that though terrorism and insurgency have been issues rooted in history, they have recently become serious challenges to the security of African nations, impacting negatively on African nations and their development. The paper posited that religious prejudice, deprivations, and the feeling of neglect are the underlying factors breeding terrorism and insurgency in Africa. It further averred that though a lot of combative efforts have been made to checkmate the trend of these phenomena in Africa, such have, however, achieved limited success. It is due to a combination of factors ranging from weak leadership to confronting the phenomena, corruption, and the porosity of national borders, which encouraged illegal migration of people that form the core of terrorists'/insurgents militia, and accentuated arms proliferation, among others. The paper is a modest effort in order to arrest this unpleasant situation and extreme religious radicalism, which should be timely nipped in the mud. The security architecture of African nations needs to be re-engineered and directed towards generating employment opportunities for their increasing youth population. Also, collaboration in intelligence gathering and information sharing should be encouraged among African nations to ensure early response to such challenges.

Keywords: African Nations, Appraisal, Insurgency, Security, Terrorism

Introduction

The phenomena of terrorism and insurgency worldwide have been an issue of old, which have been experienced in both developed and developing nations, thus constituting security challenges

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of serious magnitude over the years. However, scholars like Adedire, Ake & Olowojulu (2016) observed that it came to the fore on September 11, 2001, when terrorists attacked the Pentagon and the World Trade Centre in the United States. Prior to this period, it was relative of less apprehension to many sovereignties, policymakers, academia, and other stakeholders whose major obsession then was concentrated on resolving the crises of drug abuse, identities, arms proliferation, and wars, among others (Adedire, Ake & Olowojulu, 2016).

The logical inference deducible from the preceding is that the past few decades have witnessed terrorists' activities in almost all parts of the world. Thus, the phenomenon implies that every nation within the global community has been negatively affected and, therefore, constrained to invest enormous resources, devise strategies, and collaborate in intelligence gathering and sharing to curb the menace locally and internationally.

The ever-increasing attacks of terrorist groups on African nations became prominent in the 1990s when Osama bin Laden, the leader of the Al-Qaeda, started his operations in Sudan, from where he organized and launched an attack against Egyptian President Hosni Mubarak (Harbeson, 2001). Some years later, in 1998, Al-Qaeda cells dealt a lethal blow to the American embassy in Nairobi, Kenya, and Dar-es-Salam in Tanzania. In retaliation to these worrisome developments, the United States bombed a chemical plant in Sudan under the pretense that it was producing elements of chemical weapons for Al-Qaeda (Harbeson, 2001).

The widespread attacks by terrorists across the nooks and crannies of the African Continent leave no one in doubt of the adverse effects that the phenomenon inflicts on the world in general and African nations in particular. In other climes, such as South Africa, where there are reduced attacks by terrorists, development thrives, and such societies naturally enjoy economic growth (Bester, 2015). Whereas, in Nigeria, for example, anxiety and stagnation encapsulate all spheres of human activities in areas exposed to violence occasioned by incessant killings, suicide-bombings, destructions, kidnapping, and other forms of insecurity exacerbated by terrorism (Adedire *et al*., 2016).

African nations have the misfortune of being bedeviled by various terrorist groups like the Ansar-al-Sharia in Tunisia, Al-Qaeda in Islamic Maghreb (AQIM) in Mauritania and Morocco, Ansar Bayt Al-Maqdis (ABM), and AJhad Misr in Egypt, the Al-Qaeda and ISIS-WA in Sudan, the Tuareg Rebels in Mali, the Boko Haram in Nigeria, Niger, Chad and Cameroon, the Lord’s

Resistance Army (LRA) in Uganda, and the Al-Shabaab in Somalia and Kenya (Fidelis, Wakili, Muhammad, & Saidu, 2016; Otinche, 2016).

Many African nations have been suffering incessant attacks from these different terrorist groups. In Somalia, for instance, the Al-Shabaab has become virtually notorious for paralyzing the country's economy apart from the gargantuan security challenges it had created for the government to combat. Al-Qaeda has even harassed and terrorized nations like Morocco, Mauritania, Sudan, and Cote d'Ivoire. Adepelumi (2018) observed that since 2009, the people of Nigeria's northeast had experienced varying degrees of violence instigated by Boko Haram insurgents, thereby reducing the quality of life and instituting a large-scale disruption of developmental processes in the region. As a result of the pact signed by the Islamic State in Iraq and Syria (ISIS) with a faction of Boko Haram, a more deadly terrorist group named Islamic State in Iraq and Syria for West Africa (ISIS-WA) emerged under the leadership of Abu Musab al-Barnawi. As a result of this coalition, a more discordant tune is being added to the insurgence tormenting Nigeria's northeast in recent times.

It is pertinent to note that a combination of factors causes these insurgencies. One major factor responsible for the upsurge in terrorists' insurgence is the illegal migration of people across borders due to the ineffectiveness of the immigration control and management of the borders. Though there are established regulations guiding movement across the borders of nations, the porosity of the borderlands of African nations makes illegal migration of men and women from nations to other neighboring countries possible. This uncontrolled movement makes the recruitment of people for criminal activities conceivable. Many of those involved in insurgents' attacks in African nations are usually recruited through this medium (Rosenje & Adeniyi, 2020).

Another contributory factor that has accentuated terrorists' attacks is the proliferation of small arms and light weapons (SALWs), which the industrialized nations have tacitly encouraged for economical interest. As a result of arms acquisition by terrorists and insurgents, many communities have been ransacked, and inhabitants either kidnapped, killed, or seriously maimed. At the same time, invaluable properties were wantonly destroyed, invariably leading to family dislocation or displacement, desertion of towns and villages, and the disruption of the economy (Rosenje, 2018).

Given the devastating consequences that the terrorists' attacks have inflicted on the world and African nations in particular, many concerted combative efforts have been initiated, especially in a collaborative manner, by stakeholders. These efforts include the funding of operations by agencies like the International Convention for the Suppression of the Financing of Terrorism, whose membership includes many nations across the world, including African countries like Algeria, Benin Republic, Congo, Egypt, and Nigeria, among others (United Nations Treaty Collection, 2022). Other efforts include training military personnel, supplying military equipment and logistics, and signing the military pact (Otinche, 2018). In addition, the US and African nations, in collaboration, devised strategies for intelligence gathering and sharing of information (UN, 2001). Other non-state actors like international agencies and community vigilante groups volunteered to combat the much-dreaded monster (Nwogwugwu, Alao & Ikechi-Ekpendu, 2018).

Though in some instances and climes like Indonesia (White, Mazerolle, Porter & Chalk, 2014), the United States (Brannen, 2014), and Ethiopia (Maru, 2015), these efforts have attracted success, such could, however, not be said about other countries like Somalia and Nigeria. As such, terrorists' attacks remain incessant, sporadic, and continuous, in a nutshell, unabated with the adoption of the slogan of 'no retreat, no surrender' by the insurgents. This is why the Boko Haram insurgency in Nigeria's northeast has remained recalcitrant. In Somalia, the situation is even worse. Given the fragility and its declining capacity to checkmate Al-Shabaab's onslaught, much of the territory has fallen into the hands of warlords (Maiangwa, 2014).

Therefore, the question could be asked: why has terrorism and insurgence remained persistent despite efforts to crush the phenomena? What are the security implications of the protracted terrorism and insurgence? What could be done to flush out terrorists and insurgents from African nations? For ease of progression and the intent of accomplishing the objective of this paper, the study is structured into six sections. Section one discusses the conceptual and the theoretical framework, while section two treats the evolution of terrorism and insurgence. Section three examines the causes, incidences, and trends of terrorism and insurgency in Africa Nations; section four assesses the effects of terrorism and insurgency on African states. Section five evaluates the efforts made to checkmate incidences and trends of terrorist insurgency, while section six offers the conclusion and recommendations.

Conceptual Framework

Terrorist Insurgence

Scholars of various ideological persuasions and backgrounds like Zalma (2011), Ayeni-Akeke (2008), Golder & Williams (2004), Roberts (2002), Heng (2002), Whitaker & Sloan (1978) (cited in Rosenje, 2018) as well as many institutions like the United Nations (UN) (2004) have given a variety of meanings to terrorism and insurgency. There is difficulty among nations and organizations to have a mutually acceptable definition of terrorism basically due to differences in ideological perception of the individual nations and organizations on the notion that 'one man terrorist is another man's freedom fighter.'

Despite these divergences, an attempt is made to offer some of these definitions. Terrorism, for Kiras (2007, cited in Ayodeji, 2018), is often perceived as the continuous use of violence by a small group of people against predetermined targets with the sole aim of realizing a political agenda like instilling fear in the people and government and drawing attention to a political grievance. It is perceived as a politically motivated tactic involving the use of threat, force and violence, and widespread propaganda to achieve a set goal (Weinberg, Pedahzur, & Hirsch-Hoefler, 2010). The 2004 United Nations Security Council Report (cited in Akpotor, 2013) depicted terrorism as any act embarked upon and intended to cause death or serious bodily harm to civilians or non-combatants to intimidate a population or compel a government or an international organization to do or abstain from doing any act.

On the other hand, the insurgency is often regarded as an organized resistance movement deliberately created to challenge and ultimately usurp the powers of established political authority. Hence, the United States Department of Defence (DOD) (2016, cited in Rosenje, 2018) perceives it as an organized use of subversion and violence to seize, nullify or challenge political control over a region. In other words, it seeks to overthrow an established government and replace it with an autonomous national territory within the confines of the existing state. In tandem with this perception, Hayden (2007, p. 270) avers that insurgency is best defined as an organized movement aimed at overthrowing or destroying a constituted government through subversion, espionage, terrorism, and armed conflict. O'Neil (cited in Moghadam, Berger & Bellakova, 2014, p. 3) conceives insurgency "as a struggle between a non-ruling group and ruling government or authority, where the former uses a combination of political and military means to challenge government power and legitimacy while trying to obtain or maintain control over a particular area."

For the terrorist insurgents, the Machiavellian notion of the end justifies the means is an appropriate strategy for attaining goals. By implication, terrorists' insurgency could, therefore, be conceived as an organized and violent movement that adopts the use of terror or violence to achieve its ultimate goal, which is usually political in nature. Hence, in terrorism, all methods, approaches, and strategies are welcome in the pursuit of achieving their goals. For instance, suicide-bombing, kidnapping, assassination, hijacking, arson, the use of Improvised Explosive Devices (IEDs), and incessant and sporadic violent attacks of the guerilla warfare model are usually adopted by insurgents.

Security

Security is regarded as one of the core values of every nation and thus accorded utmost attention by the state and other stakeholders. There are divergent perceptions from scholars concerning the meaning of the concept. Hence, scholars have no unanimity about what the term connotes. Security is generally regarded as a state of existence that guarantees freedom from fear and intimidation, which could hinder the growth of the individual or group and the actualization of his/its dreams and desired goals. By this perception, any situation threatening peace, law, and order is referred to as a security risk and should be avoided or quashed to ensure the good of all within the state.

According to the Merriam-Webster Dictionary online (2020), security refers to measures to guard against espionage, sabotage, crime, attack, or escape. Though this definition gave us an insight into the nature of security needs and the specific spheres which require safeguards, it has downplayed the issues of peace and tranquillity, which are the core building blocks upon which security is initiated. For Ufot, Peter, John, and Anietie (2014), security involves the protection of lives and properties and providing a peaceful and tranquil environment where individuals can go about their lawful businesses. Also, security is conceived by Asmau and Abdulrasheed (2020) as being secure and free from both fears of physical and psychological abuse, violence, persecution, or death and wants such as food, health, and a good job. The term security thus constitutes a variety of ideas to different people depending on the prism through which it is perceived and the philosophical construct of the individual perceiving it.

From the perception of neo-liberalists, security is viewed as a primary responsibility of the state, while the post-modernists regard it as being within the purview of non-state actors, thus denying the role of the state as being the major provider of security. The latter, therefore, canvasses that the state should be more concerned with the economic security of individuals and groups rather than the security of the state, emphasizing that the root causes of insecurity could be found within the confines of economic interactions (Ogunleye, Adewale, Alese & Ogunde, 2011). From the foregoing explication, security could imply the state of existence which promotes or facilitates an atmosphere of peace, order, and tranquillity that guarantees development and the realization of individual or group aspirations.

Theoretical Framework

Frustration-aggression theory is adopted as a theoretical framework for this paper. The origin of the frustration-aggression theory is traceable to John Dollard and his associates (1939, cited in Best, 2012). However, the concept was later expanded and modified by scholars like Leonard Berkowitz and Aubrey Yates (1962, cited in Best, 2012). Theorists of this perspective rely predominantly on psychological theories of motivation and behavior and frustration-aggression doctrine. Sigmund Freud, the doyen of psychoanalytic theory, believes that human actions are determined by instincts. In line with this perception, Freud, Rahman & Momtax (2013) asserted that when the expression of these instincts is frustrated, it triggers an aggressive drive in man. Furthermore, Zartman (2005) averred that conflict has an ontological basis in human needs and that the denial of the satisfaction of these needs causes violent conflict or causes resolvable differences to degenerate into armed conflict (p. 45).

While expatiating on the issue, Berkowitz (1993) explained that aggression is predicated on any action that devastates the victim either psychologically or physically or both (p. 213). Furthermore, aggression is depicted by Bulhan (1985) as any relation imposed by any actor that impairs the well-being of another (p. 102). Elucidating further on aggression, scholars like Feierabends & Nesvold (1969) and Davies (1962, cited in Faleti, 2012) pointed to the difference between what people feel they want to deserve and what they actually get, that is, want-get-ratio, implying the difference between expected need satisfaction and actual need satisfaction (p. 47). The theory thus argues that where attainment does not meet expectations, the tendency is for people to confront those they hold responsible for frustrating their ambitions. This is the central argument that Ted Robert Gart's (1980, cited by Faleti, 2012) relative deprivation thesis addressed in saying that the greater the discrepancy, however marginal, between what is sought and what seems attainable, the greater will be the chances that anger and violence will result (p. 47).

In reinforcing this notion, Gurr (1980) holds a strong correlation between frustration and aggression, stressing that people usually tend to fight against what they perceive as an impediment to attaining their goals. The implication is that aggression becomes inevitable whenever frustration occurs. This is in concurrence with Mayor's (1976) perception that the frustration of desire increases the tendency toward violent aggression. This illustration indicates that frustration leads to the building of aggressive instincts within the mental calculations of the brain, which, when released, leads to violent behavior. Hence, aggression requires a series of steps, namely activation of demands, the frustration of such demands, mental calculation of what or who is responsible for the frustration, and action against the perceived cause of frustration.

It is, therefore, gratifying to mention that aggression in this respect is not just a product of natural reaction or instinct as realists and biologists' theories perceive it. Instead, it is the outcome of frustration. For instance, they are conceived within the process of governance, the stark reality of what the individual or group, in this case, the terrorists, who more often than not, are ignited by religious extremism, stand to lose in the aftermath of not achieving their goal-establishing an Islamic state. In such a situation, they stare such individuals or the group in the face and psychologically move them taking laws into their hands to upturn the situation. In other words, in a situation where the legitimate desire to establish an Islamic state fails either by direct or by indirect consequence of the way the crisis is conducted, the feeling of disappointment may lead such individuals or groups to express their anger through violence that will be directed at those they hold responsible or people who are directly or indirectly connected to their failure.

This is what the pervasive terrorist attacks in northeast Nigeria within the last decade portend for Nigeria. Suffice to say that though the frustration-aggression theory is tenable and useful in explaining the occurrence of violence, it, however, has its limitations. Human actions from the political theory perspective are not only guided by psychological feelings alone but by a series of other considerations such as economic, political, emotional, moral, rational, and even spiritual. As such, it is expected that the drive for human action should be demonstrated with restraints and moderation and not necessarily by violence. Most of the escalated crises that had degenerated to open war have been resolved on the table in the long run. From an African political thought perspective, this perception is encapsulated in Yoruba proverbs and idioms such as: 'the end of war is usually uncertain' (*ibere Ogun laamo, enikan kii mo ipari ogun*).

Despite the noticeable flaws in frustration-aggression theory, as pointed out in the preceding paragraph, it is still useful in explaining terrorism because terrorist groups always perceive that they are excluded in political and socio-economic considerations of government. Their objective is, therefore, to force the government to initiate inclusive policies that will take care of their peculiar challenges. Frustration-aggression theory is thus a useful theoretical framework for this paper because a bloody phenomenon cannot be explained with a bloodless theory (Horowitz, 1985, p. 140).

Evolution of Terrorism and Insurgence

The origin of terrorism and insurgency could be located within the context of history. The modern history of terrorism shows a metamorphosis otherwise called waves, which could not be ignored. To Rapoport (2013), the historical background of terrorism is provided in four waves of the analytical framework, which explains the origin of terrorism in the modern sense. The Anarchists' wave, the first of the four, culminated in the Russian populist group "Narodnaya Volya" (People's Will), prevalent in the 1880s. This, in succession, was followed by the anti-Colonial wave, which intersected between the 1920s and the 1960s and was clandestinely designed to seek freedom and liberation for the colonies of the imperial powers. The third wave, referred to as the New Left Wave, started in the 1960s and lasted till the end of the 20th century, and lastly, a radical Religious Wave, which could be traced from 1979 till now.

To corroborate Rapoport's theoretical underpinnings, Al Qaeda's terrorist attacks on the Pentagon and the World Trade Centre on September 11, 2001, otherwise called the 9/11 attacks, leave no one in doubt that the religious wave is systematically ravaging the global world today. The emergence of ISIS, which is regarded as a brainchild of Al Qaeda, has brought to the limelight the deadliest terrorist group in the contemporary era, thereby affirming Rapoport's perception of the fourth wave. Parker and Sitter (2016) averred that the 19th-century origins of modern terrorism could be located within the context of a series of technological advancements, which grew amidst the communication revolution and arms technology at the end of the 19th century. The indiscreet nature of these developments, which characterized the last wave of 19th-century terrorism, made destructive military formations fall into the hands of a few reckless non-state actors, as evident in the trends of current terrorist attacks worldwide.

No wonder the United Nations (2018) argued that the contemporary insurgents adopt an array of strategies to unleash terror on targets, ranging from military installations to other soft spots. These insurgents are often regarded as saddled with liberating their people or striving for good governance. In contrast, ISIS and other terrorist groups justify their actions on religious grounds as freedom fighters seeking the protection of their rights and privileges. Meanwhile, all these radical groups have a shared behavior of hand-twisting their national governments to concede to their requests. To Morozov (1880), terrorists adopt assassination of prominent figures, attacks on major national installations, and disruption of national events as calculated strategies of sending strong warning signals to those within the corridors of power. These attacks are strategically coordinated toward the attainment of a set of demands, notwithstanding the obvious reality of diversity and religious mix.

However, Africa is not immune to the trends within the global community of nations, as it has to do with the threat of terrorism and the devastating effects of such actions unleashed daily by terrorist insurgents. Terrorism in Africa may be traced to the expansionist wars fought many years ago, the long years of the slave trade, colonial rule, and its attendant dehumanizing characteristics. According to the United Nations (2016), the North African nations of Egypt, Tunisia, Algeria, Morocco, Libya, and Mauritania have come under one form of terrorist attacks in the recent past or are even going through one in the present.

The West African sub-region, comprising Benin, Burkina Faso, Cape Verde, Côte d'Ivoire, Gambia, Ghana, Guinea, Guinea Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone, and Togo, could be described as a deadly theatre of war, due to the series of incessant attacks by a number of terrorist groups chiefly among which is Boko Haram and ISIS-WA of recent, which have taken responsibility for a number of damages in the Northern Nigeria and now symbolize terror to all within that sub-region.

Elsewhere in Central Africa, in nations like Cameroon, Central African Republic, Chad, the Democratic Republic of the Congo, Equatorial Guinea, Gabon, Republic of the Congo, and Sao Tome, the story has not been different compared to the odds witnessed and the terror that pervades other sub-regions. In fact, Chad and Cameroon have remained in the news in the past two years, ditto the activities of Boko Haram. The story within the East African sub-region has not been different from that of other regions. Countries like Comoros, Djibouti, Eritrea, Ethiopia, Kenya, Rwanda, Somalia, South Sudan, Sudan, Uganda, and Tanzania have suffered at the hands of Al-Shabaab, which has killed both military personnel and civilians in large numbers (Maiangwa, 2014). Though different in terms of terrorist invasion, the Southern-Africa sub-region has been able to maintain a good level of counter-terrorist protocols compared to other African nations when placed side by side (Bester, 2015).

Rapaport (2004) observed that the fourth wave of religious-based terrorism is a powerful and destructive wave that has ravaged the global village. Recounting the woes of the fourth wave of Rapaport, Nigeria has suffered different incidences of devastating losses of both human and critical material components of the society since the first attack launched by Boko Haram in 2009. According to Uzochukwu (2014), the Boko Haram insurgence geared toward Islamising Nigeria because of the shared belief that "western education is forbidding" started as an ideological stance but subsequently evolved to promote the Islamic faith through jihad.

Causes, Incidences and Trends of Terrorism and Insurgency in African Nations

Scholars such as Piazza (2007) and Wilkinson (1977) and institutions like World Bank (2006) and United Nations News Service (2001) have canvassed various factors for the emergence of terrorism and insurgency. Paramount among these factors is the issue of economic deprivations, the feeling of political alienation and neglect, the porosity of borders and arms proliferation, and religious prejudice, among others.

Terrorism and insurgency are often regarded as products of poverty, economic deprivation, and vocation for economic gains (Adedire *et al.*, 2016). The prevailing poverty encourages the incubation and flourishing of terrorist insurgency. It is contended that the endemic corruption prevalent in Africa has discouraged equitable distribution of wealth and resources, thus giving the privileged few the opportunity to plunder state resources for their selfish advantage. This situation has deepened the poverty crisis, invariably widening the gap between the rich and the poor. Suffice to say that the poverty level in Africa is disquietingly high and estimated to be between 50 and 60 percent in comparison to the 30-45 percent in other developing nations (World Bank, 2006). This is why the former United Nations Secretary-General, Kofi Annan (United Nations News Service, 2001) while speaking before the General Assembly, asserted that no one in the world can be comfortable or safe when so many people are suffering and deprived.

Furthermore, Piazza (2007) averred that impoverished nations populated by poorly educated and unemployed masses, displaying a widening gap between the rich and the poor, and characterized by low literacy rates are fomentation tanks for dangerous and violent militants. What this suggests is that low economic standard of living and weak socio-economic potentials make people prone to political extremism, which encourages violence in developing nations, particularly in Africa, where poverty has often led to identity conflicts along ethnic, religious, and regional lines.

In Africa, terrorism is often triggered by political alienation, exclusion, injustice, and denial of rights. Wilkinson (2007) defined politically motivated terrorism as the systematic use of murder and destruction and the threat of murder and destruction to terrorize individuals, groups, communities, or governments into conceding to the terrorists' political demands (p. 49). It is pertinent to point out that most of the insurgent groups in Africa emerged as a result of resistance to government inefficiency, maladministration, and highhandedness. They could also be regarded as the product of response to the specific political context of a milieu. For example, the Lord Resistance Army (LRA), led by Joseph Kony, emerged from the misrule of Milton Obote's regime in Uganda (Maiangwa, 2014), while the killing of Yusuf Muhammed, the leader of Boko Haram, made the group to assume a violent posture in Nigeria during the regime of President Jonathan Goodluck.

Another factor that accelerated terrorist insurgence is the porosity of borders and arms proliferation in African countries. Though there are rules guiding the movement of persons across borders in Africa, the unguarded nature of borders facilitated illegal and unrestrained migration of people who formed the core of the insurgents. The readily available pool of men from which recruitments are made advanced the cause of the insurgents, while the arms at their disposal gave them the effrontery to dastardly attack people and communities. This development has invariably turned insurgency into a lucrative business for a lot of cartels in Africa, especially those involved in the illegal sale of guns.

More importantly, there has been a paradigm shift in contemporary warfare within the last three decades. The war between and among nations has paved the way for that between state and non-state actors in the form of insurgency against established governments of various nations, such as the Boko Haram insurgence against Nigeria, Niger, Chad, and Cameroon. The terrorists' insurgences are fast escalating partly due to the need to create markets for the sale of arms and ammunitions manufactured by the developed arms-producing nations and their accredited trading cartels/conflict entrepreneurs and somewhat the need to strengthen the bond of military dependency of the developing nations of the world (Otinche, 2018).

Perhaps the fascinating factor in the emergence of terrorists' insurgence is the issue of religious prejudice. Fundamentally, religion and culture are critical in explaining terrorist insurgence in Africa. These issues have generated fractious conflicts in culturally segmented societies of African nations where social affiliations are built along identity-based considerations. Due to the sentiments and emotions attached to religious and cultural issues, many African individuals tend to be more fanatical about devotion to their faith and cultural heritage than their nation.

This situation brings about the tendency to create animosity among people with ethnic diversity, invariably raising religious dogma to the level of radicalization of every aspect of life, with people getting disconnected from government calculations and seeing nothing good in government, its policies, and programs. This is usually the situation with every terrorist group, which repulses every government action and displays anger and hatred towards government agents, institutions, and western civilization. For instance, the Al-Qaeda leader, Osama bin

Laden, on the strength of Islamic religion and culture, accused Saudi Arabia of allowing the US, a Kafar (infidel) nation, to occupy and establish a military base in Saudi (Maiangwa, 2014).

Within the last two decades, the nature and dimensions of attacks of these terrorist insurgent groups are similar. In strategy, they all adopt the guerrilla warfare approach of incessant and sporadic attacks on their targets, which range from the bombing of government institutions to the kidnapping of government officials, suicide-bombing of public utilities, massive attacks on an unarmed civilian population, and the use of Improvised Explosive Devices (IEDs). The killing splurge became more heightened with the pervasive proliferation of small arms and light weapons (SALWs), which has become prevalent in Africa.

In countries like Tunisia, Egypt, Morocco, and Libya in North Africa and Algeria, Mauritania, Niger, Mali, Sudan, and Chad in the Sahel region, where Al-Qaeda in Islamic Maghreb (AQIM) holds sway, where numerous violent attacks have been carried out at intervals on the population of these nations. ISIS terrorist group, which is entrenched in the Middle-east, has extended its tentacles, activities, and operations into West Africa under the banner of ISIS-WA, with a stronghold in Sudan where it has been extending its operations into Nigeria in collaboration with a splinter faction of Boko Haram led by Abu Musab al-Barnawi (USDOS, 2018).

As already observed in the preceding paragraphs, African nations have not remained the same since the emergence of contemporary terrorist attacks within the last two decades, which have left thousands of people dead and many more physically injured. The continued insurgents' attacks have become worrisome to all and sundry within and outside African nations. For instance, Gillespie (2014) and Hanna (2015) argued that violent deaths from Boko Haram insurgency alone were estimated to be about 12,000 over time. However, the number had soared significantly since 2009, when the group began to acquire more deadly military equipment.

According to Olugbode (2016), the affected region has, in terms of infrastructure and socio-economic facilities, suffered massive destruction worth N1.782 trillion ($9 billion) while the number of Internally Displaced Persons (IDPs) has escalated to over 2.8 million people. Since the commencement of ISIS-WA joint operations in Nigeria, Boko Haram is said to have overtaken the Islamic State of Iraq and the Levant (ISIL) to become the most deadly terrorist group in the world. Death attributed to the group has increased by 317 percent to 6,644 in 2014 (IEP, 2015).

Though the US Department of State (2019) posited that since the September 11, 2001 attack, the United States had been constrained to devise and nurture a new state's response to terrorism internationally, while on the other hand, Boko Haram, in collaboration with ISIS-WA in Nigeria has continued to sustain acts of terror against government and civilians. The strategies adopted by the latter included kidnapping, suicide-bombing, inflicting injuries of varying degrees on the victims, and sometimes the execution of the captured victims. Among other large-scale terror acts carried out by Boko Haram and ISIS-WA is the abduction of 276 school girls from Chibok, Borno State, in 2014 (Amnesty International, 2015). These incidences heightened the feeling of terror and insecurity years after the devilish acts were carried out.

Furthermore, these terrorist groups have not relented in inflicting deadly harm on the general public, as evident in the US Department of States report (2019). In another instance, suspected Boko Haram terrorists killed about 30 people. They left about 42 injured on June 12, 2019, when three Improvised Explosive Devices (IEDs) were detonated at a market in Konduga, Borno State (Rahim, 2019). Furthermore, suspected ISIS-WA terrorists were reported to have attacked a convoy of Action Against Hunger (AAH) and Health Ministry employees in Borno State on July 18, 2019, in which a driver was killed while one AAH staff member, two drivers, and three health ministry workers were declared missing or reportedly taken as hostages (Haruna, 2019).

The trend of operations of Boko Haram and the ISIS-WA coalition indicates that they adopt hit-and-run tactics, otherwise called guerrilla strategy. As observed, both groups usually lay ambushed to catch their unsuspecting victims unawares. These operations are unarguably aimed at frustrating the government's actions through terror attacks. The insurgents prefer these trends because they know that a face-to-face confrontation with government forces may lead to large casualties for their men because the government will have an advantage over them in terms of a higher number of military personnel and equipment.

About four prominent Islamic groups in Somalia, Al-Shabaab, Hizbul Islam, AhluSunna Wal-Jama’a, and al-Ittihad al-Islamiyya, engage in sectarian and clan wars and are invariably opposed to Transitional Federal Government (TFG). Of all these, the most perceptible and lethal is Al-Shabaab. The group was originally known as Harakat al-Shabaab al-Mujahideen and is based in East Africa. Its operations cover Somalia, some parts of Kenya, and Tanzania. Apart from benefitting from foreign fighters to strengthening its terror machinery, the organization received equipment and training from countries like Iran, Syria, and Libya (Solomon, 2015). Somalian communities in the diaspora equally provided logistics and financial support to the group. Such support came from Eastleigh in Nairobi and Dubai (Ploch, 2010). Notably, the group earned significant revenue from controlling ports, road tolls, and taxes on businesses in Somalia (Ploch, 2010).

Since Somalia has got no stable government for almost twenty years, it has enabled non-state actors to move in and out of the country without detection, interception, or neutralization (Burgess, 2015). Though there were collaborative efforts between and among the Somalian government, African Union forces led by the Kenyan and Ethiopian military, and the US to crush the Al-Shabaab offensively, Al-Shabaab's allegiance to Al-Qaeda strengthened the group to withstand the coalition. Al-Shabaab attacks, therefore, indicate how terror groups use ungoverned spaces- the porous borders, non-existent or ineffective immigration control, and lack of central authority in Somalia to recruit and network in East Africa. Thus, it became a terror and dealt many devastating blows to the Somalian nation, inflicting serious damage on its economy and a threat to its security.

Another terrorist group that has been active and operating in Northern Uganda and some parts of the Democratic Republic of Congo is the Lord's Resistance Army (LRA). This is a Christian sectarian group under the leadership of Joseph Kony.

Table 1 chronicles terrorist insurgent attacks in some African nations and depicts the pervasive and dastardly operations being carried out by these terrorist groups.

Table 1: Chronicle of Terrorist Insurgents' Attacks in Some African Nations

S/No	Date of Attack	Name of Terrorists' Insurgents	Place of Occurrence	No of Casualty
1.	June 16, 2011	Boko Haram	Nigeria Police Headquarters, Abuja, Nigeria's capital	13 people killed
2.	August 16, 2011	Boko Haram	United Nations Building, Abuja	About 34 People killed
3.	December 25, 2011	Boko Haram	Bombed St Theresa Catholic Church, Madalla	46 people were killed

4.	January 21, 2012	Boko Haram	Multiple bomb blasts in Kano	About 185 people killed
5.	March 11, 2012	Boko Haram	Bombed St Theresa Catholic Church, Rayfield, Jos	11 people were killed and many were injured.
6.	March 23, 2013	Boko Haram	Attacked Kano, Adamawa and Borno, burnt banks, police stations and prisons	28 people were killed and many injured.
7.	September 29, 2013	Boko Haram	College of Agriculture, Gijba, Yobe State	78 students killed
	2014	ISIS-WA backed Boko Haram	Chibok, Borno State	Abduction of 276 female students
8.	February 9, 2016	Boko Haram	Two suicide bombers attacked IDPs camp in Dikwa, Borno State	58 killed and 78 injured
9.	January, 2017	ISIS-WA	Night attack against Nigerian troops at Kamuya village	3 Nigerian soldiers killed
10.	2018	Boko Haram/ ISIS-WA	Dapchi in Yobe State	113 students were abducted
11.	February 12, 2019	Suspected ISIS-WA	Attack on the convoy of Governor Babagana Umara Zulum of Borno while on checks along Nigeria/Cameroon border	10 persons were killed
12.	July 27, 2019	Suspected Boko Haram	Near the Borno State capital	About 65 people killed
13.	January 18, 2013	Radical Islamist linked to AQIM	Algeria Gas Plant Hostage	34 foreign nationals, including Algerians killed
14.	March, 2015	Radical Islamist linked to AQIM	Attack on Bardo National Museum, Tunis	20 people were killed and 44 injured
15.	June, 2015	Radical Islamist linked to AQIM.	Attack on Tunisia beachside hotel in the popular resort of Sousse	38 tourists were killed mostly British and 20 injured.

16.	September 25, 2019	ISIS-WA	Borno	media reported ISIS-WA claiming that it had executed one of the missing aid workers
17.	13th Dec., 2019	ISIS-WA	Borno	ISIS-WA made public that it had killed four of the remaining five hostages.
18.	December 26; 2019	ISIS-WA.	Borno	A video was portraying the execution of 11 Christians claiming that the killings were revenge for the assassination of ISIS leader Abu Bakr al-Baghdadi.
19.	July 11, 2010	Al-Shabaab	Kampala attack during the FIFA World Cup Final in South Africa.	
20	February, 2011	Al-Shabaab	Attacked on African Union base in southern Somalia.	Dozens of soldiers were killed.
21.	September 21, 2013.	Al-Shabaab	Westgate Mall in Nairobi, Kenya.	Over 70 people were killed & over 200 injured. Casualties include Italian, French, British and German nationals
22.	May, 2014	Al-Shabaab	Attack of a restaurant in Djibouti popular with Westerners.	
23.	April, 2015	Al-Shabaab	Attacked Garissa University, Kenya	Over 147 killed
24.	July, 2015	Al-Shabaab	A suicide bomber rammed a car laden with explosives through the gate of Aljazeera hotel in Mogadishu	8 people were killed and 21 injured
26.	January, 2016	Al-Shabaab	Penetrated the El-Ade military base in	Killed over 100 Kenyan soldiers and

			southern Somalia	drove away with their trucks and weapons.
28.	February, 2004	Lord's Resistance Army	Barlonyo Camp	300 civilians dead as a result of fire.

Source: Adapted from Maiangwa, J. S. (2014); Otinche, S. I. (2018); and modified by Rosenje, M. O., *et al.* (2020).

Though a lot of combative efforts were made, especially the military option, by the various governments of these countries, while another collaborative assistance was initiated by the leadership of other countries and institutions/agencies, these efforts, nevertheless, seemed to be inadequate and subsequently ineffective in tackling the scourge of terrorism and insurgence due to some factors such as corruption and weak leadership or its lack of political will. The increasing wave of terrorist attacks has, therefore, deepened the insecurity crisis of African nations to the extent that many of them have continued to nosedive abysmally in the ranking of the Global Terrorism Index within the last six years, as indicated in Table 2.

Table 2: Terrorism Ranking of African Nations between 2015 and 2020

S/ No	Country of Operation	Name of Terrorists' Insurgent Group	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020
1.	Algeria	ISIS-WA	34 out of 162	42 out of 163	49 out of 163	54 out of 163	57 out of 163	65 out of 163
2.	Morocco	AQIM & ISIS	92 out of 162	95 out of 163	122 out of 163	132 out of 163	92 out of 163	102 out of 163
3.	Mauritania	AQIM	107 out of 162	130 out of 163	130 out of 163	138 out of 163	138 out of 163	135 out of 163
4.	Mali	AQIM	26 out of 162	25 out of 163	25 out of 163	22 out of 163	13 out of 163	11 out of 163
5.	Sudan	Al-Qaeda & ISIS-WA	16 out of 162	18 out of 163	18 out of 163	18 out of 163	20 out of 163	26 out of 163
6.	Niger	Boko Haram	51 out of 162	16 out of 163	20 out of 163	23 out of 163	23 out of 163	24 out of 163
7.	Chad	Boko Haram	75 out of 162	27 out of 163	34 out of 163	38 out of 163	38 out of 163	34 out of 163

8.	Cameroon	Boko Haram	20 out of 162	13 out of 163	15 out of 163	16 out of 163	15 out of 163	13 out of 163
9.	Nigeria	Boko Haram and ISIS-WA	3 out of 162	3 out of 163	3 out of 163	3 out of 163	3 out of 163	3 out of 163
10.	Somalia	Al-Shabaab	8 out of 162	7 out of 163	7 out of 163	6 out of 163	6 out of 163	5 out of 163
11.	Kenya	Al-Shabaab	18 out of 162	19 out of 163	22 out of 163	19 out of 163	21 out of 163	23 out of 163
12.	Uganda	Lord's Resistance Army	30 out of 162	40 out of 163	45 out of 163	52 out of 163	49 out of 163	55 out of 163

Source: Extracted from Global Terrorism Index, 2015-2020.

Looking at the placement or position that these countries occupied among the total number of countries rated in the Global Terrorism Index in Table 2 above, one discovers that insurgency has become prevalent, and the security of such countries is persistently threatened and deteriorating. For instance, in 2015, Somalia was 8th worst out of the 162 rated countries, 7th worst out of the 163 countries in 2016 and 2017. In addition, she occupied 6th worst of the 163 rated countries in 2018 and 2019, while in 2020, she was rated 5th worst out of the 163 rated countries in the Global Terrorism Index. In a nutshell, she has terribly declined from 8th worst position in 2015 to 5th worst in the 2020 Global Terrorism Index rating.

Effects of Terrorism and Insurgency on African Nations

The effects of terrorists' insurgency are too numerous to enumerate. Notwithstanding the complexity associated with it, an attempt is made to discuss a few. Terrorists' insurgency often results in the destruction of infrastructure. These inimical acts culminate in infrastructural deficits, which may linger for years as a result of the dwindling economic resources available to the government at a time or the lack of interest or political will by an incumbent political leadership to pursue such program

Just as the destruction of the World Trade Centre and the Pentagon during the 9/11 attacks has impacted negatively on the US, African states have recently lost a lot of their public infrastructure to terrorist insurgency (Maiangwa, 2014; Otinche, 2018).

Governments of terror-prone nations in Africa usually have their attention preoccupied with counter-terrorism initiatives and investments while starving other segments of their national life.

The aftermath of the terrorists' insurgency brings about increased government spending on defense infrastructure instead of on the welfare of the citizenry. This claim is reinforced by the fact that heavy investments are made in the procurement of defense infrastructures such as jet bombers, armored tanks, and other sophisticated instruments of warfare, which usually cost African nations millions of dollars.

There is no gainsaying that the aura of uncertainty and fear of the unknown usually pervade terror-prone regions. The incessant insurgents' attacks on unarmed citizens have contributed to the desertion of businesses and farmlands in search of secured greener pastures for the people of Nigeria's North-East like their counterparts in other terror-prone regions of Africa such as the Democratic Republic of Congo and Somalia to mention only but a few. The lack of security and the imposed psychological trauma occasioned by terrorists' insurgence make life unbearable and stifle the pace of development. Suffice to say that development could only thrive in an atmosphere of peace and tranquility, which is currently lacking in the terror-prone regions.

The low rating on the ease of doing business indices is a crucial consequence of terrorists' insurgency. The constant low rating of African nations, when measured by the (Global Ease of Doing Business, 2020) scale, has always stood against the states of the continent compared with other nations in relatively secured continents. Such indices as security, power, and type of government, among other things, have often counted against African states, which are either low or lacking in all indices of the scales. In a broader context, nations like Nigeria, South Sudan, the Democratic Republic of Congo, Chad, and Cameroon can barely generate electricity sufficient for their local consumption. Additionally, the pervasive kidnapping, and the bombing of soft targets, among other crimes, have made it impossible for the global rating of the African nations to improve when scaled.

There is no doubt that terrorists' insurgency brings about a reduction in government revenue. This fact is inevitable in terror-prone societies of African nations as in other continents. Terrorists' insurgency will, for example, hinder movements and thus reduce tourism activities, which is one revenue-spinning industry in every African nation nowadays. In contemporary times, local and international tourists naturally stay away from nations or regions blacklisted to be unsecured or volatile the advice of their national governments or security agencies. The consequence of the foregoing leads naturally to the loss of revenue and foreign exchange earnings until the security situation improves and tourists can be guaranteed their safety**.**

Suffice to say that the drainage and destruction of human capital constitute a product of terrorist insurgency. The terrorists' activities in their different colorations negatively impact the psyche of the citizens of terror-prone regions of Africa, thereby instigating an exodus of the energetic workforce out of their local communities or national borders to other conducive environments where their aspirations could be realized in tranquility. While some relocate to neighboring communities, others prefer to seek greener pastures in Europe and the US, leaving a deficit in the human capital needs of their homelands. Thus, Africans readily migrate to Europe and other parts of the developed economies, thus changing their environment as a result of the increasing hardship confronting them at home.

Since no economy flourishes in an environment of insecurity or hostile business circle, terror-prone nations are usually characterized by stunted economy. In reality, the activities of terrorist insurgents with the carnage that follows naturally repels investors and discourages direct investment flow (DIF). In such a situation, every segment of the economy of African nations suffers, thus reducing the economic viability of these nations and possibly their resilience to spring back on time.

Evaluation of Efforts Made to Checkmate the Incidences and Trends of Terrorists' Insurgency

Just as it has been observed in the preceding paragraphs of this paper, September 11, 2001, remains critical to the radical fight against all forms of terrorism and insurgents within the global framework, giving the spontaneous responses that followed the twin bombing of the World Trade Centre and the Pentagon. Thus, the post-9/11 attack has witnessed an array of legislative instruments across all spheres of human endeavors, with the UN taking the lead.

To provide the required legal and structural impetus to fight the menace of terrorists' insurgence, the UN took the bold step of initiating protocols aimed at countering terrorism in its holistic sense to affirm the dreams of its founding fathers. According to United Nations (2003), all member states are expected to join the fight against all forms of acts that constitute terrorism. This position became evident in its resolution number 1373 (2001), dated September 28, 2001, in which the highest organ (UN Security Council) opined that:

> *"acts, methods and practices of terrorism (were) contrary to the purposes and principles of the United Nations (and) that knowingly financing, planning and inciting terrorist acts (were) also contrary to the purposes and principles of the United Nations"* (Para, 5).

In order to reinforce the foregoing position, the UN established protocols, conventions, and committees to give a foothold to the counter-terrorism war and empowers all nations to collaborate via intelligence sharing and tactical advancements to stamp out all degrees of terrorism perpetuated in the world. It is pertinent to point out that besides creating these legal and structural instruments, the UN failed to draft a military contingent or marshal funds to confront this dreaded monster. This complication arises due to World Powers' politics, clash of interests, and the need to realize the vested interest of individual Great Nations. For instance, to date, Russia supports Syria's leadership in its repressive measures against its people to realize its vested national interest.

In Africa, similar legislative backings have been granted while different laws have equally been initiated by the African Union and are expected to be replicated by all states within the continent. Despite these combative efforts, the government's success over the terrorists' insurgency appears limited. Ogbonnaya (2020) canvassed that the counter-terrorism war waged by the Federal government of Nigeria has chunked a great deal of resources in the past decade with very few positive results to show for it. According to him, despite the enormous expenditure of the government, terrorists' insurgence has killed well over 30,000 people, with over 2.4 million now living in the Internally Displaced People's camps spread across Nigeria's Northeast.

The foregoing trend affirms that the Nigerian state has consciously deployed resources to counter-terrorism, even if much success has not been attained, possibly due to some challenges such as corruption (Saliu & Saka, 2019). The initial government efforts at checkmating Boko Haram insurgency revolved largely around the security approach, which is the traditional military deployment to confront the scourge (Nwogwugwu, Alao & Ikechi-Ekpendu, 2018). This invariably brought about the allocation of huge funds to prosecute the war. With the allocation of 6.7 trillion Naira to the security sector between 2010 and 2017 for the counter-terrorism war, Ogbonnaya (2020) argued that the funds are mismanaged. He justified that the collaboration with the Multi-National Joint Task-Force is one of the significant diversions; otherwise, the war is expected to have ended by now.

Furthermore, recent reports indicated that much of the allocations meant for the procurement of arms and ammunition were diverted to private pockets to fund political campaigns and elections (Nwogwugwu, Alao & Ikechi-Ekpendu, 2018). For instance, the allocation earmarked to fight the Boko Haram insurgency during Goodluck Jonathan's administration was diverted by the former National Security Adviser (NSA) Sambo Dansuki and shared among the Peoples' Democratic Party (PDP) leaders (*Daily Post,* 2015; *Vanguard Newspaper*, 2015). In a nutshell, the government has deployed both technical and financial resources towards combating terrorism using military strategies under varying codenames but yet to no avail.

Conclusion and Recommendations

Considering the security risks, which have continually disrupted the relative peace enjoyed in African nations before the escalation of terrorists' insurgence and its attendant destructive effects on almost all spheres of the nations, this paper has attempted an insight into the effects of terrorist insurgents across some African nations in particular. Using the frustration-aggression theory in explaining the possible causes of the various types of terrorism, it has been argued that the inability of an individual or group to actualize a conceived aspiration may naturally bread frustration which metamorphosed into aggression or violent clashes; it was established that an aggressor of this kind would target to get possible attention of the government through social disturbance, abduction of public officers and in extreme cases, suicide bombing. Acknowledging the scholarly position of Rapoport (2004), one would no doubt agree that there exists indeed a fourth and destructive wave with visible religious connotations.

Having critically observed the activities of such terrorist groups as AQIM, Boko Haram and ISIS-WA, Al-Shabaab, and LRA, it could be inferred that their mode or operations trends are similar, and their demands are fundamentally religious in nature. On the other hand, governments' responses to curb the scourge occasioned by these terrorist insurgents have equally taken a fire-brigade approach but subsequently appealed for advocacy for international collaborations. In a nutshell, reality has shown that the effects of terrorists' insurgence on the world and African nations, in particular, have been so overwhelming and disquieting for a single nation to handle. Using the September 11, 2001 attacks on the World Trade Centre and Pentagon as a reference point, the world lost peoples of different origins alongside valuables worth Billions of dollars when calculated in monetary terms.

Finally, going by the current religious terror wave across the world, the paper submits that in order to arrest this ugly situation, the government should monitor the preaching of religious fanatics to ensure that extreme religious radicalism is timely nipped in the mud while the security architecture of African nations should be re-engineered towards meeting the needs of the component units of African nations. In other words, within the framework of federalism, the leadership of the component units of African nations should, through constitutional provisions, policy formulation, and implementation, be allowed and empowered to establish local security outfits to take care of their peculiarities to enable them to respond promptly to security crises in their respective domains. In addition, in cognizance of the African proverb, which states that an idle hand is the devil's workshop, gainful employment opportunities should be provided by the leadership for the ever-increasing youth population of African nations in order to stem the tide of restiveness, which readily escalates insurgency.

There is equally the need for the enactment of strong legislation by the government of African nations against all acts of terror and insurgents within their states, as provided for in their national legal framework. To achieve this, it is suggested that all sections of the national and international actors must be on red alert to gather the information that would contribute to the deterrence of possible terrorist attacks before it occurs, especially when warning signals are identified. Furthermore, governments should pay apt attention to collaboration in intelligence gathering while sharing intelligence information so as to ensure an early response to such challenges by relevant agencies.

More crucial to checkmating terrorist insurgency is the need to contend with the interest of the developed arms-producing nations and their agents, those who profit from the sale of arms, ammunition, and other logistics equipment to the terrorist insurgents. It is thus advocated that the vested interest to make huge returns from investment in arms production, which propelled the illegal sale of SALWs to non-state actors and thus perpetuated arms proliferation in Africa, should be pacified.

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Of Gainers, Losers, and Victims: COVID-19 and Securitized Lockdown in Nigeria in Early 2020

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Abstract

This paper analyzes the impact of the Covid-19 lockdown on the Nigerian populace from the standpoint of how the socio-positional backgrounds of people accounted for their differential vulnerabilities in that regard. By way of a qualitative analysis that relied mainly on a desk study, the paper posits that the lockdown was over-securitized and anti-people, considering the gale of police brutality and violation of human rights that attended the process. The paper makes a case for a moderately de-securitized lockdown regime that is implemented based on incentivized moral suasion rather than coercion.

Keywords: COVID-19, Lockdown, Pandemic, Public Health, Securitization.

Introduction

In December 2019, a disease outbreak was recorded in Wuhan city of China. It was a rapidly onset epidemic that came to be known as COVID-19. Caused by a novel virus designated as SARS-CoV-2, the disease was declared a "Public Health Emergency of international concern" by the World Health Organization (WHO) on January 30, 2020 (WHO, 2020a). This was a sequel to the rising international spread of the disease, due largely to human circulation enabled by the global aviation industry.

On March 11, 2020, WHO redefined the hitherto localized epidemic as a pandemic, following its alarming spread and incidence across the world (UNODC, 2020). Various countries began to impose various emergency lockdown measures to mitigate the pandemic, ranging from partial to total shutdown of non-essential economic activities. Regarding enforcement, approaches varied from liberalized to draconian modalities, with the authoritarian regimes more inclined to the latter (Sefa-nyarko, 2020). The common feature of the lockdown in various jurisdictions has variedly been the tendency to securitize (Nunes, 2020). During the securitization process, governments in different countries have sought to respond to the exigencies of the pandemic

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through extra-statutory interventions based on 'decisionist exceptionalism', which undercut the conventional norms of statecraft (Henrieder & Kreuder-Sonnen, 2014). By so doing, the procedures of normal policy intervention have often been sidelined, while extreme contingency measures have been widely resorted to (Sears, 2020).

Following the first reported case of Covid-19 in Nigeria in February 2020, the Federal Government announced a stringent lockdown regime whose initial phase took effect on March 30, 2022. Among other measures, the lockdown was characterized by restriction of public movement and gatherings, prohibition of mass meetings, compulsory wearing of protective nose masks, and closure of schools, markets, and other public arenas. The police enforced the lockdown measures in conjunction with other internal security agencies and specialized task forces. The enforcement of the lockdown witnessed manifest militarization of law enforcement as the police and her allied forces capitalized on the exigencies of the moment to brutalize and victimize the populace under the pretext of Covid-19 containment (Aborisade, 2021). In effect, within the first month of the lockdown enforcement, Nigeria had recorded more police brutalities and human rights violations than Covis-19 cases (Aborisade, 2021).

While a lot has been written on the socio-politico-epidemiological dimensions of COVID-19 (Bisson, Schmauder & Claes, 2020; Bar-Siman, 2020; Figus, 2020), only a little has been documented concerning the material dialectics of its securitized processes. Although COVID-19 fatality has been no respecter of social positions or backgrounds, there is no gainsaying the fact that the masses have been far much more vulnerable. This study proffers a political economy analysis of COVID-19's securitization in Nigeria to ascertain how people's socio-positional backgrounds account for their differential vulnerabilities to the impact of its lockdown. What was the character of the COVID-19 lockdown in Nigeria? What were the essential consequences of its securitization? Did anybody gain at the expense of others in the process? Who were the gainers, losers, and victims? The remainder of the paper is organized into a number of broad thematic areas. Next are background issues, including the paper's purpose, methods, focus, propositions, and frame of reference. This is followed by briefly considering the literature review and analytical framework. Then comes a segment discussing COVID-19 and the political economy of securitization. The last section is the conclusion with recommendations.

Research Methodology

The purpose of the paper is to interrogate the COVID-19 lockdown in Nigeria in early 2020 against the backdrop of its differential impact on the populace. Specifically, the paper seeks to engage a set of analytical posers:

i. What has been the nature and character of the COVID-19 lockdown in Nigeria?
ii. Have the costs and benefits of the securitized lockdown been equitably shared?
iii. Who are the gainers, losers, and victims of the process?

In seeking to answer these questions, the paper adopted an exploratory analysis anchored on insights from a desk study. The desk-based insights were systematized against the postulates of securitization theory to proffer a theoretically grounded narrative capable of engendering and informing future empirical inquiries on the relevant aspects of the subject matter. The paper follows the logic of qualitative analysis, whose thrust is prosecuted thematically in line with the objectives. It is expected that the insights and submissions from the analysis would serve as a veritable prima facie premise for more rigorous evidence-based research on the subject matter.

Conceptual Exposition: COVID-19, Securitization, Lockdown

Certain concepts are key to our discussion on the gainers, losers, and victims of the COVID-19 pandemic in Nigeria. These are COVID-19, political economy, securitization as well as lockdown. In this section, we attempt to clarify the conceptual undergrowth around these terms.

COVID-19

COVID-19 is an acronym for Corona Virus Infectious Disease-2019. It is the variant of the highly infectious "severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2; formerly called 2019-nCoV)"[4] Officials reported the first human cases of COVID-19 in Wuhan City, Hubei Province, China, in December 2019. It was then reported to the WHO on December 31, 2019. On January 30, 2020, the WHO declared the COVID-19 outbreak a global health emergency, and on March 11, 2020, the agency declared it a global pandemic[5]. The WHO explained that most people infected with the COVID-19 virus would usually experience mild to moderate respiratory illness and recover without requiring special treatment. However, older

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[4] (https://emedicine.medscape.com/article/2500114-overview).
[5] (https://emedicine.medscape.com/article/2500114-overview)

people and those with underlying medical problems like cardiovascular disease, diabetes, chronic respiratory disease, and cancer were more likely to develop a serious illness if infected by the virus (WHO, 2020b).

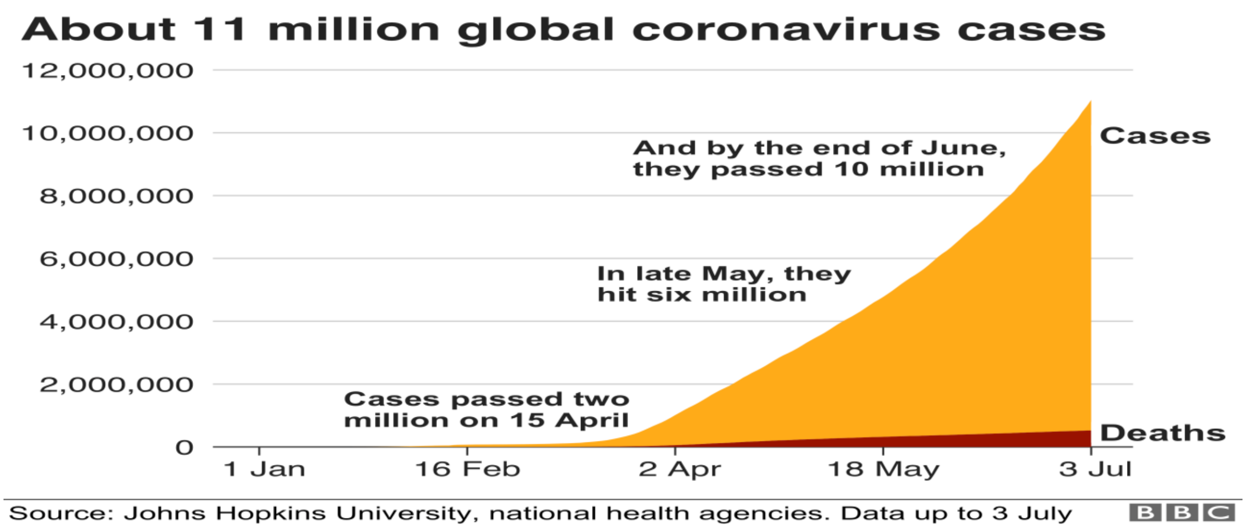
Chinese officials traced some of the earliest known cases to a wholesale food market in Wuhan. Many initial patients were stall owners, market employees, or regular visitors to this market. The market was closed on January 1, 2020. There were, however, some of the initial cases that did not have apparent links to the market in Wuhan. This fact triggered speculations about the possible suppression of information on the actual origin of the disease by the Chinese authorities. Intense speculation and outright accusations that COVID-19 may have had more clandestine origins ensued. While some suggested that the virus may have accidentally leaked from a Chinese laboratory, the Wuhan Institute of Virology administered by the Chinese Academy of Sciences, others of conspiracy persuasion believed the virus was engineered to spread among humans as part of a bioweaponry program. The latest thinking gained traction following its vociferous propagation by the United States president, Donald Trump. However, upon further inquiries, scientists appear to be united around the view that the virus has a natural animal origin and was not a manipulated or constructed virus (Hjelmgaard, 2020). The United States intelligence community has also supported this view (see Seldin, Jeff, 2020).

The latter school of thought recalled that many similar viruses are found in wild bats, so it seems likely that the origin of this one is probably via an intermediate host. An earlier variant of the Coronavirus, SARS-CoV-1, was the cause of the Severe Acute Respiratory Syndrome (SARS) outbreak in 2003, while yet another variant was also responsible for the emergence of the Middle East respiratory syndrome, or MERS-CoV that was first identified in Saudi Arabia in 2012.[6] Both SARS and MERS were known to have originated from bats. Without strong counterfactual evidence, scientists are persuaded that COVID-19 also has its ecological origin in bat populations. It has nonetheless been clarified that since there is usually limited close contact between humans and bats, the transmission of the virus to humans may likely have occurred through another animal species, one that is more likely to be handled by humans. This

[6] (https://www.who.int/news-room/fact-sheets/detail/middle-east-respiratory-syndrome-coronavirus-(mers-cov).

intermediate animal host or zoonotic source could be a domestic animal, a wild animal, or a domesticated wild animal and, as of yet, has not been identified (WHO, 2020b).

Meanwhile, despite advances in medical science, the Coronavirus is continuing its spread worldwide, with about 11 million confirmed cases in 188 countries. More than half a million people have lost their lives. According to figures collated by Johns Hopkins University, the US accounts for about 25% of the global total of cases. It also has the world's highest death toll, followed by Brazil and the UK. In China, where the virus erupted, the official death toll is some 4,600 from about 85,000 confirmed cases, although critics have questioned whether the country's official numbers can be trusted. South Africa and Egypt have seen the largest outbreaks so far in Africa with 408,052 cases/6,093 deaths, and 90,413 cases/4,480 deaths, respectively, while Nigeria currently ranks third with 38,344 cases/813 deaths.



Source:https://www.ecdc.europa.eu/en/geographical-distribution-2019-ncov-cases

Securitization theory is multi-sectoral. It considers five security sectors: military, economic, political, societal, and environmental (Buzan *et al*., 1998). A potential security threat can be framed within one or more sectors. In Blair's speech, for instance, he framed Saddam's regime as a military and societal threat. This was achieved through his reference to weapons of mass destruction and the incompatibility of Iraq's human rights infringements with the British values of 'freedom, democracy and tolerance' (*The Guardian*, 2003). Securitization theory has been subject to debate, discussion, and critiques over the years (Williams, 2003; Howell & Richter, 2019), which has led to the emergence of second-generation securitization theory to address the critiques as well as provide new insights.

Lockdown

A lockdown is required for people to stay where they are, usually due to specific risks to themselves or others if they can move freely. During epidemics, lockdowns can limit movements or activities in a community while allowing most organizations to function normally or limit movements or activities such that only organizations supplying basic needs and services can function (Dineros & Dipasupil, 2020).

In the context of the COVID-19 pandemic, the term lockdown was used for actions related to mass quarantines or stay-at-home orders (Resnick, March 10, 2020). By early April 2020, 3.9 billion people worldwide were under some form of lockdown. This is more than half the world's population (*Euronews*, April 3, 2020; Business Insider. March 28, 2020). By late April, around 300 million people were under lockdown in nations of Europe, while around 200 million people were under lockdown in Latin America (*Statista*, April 23, 2020). In Nigeria, President Muhammadu Buhari, on March 30, 2020, announced a total lockdown of two states (Lagos and Ogun) and the Federal Capital Territory, Abuja. The three locations are home to almost 30 million people (Mbah, March 30, 2020), and they constitute Nigeria’s commercial, industrial and political capital, respectively. The lockdown was subsequently reinforced and extended to the thirty-six states of the federation and Abuja, with inter-state travels restricted to foods and medical supplies from April to July 2020, when the lockdown was relaxed. However, several social and economic sectors remained shut, including schools at all levels, while many others remained restricted.

Perspectives on Public Health and Securitization: Literature Review

During the Cold War, security threats were framed essentially around the risks posed by the spiraling arms race and the possibility of a Mutually Assured Destruction (MAD) through direct or proxy confrontation between the world's superpowers. With the cessation of the cold war, however, concerns shifted to threats posed by asymmetric warfare waged by "global movements… that do not present their passport at national boundaries" (David Rothkopf, 2008 in Marshal, 2010, p.10) as well as "the myriad challenges posed by infectious disease in a globalized environment" (Yuk-ping & Thomas, 2010, p.447). This led to the rechannelling of energy in both intellectual and policy circles towards the reconceptualization of security to include threats of non-military nature, with greater stress placed on human security.

This paradigm shift was brought into bold relief by the 1994 UNDP Annual Report, *New Dimensions of Human Security.* The report identified seven fields of human security: economic, health, food, health, environment, personal, and community (Gómez & Gasper, 2013). The report further decoupled health security as encompassing infectious diseases in the developing world as well as lifestyle diseases in the developed world. It also suggested that common vulnerabilities in both worlds included an unequal distribution of resources to combat disease as well as unequal access to health services, often resulting in higher rates of infant mortality, the easier spread of infectious diseases, and lower life expectancies (Yuk-ping & Thomas, 2010). The 1994 HDR was, however, criticized because "whereas it created a set of baseline parameters for non-traditional security, in general, and health security, in particular, it only identified issues" without providing "any understanding as to how these health challenges become (sic) to be identified as security threats" (Yuk-ping & Thomas, 2010, p.448).

The first attempt to further clarify the inseparability of health challenges and security threats was subsequently provided by (Buzan, Wæver, and de Wilde), collectively known as the Copenhagen School. They suggested that the course of threat identification, the process by which a health issue becomes 'securitized', could be broken down into several phases (Buzan et al., 1998). According to them, the first phase of securitization requires an actor to identify an existential threat to their existence. The second involves accepting the issue by a target audience (usually civil society) convinced of its existential threat potential. This acceptance comes with a third phase shift whereby an emergency (extra-budgetary) reallocates resources to combat the threat. The Copenhagen School holds that once the threat is successfully resolved, the issue is de-securitized to the extent that, if still present, it simply becomes part of the general policy environment with a reallocation of resources back to earlier priorities (Yuk-ping & Thomas, 2010, p.448).

For these scholars, security is not an objective condition but the outcome of a 'securitizing' speech act (Buzan et al., 1998, p. 26), so that actors 'securitize' an issue when it is perceived as an urgent threat to a given referent object (Wishnick, 2010). An issue is, therefore, successfully securitized when an audience agrees that an existential threat exists to a shared value (Buzan et al., 1998, p. 31). Conversely, actors may downplay the existence of an existential security threat or 'desecuritize' a given issue, which “implies the end of a state of emergency and the return to politics as normal” (Waever, 1995, p. 9).

Several scholars concede that health challenges, whether from infectious diseases or biohazards, represent a clear and distinct form of security threat that requires extraordinary measures or special organizations to address appropriately. Pirates and Runci (2000, pp. 176–93) commented that,

> *Viruses, bacteria, and various kinds of plants and animals have never respected national borders...Now there is growing concern over the impact of increasing globalization on the potential development and spread of new and resurgent diseases across increasingly porous borders.*

Similarly, works by Garrett (1995) and Oldstone (1998) have charted the various types of diseases that have crossed national borders in the past and present, as well as the types of state-society responses that have accompanied each outbreak. In the virology and bio-medical fields, there is a large array of literature on diseases and their impact on the well-being of people (see Claus*e al*., 1994; Guan *et al*., 1996; Brown, 2001; Tumpey*et al*., 2002; Vallat, 2004; Choi *et al*., 2005 in (Yuk-ping & Thomas, 2010, p.449). Furthermore, in the specific field of security studies, Fidler (2000, p.800) noted that ‘prior to the 1990s, infectious disease control, of whatever variety, was a neglected aspect of international relations. Singh (2019) notes that the concept of national security was known in terms of war or conflict until the current era of globalization, which has led to increased connectivity through the various corners of the world, with faster and easy traffic and communication. It has also given birth to an increased volume of trade and traffic flowing around the world and, in the process, led to the rise of global 'microbial traffic', which confronts the globalization of health as well as disease. Singh further notes that "microbial risks have been globalized along with commerce, the corresponding health and protective measures, for the most part, have not" (Singh, 2019, p.11).

Altman (2003) demonstrated how political and social structures inhibit responses to the threat of HIV/AIDS, while Whitman (2000) highlighted how the modern international political system, with its preoccupation with sovereignty, inhibits transnational responses to such outbreaks. Whitman noted that without a more flexible system, virulent pathogens could transcend national boundaries far more quickly than could be the case (Yuk-ping & Thomas, 2010, p. 449). Also, McMurray and Smith (2001) considered the impact globalization had on the health and well-being of societies as they moved up the economic development ladder and became more enmeshed in global trade and human interaction processes. Drawing on three case studies, the authors showed how globalization erodes state borders and creates new transnational health challenges. Price-Smith (2002) then illustrated how these challenges could have a profound impact on the stability and prosperity of states, while Brower and Chalk (2003) extended the work on the threats of infectious diseases, with specific reference to HIV/AIDS and public policy responses by United States government agencies. Cumulatively, these studies highlight the need to develop strong linkages between sub-state, state, and international agencies when addressing the security threat of infectious diseases and other bio-hazards.

Caballero-Anthony (2006), in her exploration of the link between securitization and public health goods in Asia, suggested that by applying a securitization approach to preventing infectious disease outbreaks, securitizing actors would have a greater capacity both within and across countries to deal with pandemic consequences. Similarly, in his study on natural plagues and biological weapons, Enemark (2007, p.8) notes that ‘the health threats most suitable for securitization are outbreaks of infectious diseases – specifically those that inspire a level of dread disproportionate to their ability to cause illness and death – whether arising as a result of a natural process or human agency. Chan, Støre, and Kouchner (2008, p.498) observed that 'pandemics, emerging diseases, and bioterrorism are readily understood as direct threats to national and global security. Davies (2008, p. 298) informed that during the 1990s, 'awareness of the threat that infectious disease outbreaks could pose to their citizens' health and their countries' economic and political stability encouraged western governments to develop responses in national security terms.' As a result, ' health challenges now feature in national security strategies, appear regularly on the agenda of meetings of leading economic powers, affect the bilateral and regional political relationships between developed and developing countries, and influence strategies for United Nations reform. Moreover, even though health has long been a foreign policy concern, such prominence is historically unprecedented' (Fidler & Drager, 2006, p.687). Fidler (2003) found that 'the linking of public health and national security raises deeper theoretical issues and controversies about world politics in the global era.'

Other scholars (Aradau, 2004, pp.392-3; Vuori, 2008, p.66) have also noted that the Copenhagen School's literature, rooted in European democracies, tends to equate desecuritization with the restoration of democracy after the exceptional politics of a securitization period. They countered that even the logic of securitization itself is non-democratic since, by definition, framing an issue as a security threat implies an exceptional situation and may involve exclusionary practices. Desecuritization also is problematic since a return to 'everydayness' implies reaffirming pre-existing hierarchies of power (Aradau, 2004, p. 400), which typically exclude certain groups from decision-making (Hansen, 2000, p.287; Wilkinson, 2007, p. 12). Some other scholars have called attention to the social context of securitization, particularly the relationship between the securitizing actor and the audience (Williams, 2003, p.525; Stritzel, 2007, p.364). This is especially significant in authoritarian regimes, where it cannot be easy to distinguish between regular and special politics (Stritzel, 2007; Vuori, 2008). Moreover, such regimes have greater control over the securitization process because the opposition is suppressed (Vuori p. 2008), and political speech is restricted through censorship, threats of imprisonment, and other sanctions (Wilkinson, 2007).

Other studies seek to broaden responses to national leaders' public health challenges beyond securitization. They instead examine a more comprehensive range of practices and interventions in response to public health threats, a field they term 'biosecurity'. In their project on biosecurity, Collier and Lakoff (2008) distinguish between the preparedness required to address potential health threats affecting national security, crisis responses to emerging pathogens, and the steps needed to respond to risks linked to technology and industrialization, such as health risks in the food industry.

In a nutshell, the Copenhagen School has been criticized for not addressing "the politics of a disease threat" (Yuk-ping & Thomas, 2010, p.448). Yuk-ping and Thomas (2010) argued that in conceptualizing a rational-actor model - where policy-makers logically respond to threats because they threaten human existence, the securitization model ignores real-world situations where, for domestic reasons, securitizing actors can deliberately choose not to securitize an existential health threat or may securitize the threat via a speech act but choose not to allocate emergency resources to resolve it. Furthermore, it has been suggested that the model, located within a state structure, is also vague about how it can be applied in international organizations or across state borders. Yuk-ping and Thomas (2010) insist that in identifying and resolving health threats, understanding the implications of these political distortions on emergency responses is critical since, according to them, "non-medical considerations frequently shape the process of securitizing health threats (such as diseases); even where there is recognition of the threat facing the state or society" (Yuk-ping & Thomas, 2010, p.448). In sum, Yuk-ping and Thomas framed their skepticism about the applicability of the securitization model of the Copenhagen School around three contextual concerns, namely: the problem of identification of a health security threat; the governance of the response to the health threat, and the desecuritization of the health threat; as well as the implications for the securitization of health threats across national borders.

Also, the Paris School, involving sociologists inspired by Pierre Bourdieu and Michel Foucault, disputes the “characterization of securitization as a speech act responding to an emergency” (Wishnick, 2010, p.456). Didier Bigo, who played a crucial role in developing the Paris School's research agenda, views securitization as "a mode of governmentality, structured by 'habitus' of security professionals" (Wishnick, 2010, p.457). In contrast to the rule of princes in days past, Foucault saw present-day governmentality as embodying more than sovereignty over territory; instead, “the modern state also embodied a security apparatus as well as an administrative capacity, which sought to ensure the welfare of the population”. For Bigo, securitization is not an exceptional speech act; rather, "it stems from a range of routinized administrative practices such as population profiling, risk assessment, statistical analysis, secrecy and management of fear" (Bigo, 2002, p.73). Big further elucidated that “securitization does not just respond to threats; it creates unease and uncertainty itself” (Bigo, 2002, p.78).

The effort by the Paris School to reframe securitization goes a long way toward addressing some of the criticisms of the narrowness of the Copenhagen School's approach. However, several contradictory elements remain nonetheless. One problem associated with their position is that while, in Foucault's terms, "governmentality is necessary to address the challenges of biopower, infectious diseases themselves may undermine state capacity" (Price-Smith, 2002, p.1; Price-

Smith, 2009, pp.204-6). Moreover, even when the state can address public health risks, a type of security dilemma may be created in that the practices employed to ensure security and reassure the population (such as quarantines or wearing face masks during a pandemic) may also create panic (CASE Collective, 2006, p.461). It is also contended that using the language of risk rather than security may not eliminate problems of stigmatization, as some groups are identified as 'at risk' or presenting 'risk factors' (Elbe, 2008, pp. 190-3). Nonetheless, the critique of securitization from risk theorists and the Paris School provides an opportunity to conceptualize responses to infectious diseases more broadly as practices and modes of governmentality rather than purely speech acts (Elbe, 2009).

In response to the numerous criticisms against securitization, second-generation securitization theory has emerged, "expanding securitization theory to address these critiques while providing new insights" (Eves & Thedham, 2020, p.1). According to Eves and Thedham, three such expansions include securitization dilemmas, macro-securitizations, and strands of securitization. Applying these new insights to the analysis of the securitization of COVID-19 in the UK, Eves and Thedham explored the recurring securitization dilemma between public health and the economy, the macrosecuritization of COVID-19 between March 16th and 20th, as well as the applicability of the strands concept in studying the continuation of lockdown measures.

Concerning the securitization dilemma, it was noted that the UK government, in reviewing its lockdown measures every three weeks (Kuenssberg, 2020), faced a securitization dilemma in the days leading up to each three-week deadline. The dilemma was in the form of choice between continuing the lockdown to protect public health or easing lockdown measures to prevent further negative economic impact. According to Eves and Thedham, this represents the societal sector in conflict with the economic sector. On the one hand, if lockdown measures were eased too early, the chance of the second wave of COVID-19 cases and deaths was more likely (BBC News, 2020c). On the other, the predicted economic impact of the lockdown was substantial, affecting the funding of services such as schools and the NHS (Strauss, 2020). In the end, concern about public health trumped that of the economy. Eves and Thedham argued that by resolving the securitization dilemma in favor of public health, COVID-19 had been macro-securitized over the economy, which "explains why the government's references to economic security are heavily contextualized within the context of the pandemic" (BBC News, 2020a in Eves and Thedham, 2020, p.2). They contrasted this with the USA, where the Trump administration appeared to favor protecting the economy over public health, as evidenced by his declaration that 'we cannot let the cure be worse than the problem' (Haberman & Sanger, 2020). Finally, Eves and Thedham delineated the various strands of the securitization of the pandemic in the UK, taking as their point of departure "the Prime Minister's rhetoric" in the week commencing March 16, 2020 (p.3).

Also, applying second-generation concepts to Serbia's COVID-19 securitization, Eves and Thedham showcased the potential of such approaches outside Western liberal democracies. Recalling that securitization theory has been criticized for being too western-centric, they insist that second-generation ideas can be applied outside of western-liberal democracies to explore all nation's COVID-19 securitizations, "thereby unlocking a vast range of potential research on COVID-19 as a global security issue" (p.3). Eves and Thedham further noted that similar to the UK, Serbia's securitization dilemma seemed to have been resolved in favor of public health. They, however, contextualized the resolution of that dilemma within the "macrosecuritization of Serbian identity" (p.3). Deriving from this claim, we turn in the subsequent sections to examine Nigeria's COVID-19 securitization situation with particular reference to the national lockdown experience.

COVID-19 Lockdown and Political Economy of Securitization

Essentially, securitization is, more often than not, an exercise in service of vested interests. Although it is usually ostensibly undertaken under the guise of 'public good' or national interest, the essence of securitization is to protect and perpetuate the dominant elites' economic, political, and idiosyncratic interests (Okoli, 2016).

Ideally, the securitization process starts with identifying a 'common existential threat' that needs to be dealt with urgently. Then the threat is defined and framed as a 'public emergency' requiring expeditious and exceptionalist government attention. The framing is done by the mainstream media as well as other apparatuses of the state's propaganda. The framing process often features populist narratives strategically designed to sway favorable sentiments in the direction of an intended policy or action. The whole securitization process is often a mere simulation intended to provide a justification, rationalization, and legitimacy for an exceptionalist undertaking (Okoli, 2016).

From all indications, COVID-19 has presented a veritable context and pretext for the securitization of public health and health security. According to Nunes (2020, p.2):

> *COVID-19 confirms the dynamic of securitization of global health. The pandemic has been framed in the context of a threat to people's lives and the regular functioning of societies. It was not just about (the) securitization of the disease, which for the majority of infected individuals is either asymptomatic or shows moderate symptoms.*

While the imposition of COVID-19 lockdown may be justified as a rational and necessary measure, it is pertinent to note that such a measure has come with dire complications and consequences that have left people wondering if it is not becoming more harmful than the disease it is meant to contain (Eves & Thedham, 2020).

In the case of Nigeria, the securitization process, instantiated by militarized protocols such as curfews, roadblocks, armored patrol, and civil restrictions, was contradictory and counterproductive. Under the pretext of a public health emergency, which the authorities framed as a dire existential threat, the government marshaled out restrictive regulations and orders that circumscribed free association and movement. The enforcement of these measures became somewhat worrisome because of the level of excesses, highhandedness, and abuse demonstrated by those charged with the task. In trying to enforce the lockdown regime, the enforcers assumed the posture of warriors seeking to effectuate some garrison command (cf. Aborisade, 2021). The police and other security agencies became disproportionately militarized and arbitrary, conducting their duties with utmost impunity. There were arbitrary arrests, unlawful detention, brutality, and extra-judicial killings on the part of the police. In effect, the enforcement of the lockdown yielded contradictory outcomes that discredited, if not negated, its avowed intentions. Essentially, the contradictions of the lockdown were evidenced in the following trilemma:

i. the conflicting priority as to whether to safeguard the economy instead of public health or vice versa;
ii. the competitive attention either to save human lives or to protect livelihoods;
iii. the tension between (human) security and civil liberty.

Since Nigeria is primarily an informal economy where people earn a living based on daily income (Human Rights Watch, 2020), shutting down the economy to save lives meant aggravated household livelihood crises and strangulated the national economy, the socio-economic costs of this scenario were more detrimental than the COVID-19 fatality. It is conceivable that more Nigerians died of hunger, poverty, and associated maladies than the pandemic.

In addition to its socio-economic complications, the COVID-19 lockdown came with massive human rights violations. Its enforcement has been characterized by human rights abuses such as police/ military brutality, material extortions, and extra-judicial killings. Nigeria's Human Rights Commission (NHRC, 2020) report indicates that 18 persons had been killed by public security operatives involved in enforcing the national lockdown policy as of mid-April 2020. At the time, only 8 deaths had been recorded from COVID-19 complications in Nigeria. The NHRC also reported receiving and documenting "105 complaints of incidents of human rights violations perpetuated by security forces" in 24 of Nigeria's 36 states and Abuja, the capital (Aljazeera, April 16, 2020, para.2).

It is apparent from the foregoing that the COVID-19 lockdown in Nigeria was obtained at huge social and economic costs. However, these costs have been primarily borne by the poor and vulnerable masses who enjoyed little or no succor from the government. As De (2020, para.16) puts it, "major cost has been distributed to (a) large section of (the) population generally ignored by bureaucracy, while benefits are incurred by a small influential group of people." The implication of this is that the lockdown process has reproduced and/or reinforced structural inequality by creating gainers, losers, and victims (Craze & Brusserich-Acceti, 2020; Roelen, 2020; Dubla-Noriss, 2020), So who are these social categories and how has the lockdown process impacted them? It is to the unraveling of this crucial question that we now turn our attention to.

COVID-19 Lockdown and Differential Impacts: Gainers, Losers, and Victims

Widespread disease outbreaks and containments have always had socio-epidemiological dynamics (Okoli, 2014). Although the COVID-19 pandemic is no respecter of social stratum, gender, or age, its lockdown procedures have disproportionately victimized effects on the poor and vulnerable populace (Oladimeji, Atiba, Mbkkazi & Hyera, 2020). In effect, the lockdown measures tend to have benefited the elites at the expense of the masses. According to Craze and Invernizz-Acceti, 2020, para.2):

> *Despite rhetoric about 'shared sacrifices', the ability (and effectiveness) to self-isolate is overwhelmingly correlated to income. While the (upper and middle-class) professionals congratulate themselves for staying inside, their isolation depends on a class of workers who often labor without essential equipment or while ill (brackets are authors'*).

The situation in Nigeria is such that the lockdown has produced its gainers, losers, and victims. Among the gainers are the privileged few in government, industry, civil society, and public bureaucracy. They are the elites who have all it takes to effectively cope with the lockdown: handsome savings, good housing, insurance, and access to protective equipment. This category includes public functionaries and security operatives who have exploited the lockdown process for profiteers. While some top government officials expropriated the process through rent-seeking as well as elite capture of palliatives and dedicated funds, their opportunistic counterparts in the public security sector were involved in extorting the public for personal gains (BBC, 2020).

The losers of the lockdown process include the poor and subaltern populace, the unemployed, the displaced, the homeless, and the wider informal sector of the economy. The urban poor who depend on their 'daily hustling' to eke a living have been subjected to hunger and situational destitution, leading to their inability to pay for basic provisions and public utilities (UNODC, 2020). For the homeless, for instance, staying at home has been extremely difficult, if not impossible. As Faniran (2020, p.2) puts it:

> *For Nigeria's homeless, 'staying at home is impossible. The outbreak of COVID-19, with its consequential containment measures, has resulted in a situation where many find themselves in a dilemma. For the homeless population, street children, destitute, people living with disabilities, and beggars: How do they stay at home when there are no shelters, and many live in transient places? How do they practice hand hygiene, physical distancing,*

> *and other recommended protocols for coronavirus protection? How do they contact the CDC should they fall ill? Their precarious living conditions make them more vulnerable to respiratory illnesses and to COVID-19.*

The economy's informal sector had borne the more significant brunt of the devastating impact of the lockdown. Although the sector accounts for more than fifty percent of the entire national workforce (Human Rights Watch, 2020), most of the players therein can barely boast of a living income, let alone the luxury of savings, insurance packages, and credit facilities. Their existential condition was worsened by “loss of livelihoods and insufficient public support” (De, 2020, para.5). Besides, the labor market has been in dire crisis as no jobs are being created while existing ones are significantly being lost or under-remunerated as a result of circumstantial wage cuts (see Brussevish, Dabla-Norris & Khalid, 2020). Generally, the lockdown had a heavy toll on the livelihoods of the poor individuals and households, who merely endured and survived the lockdown experience with little or no government support.

Aside from the gainers and losers highlighted above, the lockdown process equally produced victims. These include those that were physically victimized or dehumanized by the lockdown process. There were police/military brutality cases, sometimes leading to the loss of lives (see Table 1). As of mid-March 2020, a total of 18 persons have been killed by security operatives enforcing the lockdown (UNHRC, 2020). In the same vein, there have also been a series of extortions and human rights abuses. The UN Human Rights Commission (UNHRC) reported high levels of extortion and brutality by security forces in many African countries, including Nigeria, in what has been described as "a toxic lockdown culture" (UNHRC, 2020). According to the report, "Those who cannot pay bribes, poor people, are taken to mandatory quarantine centers although there is no indication that they have come into contact with someone testing positive to COVID" (Aljazeera, April 28, 2020, para.8). Also, the Nigerian Association of Resident Doctors, which represents about 18,000 physicians in the country also reported incidents of extortion, beatings and arbitrary detention of its members even in the course of their duties (Olurounbi, 2020). In addition to ex-judicial killings and violence, people’s investments, assets, and properties had been destroyed. A case in point was the hotel in Port Harcourt (in Rivers State) that was demolished in May 2020 over alleged non-compliance with the state’s lockdown directive.

Table 1: Select Cases of Extra-judicial Killings during the Initial Phase of COVID-19 Lockdown in Nigeria

Date	*Incidents*
April 14, 2020	Police killed two persons in the New Tyre Market area of Nkpor in Idemmili Local Government Area of Anambra State
April 15, 2020	A commercial vehicle driver named Amobi Igwe was killed by an officer of the Nigeria Security and Civil Defence Corps (NSCDC) at Umuikea, along Aba Express Way, Isialangwa Local Government Area of Abia State
April 17, 2020	Drunken police personnel, not on official duty, killed one Ifeanyi Arunsi in Ebem Ohafia Local Government Area of Abia State
April 17, 2020	A tricycle driver died as a result of alleged torture by the police at the Estate Police Station in Iwoji, Obi Akpor Local Government Area of Rivers State
April 23, 2020	Female police personnel was shot dead on duty by her colleague while trying to enforce the COVID-19 order; it was a case of unprofessional use of arm

Source: Social Action (2020)[7].

Besides, frontline health workers are barely equipped with the requisite tools to protect themselves from being infected by the raging virus. As victims of circumstance, some of them contracted the virus, while some have died of or with the virus. Segments of medics in some states in Nigeria embarked on strike to protest their predicament on the frontlines as well as demand incentives and protection. Added to the list of victims were those who could neither feed themselves nor their households nor can they access basic medicare as a result of the effects of the pandemic on their livelihoods.

Generally, the COVID-19 crisis has incidentally turned a cash cow for the privileged few in public roles and offices, some of whom have expropriated its mitigation to advance their self-regarding interests. This awry outcome depicts the phenomenon of 'elite capture' (Alatas, Banerjee, Hanna, Olken, Purnamasari, & Wai-Poi, 2019), whereby government's interventionist

[7] http://saction.org/human-rights-violations-during-covid-19-lockdown-in-nigeria/

programs designed to support the poor and vulnerable often end up being high-jacked and expropriated by the dominant elites (see Box 1).

Box1: Indications of Elite Capture of COVID-19 Mitigation in Nigeria

- 1.5 billion Naira (equivalent to 38,781,735 USD) was spent by the staff of the Niger Delta Development Commission on themselves as COVID-19 relief/palliative
- 13.5 billion Naira (equivalent to 349,035,615) was to be spent on a homestead school feeding program amid the COVID-19 crisis by the Ministry of Humanitarian Affairs and Social Development
- 2.6 of over 90 million poor Nigerians were to benefit from the first phase of the cash transfer (of N 20,000; equivalent to 51.72 USD) intervention scheme designed to mitigate the effects of the COVID-19 lockdown
- National Association of Resident Doctors (NARD) proceeded on an indefinite strike over unpaid hazards, operational allowances, and the dearth of Personal Protective Equipment (PPE) amid the COVID-19 crisis.
- COVID-19 relief materials/palliatives meant for vulnerable populations (the poor, the internally displaced, the aged, etc.) have often been diverted and misappropriated by government officials and their cohorts in the operational chain.
- **Source:** Authors' compilations

Conclusion and Recommendations

The COVID-19 pandemic presented humanity with an unprecedented public health cum human security challenge. The lockdowns were characterized by exceptionalist measures designed to restrict and regulate human circulations and contacts to check the pandemic's incidences. The need to mitigate the crisis informed the adoption of varying patterns of securitized national lockdown measures across the world.

The implementation of these lockdown regimes has been largely problematic. In Nigeria, the lockdown process was locked in a securitization dilemma: being at a fix reconciling public health and economic exigencies; or choosing between safeguarding life and protecting livelihoods. There was also a conflict of priority between security and liberty. Essentially, the country's enforcement of the national lockdown was largely contradictory and counterproductive. It progressed with huge costs to the poor and vulnerable populace. While the masses were groaning agonizingly under the excruciating burden of the lockdown, the privileged elites and their institutional agents in the public bureaucracy, more or less, aggrandized themselves by expropriating the gains and spoils of the process. So even if the imposition of the lockdown had been rational and justifiable based on the referent threat, its enforcement was significantly subjective, iniquitous, inefficient, and hazardous. So, if the pandemic had posed a fatal threat to health security in Nigeria, its arbitrary and securitized lockdown measures proved to be equally mortal in effect.

Going forward, there is a need to moderately de-securitize the lockdown processes and other emergency response mechanisms by shifting emphasis from militarized coercion to moral suasion. Rather than clamping down on the civil populace in the guise of enforcing an 'impossible lockdown', people should be adequately educated, sensitized, conscientized, equipped, and incentivized in a manner that would enable them to assume personal responsibility for fighting the pandemic effectively. An efficient palliative regime should be instituted to alleviate the people's suffering in the process. More importantly, care must be taken to ensure that the palliatives reach the intended targets seamlessly. If a lockdown becomes a desideratum, then such a measure should be pragmatically conceived and implemented, considering its costs and benefits. Furthermore, for such measures to be progressive and worthwhile, they must be sensitive to social justice, equity, and good conscience demands.

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Professionalizing Public Administration and the Impact of Performance Audit on Public Organizations in Tanzania

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Abstract

This article examines the impact of performance audits on public organizations in Tanzania using the Tanzania Public Service College as a case study. The study subscribes to an interpretive research paradigm, which allowed for adopting a qualitative approach to understand participants' perceptions thoroughly. Documentary findings from audit reports between 2010-2017 have collaborated with 32 interviews from the respondents who participated in the auditing process over the study period. The study findings are linked to the independent factors identified in the literature on the quality of the information in audit reports and the impact of audit investigations. The article concludes that the impact of performance audits depends on whether auditees agree with recommendations. Notably, the article argues that fundamental changes can be realized in the presence of strong internal control systems. The role of collaboration and trust, parliament, media, and auditors' expertise in ensuring the impact of performance audits were also highlighted. Finally, theoretical and practical recommendations are drawn, and study limitations and areas for future research are highlighted.

Keywords: Auditees, Financial Audits, Internal Control Systems, Performance Auditing

Introduction

Over the past three decades, public sector performance has been at the forefront of public management research (Pollitt & Bouckaert, 2004; Raudla, Taro, Agu, & Douglas, 2016; Talbot, 2010). Literature highlights the increased interest in the link between public sector audits and New Public Management (NPM) reforms which could serve as a solution to the deterioration of effectiveness, efficiency, and accountability in the public sector (Reichborn-Kjennerud, 2013). NPM invoked constant pressure on the public sector to improve its performance by implementing cutbacks and austerity measures while maintaining better public services (Torres, Yetano, & Pina, 2016). Performance audits have become a key feature of democratic government in developed and developing countries (Kells, 2011). Despite this, there is limited research and

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related scientific questioning on the influence of Supreme Audit Institutions (SAIs) on public administration management through performance audits (Morin, 2014). This article aims to emphasize Troupin's (2012) call to professionalize public administration by revisiting the importance of performance audits to improve the performance of public organizations in Tanzania. In addition, it aims to contribute to performance audit literature empirically.

The Quest for Professionalizing Public Administration

With the turn of the century, the progressive movement revisited the importance of professionalism and professionalization, two areas that continue to alter how we work and live (Larson, 1977). After the field of public administration adopted professionalization, it led to the creation of professional organizations like the American Society for Public Administration and valuable knowledge by early scholars (Gulick, 1937; Lee, 2017; Mosher, 1967; Streib, 2005; Taylor, 1911). During this era, the discipline had evolved into a science (White, 1926). However, the dream of creating a "true" science was shattered by the Brownlow Report (Rosenbloom, 2001) and the "menagerie of specious claims of scientific pretentious"(Simon, 1946; Dahl, 1947). As a result, professionalism was pronounced both a threat to democracy and selfishness (Appleby, 1952; Streib, 2005; Waldo, 1968).

Due to the above challenges, the field of public sector professionalization lost momentum (Streib, 2005). Over the years, several authors have called for the "resurrection" of professionalization in the discipline (Nalbandian, 1990; Adams, 1993; Streib, 2005). The label 'professional' within the Public Administration discipline is linked to the individual occupying the position, the manner and structure related to duties, responsibilities, and how tasks are executed (Janousek, 2017).

In Africa, the Charter for Public Service (2001) stressed the fundamental values of public servants whose actions are rooted in professionalism and ethics. According to the Charter, professionalism is anchored in how skillfully and efficiently public servants perform their duties. Therefore, professionalism transcends technical skills. It includes internalized character, strengths, attitudes, and values that focus on high-quality service delivery (Wachira, 2015). Therefore, a public service professional views his/her work as a personal commitment to fostering performance excellence. Therefore, the yardstick of professionalism is maintaining and exhibiting professional competencies throughout a lifetime (Wachira, 2015).

When viewing public administration as organizational behavior, the literature based on the African perspective presents a different picture from that of western democracy. Here, the aim is to understand how organizations respond to the actions of other similar organizations and reforms (Gustavson, 2012). This argument is in line with Di Maggio and Walter's (1983) work, who developed the organizational theory explaining why organizations were so different. Ironically, after concluding that there were significant similarities among organizations, they focused their research on why such homogeneity occurs (Gustavson, 2012).

Di Maggio and Walter (1983) identified three different forces - coercive, normative, and imitative pressure, which led organizations to become similar in structure and practice. The authors labeled these mechanisms *institutional isomorphism*. Notably, these aspects necessitate organizations to adapt to vital institutional elements as the first stage of change instead of competing for resources and profits. C*oercive isomorphism* focuses on how organizations adapt to governments' binding rules and regulations and create similarities within organizations. In turn, *the normative mechanism* operates through professions or professional associations that scholars view as critical to understanding organizational behavior (Abbott, 1998; Meyer, Boli, George, & Ramirez, 1999). Professional associations and networks often provide a forum for exchanging ideas and norms to foster a common professional identity (Gustavson, 2012). Likewise, the *imitation mechanism* builds on identifying with peers. Thus, in most cases, an organization imitates the organizations they identify or those they would like to resemble (Gustavson, 2012).

Statement of the Problem

The literature and theory resemble what had happened in Western industrialized countries; Africa, particularly Tanzania, experienced the same through normative, imitative, and contextual mechanisms (Pollitt, 2016). Consequently, if public administrations are professionalizing in Europe and the U.S., the same should apply to Africa (Troupin, 2012). Within this context, the following question presents the focus of the current study: *What are the implications of the public administration discipline on performance audits in Tanzania to date?*

The Generic Functions of Public Administration

Instituting accountability mechanisms play a role in how democracy is organized. Rules and regulations that limit governments' power are commonly understood as organizing free and fair elections, where people have the power to vote a government in or out of power (Fukuyama, 2012; Gustavson, 2012). Equally, a fundamental part of democratic accountability is the establishment of oversight authorities to oversee how public officials are utilizing the public resources and adhering to the rules and regulations (Gustavson, 2012).

Literature is filled with evidence of the central role of accountability. For example, Henry Fayol's ideas about the managerial activity are presented in the context of his writing on industrial undertakings. In this context, Fayol describes management as a function, a kind of activity (Raghavulu & Bose, 2010). Furthermore, the author divides management into five functions: planning, organizing, commanding, coordinating, and controlling (Jordaan, 2013). The five managerial functions are universal, irrespective of the nature of the organization, its size, its locus, whether it is complex or not, and whether it is nonindustrial or non-profit-making.

Cloete (1967), on the other hand, outlines the six generic functions of public administration: policy-making, financing, organizing, staffing, determining work methods, procedures, and control. The author describes the organizing function as establishing the task lists for individuals within a department. The public administrators operate within the framework of prescribed work procedures and methods, while monitoring and evaluation (M&E) serve as controlling mechanisms.

Financing refers to the function whereby public funds are obtained, spent, and accounted for (Jordaan, 2013). Moreover, the public administration is the custodian of the country's resources. Thus, one crucial function is ensuring that resources are managed responsibly for effective service delivery. The above public administration-related issues are both interrelated and interdependent to achieve the common goal. Therefore, sound performance audits help facilitate accountability within public organizations and are a linchpin of performance management.

Background on the Impact of Performance Auditing

Performance audit within public administration is regarded as a mechanism to ensure democratic accountability. It has deep historical roots, and its impact was noted by classical scholars such as John Stuart Mill (2001) and sociologist Max Weber (1922). Both scholars argued that public officials must function within a controlled and limited environment to curtail their independence. In this regard, Mill (2001) states:

> "…in regard to the constitution of the executive departments of administration, their machinery is good when…a convenient and methodological order established for its transaction, a correct and intelligible record kept of it after being transacted; when each individual knows for what he is responsible, and is known to others as responsible for it…But political checks will no more act of themselves than a bridle will direct a horse without a rider. If the checking functionaries are as corrupt or as negligent as those whom they ought to check…little benefit will be derived from the best administrative apparatus"(Mill, 2001, p. 24).

The above quotation calls for establishing "auditing functionaries" beyond implementing rules and procedures to establish a sound public administration. Literature has established that public sector performance is instrumental in a country's development (Holmberg & Nasiritousi, 2009). One strand of study posits that well-performing public administrations create increased economic growth (Mauro, 1995). Another strand focuses on the significance of public sector performance, as reflected in the development partners' view of aid provision and how to create aid-related effectiveness (Gustavson, 2012). To achieve this, the public sector requires unique knowledge and skills to analyze, measure, and evaluate organizational performance (Jordaan, 2013).

In addition to serving as an instrument of accountability, performance audits contribute to broader policy debates, offer policy advice to the government and give guidance on the improvement of the public administration (Van Loocke & Put, 2011; Wilkins & Lonsdale, 2007). Current research and academic discussions on performance audits focus on the role and tasks of the audits (Raudla et al., 2015; Raudla et al., 2016). Another research strand that is the focus of this study analyses the impact and utility of performance reports on public administration efficiency and effectiveness (Desmedt, Morin, Pattyn, & Brans, 2017; Morin, 2001, 2014; Reichborn-Kjennerud & Vabo, 2017; Reichborn-Kjennerud, 2014; Torres et al., 2016; Van Loocke & Put, 2011).

However, despite the above endeavors, few studies have looked at the impact of performance audits on African public organizations (Amara, 2014; Bawole & Mohammed, 2015; Gustavson, 2012; Olaoye & Adedeji, 2019). To resolve this challenge, a situation-specific public management approach needs to be developed for Africa (Jordaan, 2013). Consequently, this study has two incentives. First, the researchers aim to investigate public administration scholars' research on performance audits in the Tanzanian public sector, particularly the lack of detailed case studies. Secondly, although there have been improvements in the roles and functions of the external public sector audits in Tanzania (National Audit Office of Tanzania, 2019), certain factors require more profound research; therefore, this study focuses on the impact of performance audits to improve the performance of public organizations in Tanzania. In addition, it aims to contribute to the performance audit literature empirically.

Literature Review

Before focusing on the empirical literature review of the current study, key terms underlying the academic study of performance audits are outlined.

The traditional role of the public sector is to improve the welfare of citizens by delivering goods and services, such as education and health, to all. As these are public goods, they are non-excludable and non-rival (Malkin, 1991). They are non-excludable because no beneficiary can be excluded from accessing the goods, and non-rival because their production costs do not increase with consumption. The market forces do not regulate the price of these social necessities. While controlling and using public resources and finance, the government is also expected to be accountable to the public (Hercok, 1989). Thus, there is a need for performance auditing to ascertain the economic efficiency of public sector operations and the effectiveness of programs.

Performance Audits

Performance audits have been in existence for the last 30 years as a modern approach to administrative science (Lonsdale & Bechberger, 2011; Reichborn-Kjennerud, 2013) and are conducted by mandated institutions at different levels. Performance audits can be defined as an independent, objective examination of government undertakings, systems, programs, or organizations with regard to one or more of the three aspects of the economy, efficiency, and effectiveness to facilitate specific improvements (INTOSAI, 2013). Moreover, Kells and Hodge (2009) define performance audits as an activity where an independent party is authorized to discover, synthesize and publish otherwise confidential information. Performance audits have different meanings, depending on the context. They can be viewed as performance evaluations, value-for-money auditing, or comprehensive auditing (Reichborn-Kjennerud, 2013). In several countries, multiple definitions have caused confusion over the mandate of performance audits, such as whether effectiveness should be included in the mandate or not (Reichborn-Kjennerud & Johnsen, 2015; Rosa & Morote, 2016).

Performance audits can be conducted for different purposes. Firstly, to improve performance, which is common in the U.S., for the purpose of making findings and recommendations in the interest of improving the performance of audited organizations (Kells, 2011). Secondly, they improve transparency within organizations, as poor performance is exposed. Generally, performance audits aim to ascertain whether public policies, projects, programs, or organizations abide by the value-for-money principle. Performance audit reports are sent to parliament for accountability purposes (Reichborn-Kjennerud & Johnsen, 2015). The reports also serve as a management tool to advise customer relations, citizen rights, efficiency, and effectiveness (Kostadinova, 2015; Pollitt *et al.*, 1999).

The Difference between Performance and Financial Audits

Performance audits differ from financial audits in several ways. Financial audits focus on examining financial statements designed to interpret information and provide an objective opinion on whether the information is relevant, accurate, and fair to ensure value for money. Performance audits, on the other hand, focus on the implementation of public organizations' programs, activities, or projects. The aim is to ascertain whether the implemented programs have achieved their intended goals economically, efficiently, and effectively (Olaoye & Adedeji, 2019).

Control

Control plays a vital role in this study. The term 'control' is defined as the mechanisms and tools invoked by the controller to influence the controlled party's decisions and behavior to attain specific controller-directed objectives (Reichborn-Kjennerud, 2013). Control can be either *ex-ante*, *ex-nunc*, or *ex-post*. This study focuses on the last category – *ex-post* control.

Accountability

The current study supports Boven's (2010) line of thinking on accountability. In this regard, he defines the accountability relationship as a 'social mechanism', where a person is held accountable before the forum and must account for his/her conduct. For instance, a minister may appear before the parliament to provide an explanation of the performance of his/her ministry. This practice helps parliament to exercise control on behalf of the people and to identify specific responsibilities, such as who is responsible for whom (Reichborn-Kjennerud, 2013).

Empirical Reviews

There is scant evidence on the impact of performance audits within the Public Administration discipline (Reichborn-Kjennerud, 2013; Rosa & Morote, 2016). Only a handful of public administration institutions teach auditing; consequently, there is limited knowledge of the topic in public administration circles (Brown & Ralph, 1980). A literature review on the subject revealed only 15 studies on government audits (Reichborn-Kjennerud & Vabo, 2017; Troupin, 2012; Van Loocke & Put, 2011). In the aforementioned studies, the impact was viewed as instrumental, as it is easier to measure than conceptual, political, interactive, tactical, and legitimizing influencers (Lonsdale & Bechberger, 2011).

Moreover, most studies are based on the perceptions of audited institutions (Morin, 2001). Within this context, the focus is on the auditee's perceived benefits of performance audits, their views of the auditor's expertise, the findings' details, and the reports' truth and fairness (Alwardt, 2010). Notwithstanding the type, auditing contributes to the performance of public sector organizations, and therefore performance auditing can be viewed as a useful mechanism to facilitate organizational change (Justesen & Skaerbek, 2010). Within this context, performance auditing is viewed as a useful mechanism to instill accountability in the public sector. It is also expected to contribute to learning, improvement, and change (Raudla et al., 2016). However, the success of performance auditing is not automatic. Instead, it depends on social, administrative, and political accountability mechanisms and the viability of the media and the parliament in place (Bovens, 2007).

The above position suggests that auditors must shift from positivistic and standard-based auditing approaches and follow Social Science-based investigative and evaluative practices that rely on the auditees' experiences and professional expertise to improve performance. In Norway, for example, an audit report is regarded as useful, and it will motivate learning from the best practices when the auditee's comments are taken into account. It is also evident that improvements have been made to systems and that policy areas have been prioritized based on comments (Reichborn-Kjennerud & Johnsen, 2015).

Over time, scholars have focused on the effectiveness of SAIs. This has led to the following questions: Do SAIs' opinions and recommendations assist public organizations? How can they be effective? Which factors are key to ensuring that governmental organizations learn from report findings? (Van Acker & Bouckaert, 2018). The above questions introduce the role of social factors and power relations, transcending the technical issues of accountability and performance auditing (Modell, 2009).

A study by Reichborn-Kjennerud (2013) on political accountability and performance audits reported that performance audits are a useful tool to hold ministries, departments, and executive agencies (MDAs) accountable for the use of resources and corresponding results. Despite the advantages, Kells (2011) outlines seven critiques of performance auditing systems, namely that they are "anti-innovation", "nit-picking", "expectation gap focused", "lap dogs", "are headline hunting", "unnecessary systems", and "hollow rituals". While critique on the subject is not universal in all cases, associated risks must be managed when designing performance audit programs and institutional arrangements. The author concludes that the effectiveness of performance audits is not the sole mandate of SAIs. Other oversight institutions, such as public accounts committees and media, have an equally important role in ensuring that SAIs observe the interests of the public (Kells, 2011).

Similarly, an examination of performance auditing and public sector accountability in Nigeria reveals that SAIs are capacitated and left independent, where the legislature is vibrant and internal, and the quality of work is strengthened. Therefore, SAIs can promote and foster accountability in public service (Odia, 2014). Morin (2003) pointed to a similar interdependence of factors and institutions regarding the general feeling of the public administration community.

Likewise, Amara (2014) points out that, in Libya, performance auditing was improved by adopting specific procedures; the key among them was improving auditors' skills and the role of the legislature and civil servants. Similarly, a study by Loke *et al.* (2016) found that Malaysia insisted that the “effectiveness” element be central to the performance exercise and that public sector auditors be allowed to influence policy decisions.

In the comparative study on the impact of SAIs and Ombudsmen in Belgium and the Netherlands, Van Acker and Bouckaert (2018) found that the proposed impact of related processes and factors were less significant than what was reported in related research. Instead, the research revealed that political factors and politicians played a more influential role in explaining the implementation rates than other factors. Troupin (2012) supports the same position concerning professionalizing Canada and the Netherlands’ public administration. Troupin (2012) found that business accounting is progressively replacing public administration as a source of abstract knowledge to help solve internal professional struggles. As such, the author argues that auditing technologies are replacing policy evaluations (Troupin, 2012)

Gustanova (2012) assessed the impact of international auditing standards and local adjustments using the empirical cases of National Audit Offices in Botswana and Namibia. The author confirmed that normative and imitative mechanisms that influence organizational behavior in Western organizations might also play a similar role in African public organizations. The study concludes that African auditors demonstrated distinct professional identities in terms of attitudes and regard international audit standards as an appropriate and legitimate way of conducting audits (Gustavson, 2012). The above finding simply revealed that professional norms and the influence of regional and international professional bodies play a key role in performance auditing in the public sector. Therefore, administrative engineers must engage with other experts, such as audit and accounts experts, to provide abstract knowledge to solve internal professional struggles (Olaoye & Adedeji, 2019; Troupin, 2012).

Quality of Information in Public Sector Audit Reports

Complete, high-quality performance audit reports include three indicators: the content of, communication of, and acting on information in audit reports (Dwiputrianti, 2011). Content includes the scope and objective of auditing, the presence of reliable audit evidence, as well as the objectivity and credibility of the information presented. Communication of information means that the audit reports should contain clear and understandable audit information with precise and informative formatting and timely evidence reporting. Lastly, acting on the information entails publishing the information contained in the audit reports, presenting realistic audit recommendations, and providing evidence of follow-up of audit findings and recommendations (Dwiputrianti, 2011). Table 1 presents the definition of factors influencing the quality of information and explains how each factor is defined in this study.

Table 1: Definition of factors influencing the effectiveness of information in performance audit reports

No.	The Quality of Information	Factors	Definition
1.	***Content and communication***		Factors influencing the quality of information in audit reports.
a.		Independence of auditors and audit institutions	Free from bias, controls, interests, influence and pressure from any parties.
b.		Integrity and professionalism of auditors	Ethics and morals of auditors and audit competency, knowledge, experience, skills and personality in performing audits.
c.		Internal and external quality assurance	Assessing the quality of audit performance via internal and external reviewers.
d.		Resources of the audit institution	Audit resources, including budget, personnel, offices, computers, internet, office equipment, regulations and information technology (I.T.) is crucial.
2.	***Acting on information***		Factors influencing acting on the information in audit reports.
a.		Support from the executive	Commitment of the executive (auditees) to implement audit recommendations.
b.		Support from the legislature	Oversight from the legislature on audit reports to support their function in controlling the budget of the executive.
c.		Support from law enforcers	Investigation and taking action by law enforcers on corruption
d.		Cooperation with public and media	Publishing reports and fostering government accountability.

Source:(Adapted from Dwiputrianti (2011)

Factors Influencing the Quality of Information in Performance Audit Reports

It is important to establish the factors that influence the success and failure of having effective information in performance audit reports. The current article supports Dwiputrianti's (2011) argument that reports should be assessed in two parts: First, the content and communication of information, and second acting on audit information recommendations.

- **Content and communication:** This will depend on the independence of auditors; audit institutions' need for freedom from biasness, controls, interests, influence, and pressure; and integrity and professionalism. Here, auditors' morals, competency, knowledge, experience, skills, and personality are key. In turn, internal and external assurance focuses on assessing the quality of audit reports through internal and external reviewers. The audit body's access to audit resources, budgets, personnel, offices, internet, regulations, and office equipment plays a vital role in the quality of audit reports.
- **Acting on the information:** is influenced by the commitment of the executive (auditees) to implement audit recommendations. This type of support includes using audit reports to support their oversight function in controlling the executive's budget, as well as strong support from law enforcers in investigating and taking lawful action on audit findings. The media plays an instrumental role in accountability (Dwiputrianti, 2011; Van Acker & Bouckaert, 2018).

Table 2: Summary of criteria for the quality of performance audit information and factors influencing the effectiveness of information

No.	Quality of Audit Information/ Factors that Influence the Outcome	Criteria
1.	***The quality of information in audit reports***	
a.	Content of information in the audit reports	i) Scope and objectives of auditing ii) Access to reliable audit evidence iii) Objectivity of information iv) Credibility of information
b.	Communication of information in the audit report	i) Clear and understandable audit information with precise and informative formatting ii) Timely reporting of audit information
2.	***Acting on information in the audit reports***	i) Publication of audit reports ii) Realistic audit recommendations iii) Follow-up on audit findings and recommendations

Source: (Adapted from Dwiputrianti (2011)

The effectiveness of performance audit reports depends on numerous factors, such as the degree of independence, professionalism, and integrity exhibited by auditors and the availability of resources for audit institutions. Similarly, the level of support from the legislature, executive, law enforcers, and cooperation from the public and media to the audit institutions determine their success.

The performance audit discourse posits that the government is accountable to the public through the oversight bodies in most jurisdictions (Funnel, 1998; Radcliffe, 1998). These bodies have different names, depending on the country. For example, in the Commonwealth countries based on the Westminster system of governance, they are called the Office of the Auditor-General (OAG) or the National Audit Office (NAO); in the U.S., they are referred to as the Office of the Comptroller-General (OCG) and the General Accounting Office (GAO) (Nath, Van Peursem, & Lowe, 2005). Therefore, this study revisits a more traditional role of public administration by critically analyzing the contents of Tanzania Public Service College (TPSC) Performance Audit Reports.

Methodology and Case Study

This study applied an interpretative paradigm approach. The interpretative perspective allowed for a qualitative approach, facilitating a maximum understanding of the actors' perception of reality (Morin, 2003).

Procedure

This research followed a case study approach to examine the impact of performance audit reports on improving the performance of public organizations in Tanzania. To achieve this, a database was created of TPSC performance audit reports between 2010 to 2017. The TPSC was selected because it has received unqualified audit reports from the NAOT for eight consecutive years. In line with this, the researchers selected a period of eight years (2010-2017).

Interviews

Based on the documentary analysis from the NAOT, specific issues and questions on performance auditing were developed. The principal and chief executive officer, six campus directors, six branch accountants, six program managers, six human resource officers, five procurement and supply officers, one chief accountant, and one chief internal auditor were interviewed regarding their impressions of performance audit reports' influence on the performance of the TPSC. These respondents were selected because they were directly involved in the exercise of performance audit.

The interviews focused on several dimensions of performance auditing. Firstly, the interviews focused on the respective interviewees' experience with performance auditing at the TPSC, particularly the auditee-auditor relationship during the auditing process. Secondly, auditees commented on performance auditing's role in improving performance and the corresponding impact on the TPSC. Thirdly, the interviews focused on the status of the audited entity and to which degree the improvements could be attributed to the performance auditing. In addition to these specific questions, interviewees were also asked biographical questions and any suggestions concerning performance audit at TPSC. This is captured in Table 3.

Table 3: Information on respondents

	Category	**Number**	**Percentage**
1.	Principal and Chief Executive Officer	1	3.1
2.	Campus Directors	6	18.8
3.	Branch Accountants	6	18.8
4.	Chief Accountant	1	3.1
5.	Chief Internal Auditor	1	3.1
6.	Program Managers	6	18.8
7.	Human Resource Officers	6	18.8
8.	Procurements and Supplies Officers	5	16.6
9.	**TOTAL**	**32**	**100**

Source: (Author's own interpretation)

Case Study

The chosen cases for this study are the National Audit Office of Tanzania (NAOT), and the Tanzanian Public Service College (TPSC) are briefly introduced below.

The National Audit Office of Tanzania (NAOT)

The history of NAOT is linked to the history of Tanzania, from the German to British colonial eras to the post-independence era. The NAOT is a statutory office established under Article 143 of the Constitution of the United Republic of Tanzania of 1977, as amended in 2005 (hereafter referred to as the Constitution of 1977, as amended in 2005). The Constitution of 1977, as amended in 2005, also specifies the roles, functions, and responsibilities of the Controller and Auditor-General (CAG). Like many SAIs, NAOT is responsible for auditing government revenue and expenditure, as appropriated by parliament, to ensure accountability and transparency regarding the management of resources (Mollel, 2014).

The Office is headed by the CAG, whose duties and responsibilities are outlined under Article 143 of the Constitution of 1977 and further elaborated in the Public Audit Act No.11 of 2008. The Office has an independent constitutional status. In line with this, it initiates, audits, and reports the audit findings to the Tanzanian Parliament through the President of the United Republic of Tanzania (United Republic of Tanzania (URT), 1998). In practice, the auditees (MDAs) are invited to comment on the audit findings and conclusions before the final report is submitted to parliament. The final reports are submitted to the parliamentary watchdog committees established under the Assembly Standing Orders of 2016, as per Article 89(1) of the Constitution of 1977, as amended in 2005.

The Tanzania Public Service College (TPSC)

TPSC is a semi-autonomous executive agency established in 2000 through the Executive Agency Act No.30 of 1997. The TPSC implements its mandates by designing, packaging, and delivering demand-driven programs, consulting, and action research services to the public and private sectors in the country (National Audit Office of Tanzania, 2019).

To ensure accountability within public sector organizations, the Government of Tanzania established the Performance and Contracting Division (PCD) under the President's Office Public Service Management and Good Governance (PO-PSMGG) and the Public Enterprise Section (PES) under the Office of Treasury Registrar (TR) in the Ministry of Finance and Planning (MFP). These offices are tasked with developing sector and national standards in line with international standards. The MDAs, regional secretariats (R.S.s), local government authorities (LGAs), and public institutions (P.I.s) use these standards to implement their mandates. Moreover, they undertake studies and research on implementing performance contracts and the general performance of the public sector in Tanzania (Marijani, 2018).

Up to the point of undertaking this study, only the PCD had released a 2017 Report on the Performance of Public Sector Organizations (PSOs) in Tanzania; no report was available from PES. This study, therefore, used CAG reports of the consequent years from 2010 to 2018 to analyze the performance of the TPSC.

Results and Data Analysis

A qualitative content analysis of the interviews and performance audit reports was conducted in line with guidelines presented by Strauss and Corbin (1990) and Miles and Huberman (1994). Based on the content analysis, the prominent trends that emerged from the data were identified, codified, and categorized.

Results

The findings of the initial content analysis of all performance audit reports are presented below. Notably, findings are based on the results of mapping the reports using exit meeting criteria, the implementation of previous observations and recommendations, collaboration and trust, the auditors' experiences, and support from parliament and media were also used (Desmedt *et al.*, 2017; Morin, 2014; Van Acker & Bouckaert, 2018).

Generally, all performance audits included in the current research were conducted per Article 143 of the Constitution of 1977 (as amended), Section 10 of the Public Audit Act No.11 of 2008, and the International Standards of Supreme Audit Institutions (ISSAIs). The reports were structured as follows: The general objective of the auditing, the audit scope and audit methodology (with specific reference to procedures for following up on the implementation of the previous year's audit findings), recommendations and directives issued by the Public Accounts Committee (PAC) to ensure that proper action has been taken regarding all matters raised. The below sections outline the study findings, as per the stated criteria:

Exit meetings

The content analysis of all reports from 2010 to 2017 revealed that detailed performance audit findings were communicated to TPSC management during exit meetings. Here, findings were discussed and agreed upon, and management's responses were incorporated into the final reports. Thus, exit meetings were held to communicate between the NAOT and the audited entity, per the audit requirements.

Implementation Status of Performance Audit Report Recommendations

Follow-up audits are necessary to ensure that recommendations are addressed and that citizens receive the appropriate feedback on the value-for-money and efficiency principles.

Regulation No. 93 of the Public Audit Regulations of 2008 requires an audited entity to produce a written response and actions taken on the observations and recommendations raised within 21 days upon receipt of the management letter for the preparation of briefs for the parliamentary oversight committees' sessions. Concerning follow-up, the analysis indicated that a total of 72 recommendations were provided in all eight performance audit reports (2010-2017). A total of 58 (80.6 percent) recommendations were fully implemented, 11 (15.3 percent) recommendations were partially implemented, 2 (2.8 percent) were not implemented, and 1 (1.4 percent) was taken by the event. Thus, 95.9 percent of recommendations were either fully or partially implemented by TPSC management.

Table 4: Implementation status of performance audit recommendations

Audit Year	No. of Recommendations	Fully implemented	Partially implemented	Not Implemented	Taken by event
2010	4	4	0	0	0
2011	2	1	1	0	0
2012	4	4	0	0	0
2013	8	5	2	1	
2014	14	9	3	1	1
2015	11	11	0	0	0
2016	23	18	5	0	0
2017	6	6	0	0	0
Total	**72**	**58**	**11**	**2**	**1**
Percentage	**100**	**80.6**	**15.3**	**2.8**	**1.4**

Source: (CAG Reports, 2010-2017)

Collaboration and Trust

The auditors and auditees should maintain collaborative and mutual trust throughout the audit process. For example, this can be achieved by agreeing to the terms of reference before the auditing exercise (Abd Manaf, 2010). This negotiation process can be viewed as twofold, first, as the process of engendering influence on public organizations through performance audits, and second, as a means for the CAG to build trust and rapport. Collaboration and trust were confirmed by 14 (43.8 percent) interviewees who completely trusted the NAOT as an institution that promotes transparency and accountability.

The Auditor's Expertise

The study findings suggest that the attitude towards auditors and the background play a role. Previously, auditors were required to possess a professional qualification to fit the technical demands of financial audits. However, currently, auditing requires a multidisciplinary approach, as opposed to conventional financial or compliance audits, where performance audits require a host of different skills. As one interviewee stated:

> *"Performance audits should not only focus on compliance with laws, procedures, and standards but rather the holistic quality assurance systems which require knowledge beyond accounting and finance."*

Parliament

Based on its constitutional mandate, parliament has access to CAG reports and can increase the implementation rate of a report's recommendations. Members of Parliament do not have coercive power but can inform bureaucrats of the expected results of their work (Morin, 2014).

In Tanzania, the audited entities (MDAs) are invited to comment on the audit findings and conclusions before the final report is submitted to the parliament. Hereafter, the final reports are submitted to the parliamentary watchdog committees established under Assembly Standing Orders of 2016, as per Article 89(1) of the Constitution of 1977 (as amended).

Furthermore, Section 118(1) of the Assembly Standing Orders of 2016 and Section 8 of the Addendum establish the following watchdog committees: the Public Accounts Committee, the Local Authorities Accounts Committees, and the Public Investment Committees, which then review the reports and submit the recommendations to the President. Over the study period (2010-2017), the analysis indicated that parliamentarians positively influenced recommendations' follow-up. This was until April 2, 2019, when the Parliament of the United Republic of Tanzania endorsed a motion by the Parliamentary Privileges, Ethics, and Powers

Committee, proposing that the legislative body suspends its working relationship with the CAG. This was after the committee convicted the CAG of disrespecting the parliament (Malanga, 2019). The cause of disagreement started when the CAG was interviewed by the United Nations Swahili Services. The representative stated:

> "… his institution (NAOT) prepares audit reports highlighting some areas of weakness such as misuse of money and proposes measures to be undertaken. Nevertheless, no actions are being taken to me that is the weakness of the parliament, the parliament is failing to exercise its responsibilities effectively, I believe it is a challenge that will be worked on soon" (Malanga, 2019).

The Media

Media coverage of performance audits reports can influence the implementation of auditors' recommendations (Desmedt et al., 2017; Morin, 2003; Van Acker & Bouckaert, 2018). The study results indicated that the Tanzania media rarely report CAG audit reports, and if so, there is a focus on negative parts of the report while the majority of positive findings are ignored.

Discussion

The above findings are similar to independent factors identified in the literature on the quality of information in public sector performance audit reports, and the subsequent impact of audit investigations (Dwiputrianti, 2011). Furthermore, the findings align with Van Loocke and Put's (2011) proposed factors influencing the impact of performance auditing. Similar findings were previously reported in Belgium by Desmedt *et al.* (2017). Thus, the current research findings might be equally useful for practice and academic purposes.

In terms of adhering to legal and international standards, it was found that all performance audits at TPSC were conducted as per the legal requirements of Article 143 of the Constitution of 1977 (as amended), Section 10 of the Public Service Act of 2008, as well as ISSAIs. Exit meetings were also conducted, and auditors and auditees mutually agreed on the findings. The final audit reports that were submitted to parliament incorporated the inputs in the form of management responses from the auditees. Specifically, auditees were given a chance to comment on the reports' balance, accuracy, and presentation.

Moreover, literature-based evidence indicates that auditees' perceptions and expectations of performance audits and communication with auditors play a crucial role in the success of reporting (Abd Manaf, 2010; Alwardt, 2010; Reichborn-Kjennerud & Johnsen, 2015; Reichborn-Kjennerud, 2013). The impact of performance audits depends on whether auditees agree with the audit conclusions. Furthermore, *fundamental changes* can only be made in the presence of strong internal control systems that foster accountability and improve service delivery.

The unwillingness and inability of parliaments and other MDAs to implement the SAIs' recommendations is a major obstacle to improving service delivery. The implementation status of performance audit recommendations, as reflected in Table 4, presents a different picture from what is usually reported in the literature (Abd Manaf, 2010; Van Acker & Bouckaert, 2018). Results indicate very high (80.6 percent) implementation scores for audit recommendations. This can be explained by the fact that the interviewed key informants took part in the auditing process. Moreover, the interviewees had the final say on whether to implement the recommendations. The number of recommendations accepted can also be associated with the reduction of hierarchy and layers of decision-making. This mode of operation of semi-autonomous executive agencies is characteristic of NPM, which redefined the concept of accountability in the public sector (Pollitt, 2016).

The above findings depart from Van Acker and Bouckaert's (2018) findings on Belgian and Dutch cases, where decisions to implement the recommendations extended up to the ministerial level. However, the above scores on audit recommendations should be interpreted with caution, as a number of recommendations are not necessarily a measure of audit success. Therefore, they do not reflect the influence or impact that the performance audit may have on auditees, as they may leave out the most important recommendations (Hamburger, 1989; Morin, 2001). Equally, it is also important to distinguish between internal and external factors that facilitate the implementation of audit recommendations. This distinction helps highlight the factors that enhance the impact of performance audits.

Collaboration and trust were confirmed by 14(43.8 percent) key informants who participated in the interviews. The results reflect the TPSC management's belief that there is good collaboration and trust between auditors and auditees during auditing. The result also proved that the NAOT is an important institution that promotes transparency and prevents fraud. Although audit findings are non-negotiable, collaboration and trust may modify the final audit conclusions. While this may dilute the audit's impact, it may equally foster the implementation of desirable changes in the public sector. Similar audit-related experiences were also reflected by Manaf (2010) with regard to the New Zealand public sector.

Regarding auditors' expertise, out of 32 key informants, 15(69.9 percent) reported a need to revisit this aspect. The results suggest that current performance audit practices demand broad professional expertise beyond an accounting background. In research by Alwardt (2010), most of the auditees interviewed questioned auditors 'level of competence and their ability to produce value-added recommendations in terms of the findings, as well as the accuracy and fairness of their reports. This can be attributed to the different roles played by the auditors, such as that of "public accountant", "researcher", and "management consultant", which may conflict with the auditors' mandate, independence, and accountability. Consequently, this hinders their ability to apply for their auditor's roles in practice.

The above multiple roles call for the professionalization of the Public Administration discipline as a provider of useful knowledge amidst competition from the Business Accounting discipline. To resolve that conflict of interest, Reichborn-Kjennerud (2013) advocates for the introduction of "management accountants" who will better implement performance audits in the public sector. Within this context, contemporary Public Administration and Management Scholars introduced the new role of "administrative engineers", who are mandated with generating useful knowledge for the management of public affairs (Troupin, 2012). Similarly, Olaoye and Adedeji (2019) believe that public sector auditors should be given a chance to influence policy decisions by teaming up with other professions to carry out effective performance audits.

The NPM philosophy subscribes to the principal-agent relationship in service delivery. From this perspective, parliament holds the government accountable on behalf of the people with the expectation of improving transparency and performance. In this study, 15 out of 32 respondents (47 percent) commended the Tanzanian Parliament's interventions for ensuring accountability and facilitating quality performance within public sector organizations.

Notably, these results point to strong parliamentary intervention over the study period (2010-2017). This lasted until April 2, 2019, when the country's parliament endorsed a motion to stop collaborating with the CAG. This decision may affect the implementation rate of audit recommendations due to the absence of a formal public forum for discussions on audit recommendations. Similar arguments were advanced by Raudla *et al.* (2016), Desmedt et al. (2017), and Morin (2001, 2003, 2014). The authors stated that, although members of parliament do not have coercive power, they must inform elected officials of the results of their work. Their influence is not exercised in a vacuum, as it will most likely help strengthen the implementation of the audit recommendations.

The study found that only 5 (16 percent) of 32 key respondents confirmed that the media reported the audit findings. In light of the above results, the study demonstrates that the media has limited influence on the Tanzanian PA. This is despite the fact that literature is filled with evidence of the media's influential role regarding the impact of performance audits. For example, media interventions have significantly impacted audited organizations by transforming audit reports into change instruments. The media may also propose mitigative and corrective plans for operations gaps (Morin, 2014). The media's failure to report audit findings in Tanzania can be attributed to the fact that they do not contain catch stories that can easily be exploited (Morin, 2014).

Conclusion and Future Research

This article attempted to gain a deeper understanding of the impact of performance auditing through an empirical study of performance auditing using the TPSC as a case study. This was done through an interpretive paradigm that allows for a qualitative approach.

Empirical evidence from Canada and the Netherlands reports that the discipline of Business Accounting is replacing Public Administration as an academic provider of abstract knowledge (i.e., audit technologies are replacing policy evaluations). To professionalize public administration, auditors must play the role of administrative engineers. From an academic perspective, the field of Public Administration must serve as an observer of life, more research must be conducted, and it must serve as a referee, while researchers must invest in theory and envision the future. If these administrative and theoretical roles are not fulfilled, the discipline of

Public Administration will perish (Troupin, 2012). In line with this, it is suggested that business strategy is used to supplement the public auditing process.

Theoretically, the following five factors regarding the quality of information in public audit reports and the impact of performance audits identified in the literature have been instrumental in explaining the success or failure of performance audits:

i) Independence of the auditors and audit institutions;

ii) Integrity and professionalism of auditors;

iii) Support from the executive;

iv) Support from the legislature; and

v) Cooperation with the public and media.

Through the holistic examination of performance audits, this study advances public administration-related knowledge and contributes the following: the impact of performance audits depends on the auditees' agreements with audit recommendations. It is also crucial to separate internal and external factors that facilitate the implementation of audit recommendations. Furthermore, there is a need to revisit auditors' competencies so that they can influence policy decisions by improving the quality of audit reports.

Auditors should consider the following: First, recommendations are generally considered useful when they can be used as an instrument of change in public sector organizations. Second, collaboration and trust between auditors and auditees are crucial. Third, to realize the impact of performance audits in public sector organizations, the auditors (NAOT) should work closely with parliament through the parliamentary committees. Fourth, there should be concrete media intervention so that performance reports are used as instruments of change and to debunk performance gaps.

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State and Civil Society Emerging Good Practices in Response to Affordable Housing Need: Reflections on What Works in Addressing Homelessness in Sub-Saharan Africa

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Abstract

This paper aims to articulate the emerging "good practices" being implemented by states to ensure the continuous provision of affordable housing. The paper utilizes secondary materials as the data sources, which were analyzed using content and thematic analytical procedures. As documented, public works intervention, creation of the public-private partnership, innovative expansion of affordable housing solutions through optimum utilization of local resources, and private sector support are new directions in accomplishing the affordable housing target. Similarly, the establishment and empowerment of community self-help initiatives, cooperative practices, the intervention of development agencies, and non-governmental humanitarian relief have made some remarkable impacts as part of the good practices. In conclusion, it is evident that the more innovative and creative ways of work are adding value to the accomplishment of increased affordable housing provision in sub-Sahara Africa.

Keywords: Affordable Housing, Good Practices, Homelessness, Sub-Saharan Africa

Introduction

As in other human conditions, homelessness is a situation that does not have any particular pattern across countries and cultures. One of the most accepted definitions of homelessness originates from The United Nations, where it is conceived as a situation that "entails households or people without a shelter that would fall within the scope of living quarters" (United Nations, 2004). Obioha (2019) and Obioha (2021) further elaborate on this phenomenon by pointing out the variations that may occur within and across this spectrum. In characterizing accordingly, it changes from a state of affairs where an individual spent his/her life in public or open space, on the street, and in other places that are not conducive or meant for human abode (Obioha, 2019, p. 1). Based on the above, the homeless could be found in different places and locations in various cities, towns, and villages in sub-Saharan Africa. Therefore, there is no denying that this is a social problem in the sub-region. The awareness of this problem's reality does not take away the fact that it is also a relative condition that means different things to different people. Following

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Obioha (2021, p.1), "homelessness is a relative concept that needs contextual understanding, in which case, what constitutes homelessness in one culture may not mean the same in another culture, given the varied contexts of interpretation."

The manifestation of homelessness in sub-Saharan Africa is not the same across countries and regions. While it may be very high in some countries, the opposite may be the case in others, given various countries' political, economic, and social realities. Unfortunately, the estimates of homeless in Africa and globally have not been accurate. According to Speak, there is a dearth of data even in specific countries; for example, Statistics South Africa conducted no national census on homeless people in the country (Speak, 2005). The available information from Statistics South Africa in General Household Survey 2013 is 13.6% (Obioha, 2020). What exists in the database of various international organizations and governments may be regarded as mere figures that do not represent the accurate situation on the ground. Most available data are estimates of the countries' inadequate housing, slum, and housing deficit, especially in the urban areas. Therefore, it may be futile to dwell purely on discussing the extent of homelessness in sub-Saharan Africa, where such data do not robustly exist except in circumstantial contexts such as drought and conflicts. In other words, the officially available data are on 'transient homelessness,' in exclusion of 'classic homelessness.' However, there is no denying that homelessness is a significant social problem in sub-Saharan African countries. However, this problem's extent, magnitude, and characteristics are uncertain. A cursory observation of African countries' urban and rural areas indicates that homelessness is more of an urban than a rural phenomenon. Despite the unavailability of accurate and precise data on homelessness, some inferences on the extent of the problem could be derived from the estimates of people living in slums, people on the move as a result of wars, drought, and other circumstances, where exact data on homelessness does not exist.

From an introspective perspective, Obioha (2021) convincingly argued that despite the multitude of other socio-political and economic challenges that directly and indirectly affect people's living standards in the sub-continent, housing takes center stage in some governments' programs. This, according to him, emanates from the centrality of shelter as the second item in the hierarchy of human needs after food. In recognizing the importance of shelter to human life, health, and dignity, the United Nations categorically enshrined it as a fundamental human right in Article 25 (1) of the Universal Declaration of Human Rights. According to this Article, "everyone has the right to a standard of living adequate for the health and well-being of himself and his family, including food, clothing, housing, medical care and necessary social services" (United Nations 1948, Article 25). This provision, in extension, is contained and domesticated in the constitutions of UN member states, including sub-Saharan African countries.

Following the above, this paper presents issues around affordable housing and the emerging good practices by the state and civil organizations in dealing with the situation. It begins with an introduction followed by a problem statement, where the main issues and gaps in the previous studies necessitating further investigation are stated. The set objectives covered in this paper are clearly stated in the following section, before the materials and methods in the next. The result section contains the outcome of various secondary data analyses. Major highlights in this section include key drivers of homelessness, the outlook, and good practices in sub-Saharan Africa's affordable housing landscape.

Statement of the Problem

Worldwide, 29.8% of the urban population lived in slums and inhabitable abodes, while the Sub-Sahara Africa estimate was 55.3% in 2014 (World Bank, 2019). Further disaggregation of this estimate in West Africa, East, and Southern Africa, for example, presents a vivid picture of the problem country-wise. In the Cameroun Republic, more than 380,000 people need shelter, and a roof over their heads as more than 430,000 people flee their homes because of conflict in some regions of the country (Relief Web/UNOCHA, 2019). With a population of 25.7 million, 39% (5.5 million) of Ghana's urban population (14 million) lived in slums (Africa Research Institute, 2016). In Ivory Coast, the increasing housing deficit in the urban areas, where an estimated 56% of the population live in slums (World Bank, 2015), suggests that homelessness is rife in the country. Similarly, as the poverty rate increases in Mali, an estimated 80% of the population lack adequate housing (United Nations, 2012), while more than 500 children live on the streets in Bamako, the capital city (South World, 2018). On the brink of rapid urbanization, population growth, and conflict, Nigeria has 24.4 million homeless people countrywide, representing a worrying estimate (UNCHR, 2008), where 70% of Lagos's population live in informal housing or are homeless (Cunningham, 2017). While 51% of the urban population of Togo lives in slums

(UN/UNDESA, 2019), about 100,000 people are homeless, in addition to 200 new cases of children living on the streets in the capital city Lomé (Harambee, 2019).

Similar to the situation in West Africa, the scenario in East and Sothern Africa presents a context that needs urgent attention to mitigate homelessness in the region. In 2012, about 2 million Kenyans were homeless, and the number is steadily increasing by about 200,000 Kenyans per year (Habitat for Humanity, 2015). In Namibia, for example, 34% of the urban population lives in slums (Relief Web, 2004), while the situation in South Africa is worst. According to Deutsche Welle (2019), 200,000 homeless people live on the streets of various cities and towns in the country. With a 1.6 million housing units deficit, 66% of Ugandans live in inadequate housing (Habitat, 2019). With a severe housing shortage in Zambia, around 70% of the urban population lives in informal settlements.

The above narrative indicates the housing predicament in which most African countries and people find themselves. However, while the estimates were mainly on inadequate housing and poor standard of living, little was recorded with specific regard to classic homelessness. In this regard, the current African database lacks an accurate estimate of homelessness on a country-by-country basis. It will be challenging to address homelessness in all its characteristics with proxy data on inadequate housing rather than concrete data on homelessness across countries and regions for specific countries like South Africa (Speak, 2005). Having specific data on homelessness will serve significantly in planning how to end it.

In order to actualize the dream of 'housing for all by the UN, as enshrined in the Universal Declaration of Human Rights, some member states, including sub-Saharan Africa states, embark on programs that target the provision of affordable houses to deserving citizens of their countries, either at a rate that they can afford or completely free of charge. For a house to be affordable, UNHabitat (2011) maintained that it has to be adequate in quality and location but should not cost so much that it threatens their enjoyment of basic human rights and prevents the poor from meeting other basic living costs. In this regard, the cost of such houses should form a negligible part of household expenditure, but not all of it. Notwithstanding other criteria for determining housing affordability (World Economic Forum, 2019), regarding sub-Saharan Africa, it has been argued that "in reality, most so-called affordable housing in sub-Saharan Africa is not affordable considering the supposed target population. A house can only be affordable in Nigeria, Kenya, Ethiopia or South Africa, for instance, or elsewhere in the sub-continent, if the prevailing minimum wage in such country is enough to purchase and maintain such houses, within one-fourth of average income" (Obioha, 2021, p. 4). There is, therefore, such a hopeless situation in some countries in the sub-continent where it is impossible both mathematically and practically for a minimum wage earner in the government sector to afford the cheapest house in the urban area. For instance, it will take 8 years, 11 years, 24 years, and 118 years of savings for a dream of owning the cheapest house to be actualized by minimum wage earners in Nigeria, South Africa, Kenya, and Ethiopia (Obioha, 2021).

Given the unprecedented housing backlog in sub-Saharan African countries (Bah, Faye & Geh, 2018), the challenging situation of unaffordable housing in some African countries (Obioha, 2021) presupposes sustainable planning, policies, and implementation to ensure that this much-needed infrastructure is provided. Notwithstanding the slow pace in responding to the housing challenges, in conjunction with modalities that have either worked minimally or dismally, there is enough evidence that new practices are implemented in various countries. While the perspective of the non-accomplishment regarding affordable housing in sub-Sahara Africa is documented (Obioha, 2021), the nature, extent, and adaptability of the emerging good practices embarked on by various states in finding a lasting solution seem not have been emphasized enough in the literature. Unfortunately, the negative experiences of failures and records of accomplishments have overshadowed whatever gains and strides that have been made. Indeed, the new practices that have worked in various sub-Saharan African states must be documented. Against this background, the present paper articulates the emerging good practices that have supported the mission of providing affordable housing to the citizenry in countries of the sub-Saharan Africa region. This paper proceeds by identifying the key drivers of homelessness in the sub-continent and, after that, examines the general outlook and good practices in Affordable Housing. This aims to understand what works and the variance in the working modalities across countries.

Objectives

This paper aims to understand what works where regarding emerging practices in providing affordable housing in sub-Saharan Africa.

The specific objectives include:

i) Provide a narrative on the key drivers of homelessness, which necessitates the provision of affordable housing.

ii) Examine the general and specific outlook, especially key good practices in providing affordable housing to the citizenry across sub-Saharan African states.

Materials and Method

This paper is designed as a descriptive output that provides scientific information about the emerging new responses to the challenge of affordable housing in sub-Saharan Africa. The nature of the study is non-empirical; therefore, primary data sources like interviews and focus group discussions were not considered. The study has relied on relevant secondary data from different reliable sources. In this regard, the data gathering began with identifying relevant focus area(s) from a pool of electronic and non-electronic refereed journals, books, government gazettes, periodicals, newspapers, and other academic materials. With the aid of a checklist containing what narratives are being sought, which are arranged in themes, subsumed under the general and specific targets to be achieved, a systematic and guided critical search of the literature was conducted. The outcome of this exercise was an assemblage of a general, medium, and specific range of information/data. In order to analyze the available data for their usefulness, the researcher applied content analysis in categorizing, sorting, sifting, and ultimately organizing the relevant information thematically.

Results and Discussion

Key Drivers of Homelessness in sub-Sahara Africa

Homelessness as a social problem is driven by single and multiple factors, from individual to societal. Depending on the nature and type of homelessness, the main drivers or functional factors usually differ from one situation to another. The drivers of homelessness in Africa may not differ remarkably from what obtains globally, but there are some particularisms and uniqueness concerning the sub-Saharan Africa scenario. This claim of uniqueness is not unconnected to the distinctive social, political, and economic milieu that African societies possess viz-a-viz the Western societies, for instance. From literature and empirical observation, homelessness in African societies, countries, and nations is driven directly or indirectly by the following.

Landlessness

The land is one of the most important requirements in housing. It is indeed the base structure upon which houses are erected, irrespective of the type of house, from skyscrapers and mansions to a hut. However, land use depends on several other factors and contexts, the superstructures (laws, regulations, and customs) and infrastructures (education, facilities, and others). In Africa, the land is an asset subject to legal pluralism, and where the customary and state rules apply to the same piece of land. Like other factors of production, the supply of land is inelastic and static, irrespective of demand pressure. This has made land and possession of land entirely economically expensive and out of reach of many citizens. The increasing poverty and inequality in many African countries have made the acquisition of land the sole domain of the wealthy and privileged section of the society, while the poor remain landless. In Kenya, about 68% of the population does not own land (Habitat for Humanity, 2015). Landlessness also results from historical dispossession and conquests of communities which have pushed members of affected communities to the brink of landlessness. The conflicts, natural disasters, and other socio-economic and political factors have also resulted in many communities losing their habitable and arable land. Even though landlessness is a universal problem, it is more pronounced in urban areas, where immigrants cannot lay claim to ownership of any piece. This results in the inability of such persons to erect or own a shelter in urban areas.

Historical Disadvantage and Marginalization

The historical disadvantage and marginalization of many African societies have resulted in many citizens being homeless. This situation lingered for many years in some regions of Africa, mainly in East and Southern Africa, where there were settlers of European descent. For instance, in the pre-democracy South African regime, people of African origin were considered disadvantaged because of apartheid legislation on households. This category of people was driven to homelessness at various points in time through apartheid government mechanisms such as forced removals, uprooting, legislated landlessness, and denial of documentation. Apartheid promoted the so-called separate and discriminatory development that involved government legislation where people could live according to racial classification (Obioha, 2019, p.3). As interpreted by Obioha, "this system was implemented through forceful removal or relocation of population groups from one location to another." In the same vein, Pirie & Hart (1985, p.387) had a similar claim of systematic discrimination where permits were issued to the families' adults to work in the cities, in mines, and on farms.

In contrast, black families were forced to live in what was referred to as 'homelands' or ‘satellite townships'. In this process, the apartheid government systematically prioritized establishing 'white only' settlements/cities, mines, and farmlands, whereas ancestral and original homes of (the) indigenous black population were demolished and made desolate, and tracks of lands were forcefully taken away. The discrimination severely affected the black population and caused homelessness and landlessness. Obioha observed that at the dawn of democracy in 1994, much of these culminated in the overflowing state of homelessness in South Africa (Obioha, 2021, p.3).

Unemployment and Low Wages

Unemployment and low wages resulting in poverty are important drivers of homelessness in many African countries. Several sub-Saharan African countries have more than half of their population below the poverty line, with an average of 44.3% and 44.7% of the sub-Saharan African population living below the National Poverty line and below $1.90 per day (World Bank, 2019). A large number of the population is engaged in the work process and production, and the low wage has been a significant problem, putting families and households in the precarious position of unsustainability. Notably, the singular or a combination of unemployment, low wages, and poverty account for the unsustainable living conditions among individuals and households unable to provide for 'proper' housing.

Social Exclusion and Harmful Cultural Practices

Many countries in the continent are challenged with the social problem of social exclusion. This is a condition where society is not mutually and equally accommodating to all people that belong to or live in it, irrespective of their social categorization (like gender, race, others). Quite a number of citizens of various African nations are socially excluded from certain benefits. On the state level, the mentally challenged are largely excluded from public house distributions, which keep them perpetually homeless. Similarly, this category of citizens is also disinherited at the customary local level due to their condition. Obioha (2019, p.4) notates how "in some communities, cultural rights to inherit homes (houses) and land exclude certain sections of the society, mainly women, widows and the culturally defined 'unfit' individuals like adopted children." "Widows, particularly those without male children, are evicted by the in-laws who dispossessed them of their homes and lands" (Ofong, 2019, p.5). In this regard, the vulnerability to homelessness among these social groups is far greater than in groups with the right to inherit homes (houses).

Home Desertion

Home desertion is a common problem throughout the sub-continent, though little information about its connection with homelessness. However, the continuous unawareness or lack of reporting about the contribution of home desertion to the present challenge limits our understanding of the root causes of the problem. According to Obioha (2019), "the estimate of home desertion or the proportion of homeless people who willingly deserted their homes in the subcontinent is unknown. Some family or household members desert the home for several reasons, from personal to social. In South Africa, both adults and children have deserted their homes and remain homeless." Similarly, in Nigeria, "of particular mention are the women who separated or divorced from their husbands. They are often sent out with only a few clothes, as the husbands tend to keep the house and other properties" (Ofong, 2019, p.5).

Lack of Civic Registration and Identification

On average, between 2006 and 2018, 46% of children under the age of 5 years have their birth registered in the sub-Saharan Africa region (United Nations, 2019), which may vary across countries. "In many countries in Sub-Saharan Africa, birth registration in rural areas is very low. According to the most recent surveys available in Ethiopia, Chad, and Zambia, less than 10 percent of children under age 5 had their births registered at the time of the latest survey. In these countries, and a few others, registration in urban areas was also less than 50 percent" (Pirlea, 2019). Birth registration, which leads to the possession of proper identification, is a necessary step to solving problems and getting attention in terms of securing benefits from the state. Some individuals claim to be citizens of certain countries but do not have proper identification documents to support their claims. As substantiated by Obioha (2019):

> *In a modern state like South Africa, the inability to produce an identity document when needed or requested leaves one out of all benefits due to every citizen. South Africa has a standard bar-coded identity document issued to all citizens and permanent residents. This document is required in almost every transaction one intends to have with the state, its agencies, and other non-state agencies like financial institutions, private schools, private hospitals, public institutions etc. During the apartheid regime, African population groups were denied this document. The after-effect of this practice created a huge backlog of people born in South Africa who do not have identity cards, immediately at the dawn of democracy in 1994 and up till the present, to some extent. As in most other transactions, a household may not be able to access private housing if it wants to purchase or benefit from the government housing schemes to have a home* (p.4).

Forced Evictions

Forced evictions from homes and houses have continuously been one of the major drivers of homelessness in most urban centers in sub-Saharan Africa. This occurs when a family or individual is removed from a place that such persons consider as a home, whether on a temporary or permanent arrangement. Eviction may occur in two forms: eviction from a rented property or eviction from one's own property. It is prevalent in urban areas compared with rural ones because while rural homes are mainly built on what may be regarded as ancestral land where every family member has a right to reside, urban homes are commercial, mainly rented, and may have no ancestral bearing. Forced eviction may result from non-payment of rental fees, violation of property rules, or municipal town planning, depending on who orders the eviction. "In many countries, people who have been forcibly evicted are denied access to justice and effective remedies. The consequences of forced evictions continue to manifest years after they were carried out as communities struggle to access essential health services, water, sanitation and education" (Amnesty International, 2011). For example, on August 28, 2009, in Port Harcourt City, Nigeria, an estimated 17,000 people, including children, women, and the elderly, were forcibly evicted from their homes in Njemanze informal settlement and left vulnerable to other human rights violations. Similarly, in Zimbabwe, in 2005, under Operation Murambatsvina, more than 700,000 people had their homes or livelihoods or both destroyed during the government's program of mass forced evictions (Amnesty International, 2011). Besides other consequences, homelessness is the major outcome of various evictions in the countries mentioned above.

Amnesty International (2011) provided the following guideline to address eviction and also mitigate consequent homelessness where it occurs. It urges the African Commission on Human and Peoples' Rights to call on all member states to:

- Immediately cease forced evictions and ensure that any evictions must comply with international and regional standards.
- Enact and enforce an explicit prohibition against forced evictions.
- Adopt legislation setting out safeguards that must be complied with before any eviction is carried out, based on the UN Basic Principles and Guidelines on Development-based Evictions and Displacement, which comply with international and regional human rights standards.
- Take immediate measures to confer a minimum degree of security of tenure to all people currently lacking such protection in genuine consultation with the affected people and communities.
- Ensure that any alternative housing provided to people complies with international and regional standards on the adequacy of housing
- Ensure that all victims of forced evictions have access to effective remedies and reparations, which includes restitution, rehabilitation, compensation, satisfaction, and guarantees of non-repetition.

Conflicts and Human Displacement

Conflicts in local, inter-tribal, or regional wars have been a significant source of homelessness in Africa. In recent times, several regions in sub-Saharan Africa have witnessed social and political strife, which led to forced involuntary human movements and displacements. As of 2018, over 11.7 million people in this region were internally displaced due to conflicts and wars (United Nations, 2019). This mass displacement occurred in Cameroun, where more than 430,000 people have been forced to flee their homes because of increased insecurity due to long-running tensions in the North-West and South-West (Relief Web/UNOCHA, 2019). Similarly, in 2018, 126,000 people were displaced due to conflict in Mali (Internal Displacement Monitoring Centre, 2019a), while 173,000 people were displaced from their homes due to natural disasters and violence in Uganda. Ultimately, about 541,000 people were displaced in 2018 due to violence and conflict in Nigeria (Internal Displacement Monitoring Centre, 2019b). This was partly the consequence of sustained conflict between the Boko Haram Jihadists and the Government of Nigeria in North East Nigeria on the one hand and the Fulani Herdsmen ravaging onslaught on rural farming communities in various parts of the country on the other hand. In Ethiopia, the ongoing conflicts, especially around the Oromo borders with Somalia, have led to a massive number of internally displaced persons, amounting to 3,191,000, described as the third highest number worldwide in 2018 by Internal Displacement Monitoring Centre (Internal Displacement Monitoring Centre, 2019d). International Organization for Migration (2021) validated this scenario in a recent report that documents the current drivers and consequences of internal displacement in Ethiopia.

Natural Disasters

Many citizens of various sub-Saharan African countries have been made homeless due to natural disasters. On average, in the region, about 122 people per million population of the sub-Sahara were made homeless between 2008 and 2018 due to natural disasters (United Nations, 2019). Considering specific country situations, there is variability as some countries tend to be more prone to natural disasters than others. Nigeria had 613,000 people internally displaced due to natural disasters in 2018, while 66,000 people were displaced in Ghana (Internal Displacement Monitoring Centre, 2019c), for example.

Individual Health Condition

Homelessness has been linked to mental illness in some countries in sub-Saharan Africa. In Ghana, psychological stresses were common among the homeless in Accra (De-Graft Aikins & Ofori-Atta, 2007). Far from sub-Sahara Africa, the connection between homelessness and mental health condition, specifically autism, was also found in a sample of homeless people on the streets in a developed country (Kargas, Harley, Roberts & Sharman, 2019).

Unaffordability of Housing (Cost & Price)

While there may be houses in urban areas, affordability remains a significant problem in most cities and urban centers in sub-Saharan Africa, contributing to many people not having a roof over their heads. Unaffordability of housing may be in terms of being unable to provide rental fees to rent a house or the required amount of money or mortgage to own a house. In some countries, while support to own houses through mortgage is relatively high and contributes substantially to the GDP, like in South Africa, it is relatively very low in Ghana and Nigeria. The mortgage finance industry (as a share of Gross Domestic Product (GDP) in 2018 stood at 31% in South Africa, while it was 2% and 0.5%, respectively, for Ghana and Nigeria (Sun, 2018). Empirically, there is a huge disconnect between household income and the price of houses or rental fees in most cities of sub-Saharan Africa. While total household income is low and decreases in real value over time, the prices of houses and rental fees keep increasing. This inverse relationship between the two variables (income and house/rental fees) has led many city dwellers to homelessness. The unaffordability of rental fees for a decent house, as found by Alake (2018), makes people sleep under the bridge because housing in Lagos is expensive, as the average apartment costs between NGN150,000 and NGN200,000 monthly, which is far beyond the minimum wage and the reach of many self-employed citizens.

Rural-Urban Migration

The population pressure in the cities due to the influx of people from the rural areas has made homelessness a reality, as many rural-urban migrants cannot afford either to rent a house or build a home for themselves in the cities and towns of their destination. There are apparently no homes or houses waiting for urban immigrants to occupy because houses are scarce, while the demand is very high. The opposite is the case in some rural areas in sub-Saharan Africa, where houses are unoccupied or not fully occupied due to the out-migration of the owners to nearby or far away urban centers. This brings the reality of the relativity of homelessness and scarcity of living houses to the fore, where empty houses are cracking due to not being occupied in the rural areas and people sleeping under the bridge in the cities. As documented, "in Lagos, the term 'sleep under a bridge was coined in the '60s and 70s', at the start of Nigerian industrialization, when Lagos made its earliest claim to becoming Nigeria's commercial hub, harboring scores of migrants from smaller, less-commercial Nigerian cities who made a staple that represented the struggle…..Some of these people come to Lagos for opportunity and a chance at making it, without a support system, so they sleep under bridges and in unholy places till they can afford homes. The issue has still not stopped as scores of people still migrate to Lagos in yearly droves" (Alake, 2018). Therefore, empirical observation, which may need further statistical testing, suggests a positive correlation between population pressure (mainly urbanization) or high population growth of a country and the preponderance of homelessness in sub-Saharan Africa.

Outlook and Good Practices in sub-Saharan Africa's Affordable Housing Landscape

Government Public Works Intervention

In many countries, specifically in sub-Saharan African countries, governments are at the forefront of providing affordable housing in their countries. This is made possible in one or a combination of three ways, namely:

i) In case by including rental or housing allowance as part of the wage package. This intervention is a standard practice in some countries in sub-Saharan Africa. The Federal, State governments, and other employers of labor in Nigeria are encouraged to provide a housing allowance to their employees as part of the legislated wage.

ii) They provide highly subsidized houses within reach of the working class and the poor. Practical cases of this abound in Kenya, Uganda, Ghana, Nigeria, and South Africa. While there may be variations in actualizing this practice, the uniform is that the government builds low-cost houses for citizens to acquire and own. The prospective owner pays a fraction of what may be regarded as the cost price of the house. Several Federal and State Housing Estates in Nigeria for many decades attest to the reality of this practice. Improved examples of this practice have emerged in South Africa in recent years, beginning from the dawn of democratic dispensation in 1994. The South African practice holds much promise that millions of houses have been built for previously disadvantaged groups at a very low cost. Due to differences in housing needs in the country, the National Department of Human Settlement and other related agencies, including the provinces and municipalities, are mandated to follow the established formal housing delivery methods. "There are twelve methods with different funding mechanisms and targeted tenure options and solutions meant to fit different categories of the poor needing assistance to own a house (home). In all the methods, a Means Test is conducted to ascertain whether the household qualifies or not" (Obioha, 2019).

iii) In cases where households cannot afford subsidized houses offered by the government, free houses are provided to the poorest of the poor. This type of housing offer has no financial implication on the recipient's side. Through the Reconstruction and Development Program (RDP), for example, the South African government has delivered millions of houses. Obioha figured out that having delivered about 3.3 million houses to households and on the average of 3.3 persons per household in South Africa, the government has made homes available to over 9 million people through its agencies; even though the optimal target of providing homes to all deserving South African citizens has not yet been met" (Obioha, 2019).

iv) It is enacted to enable policies to encourage public and individual housing, which eliminates various barriers to housing. Part of the good practice has been providing an enabling environment for individual and private investors to provide affordable but standard houses to the people. Among other countries in sub-Saharan Africa, South African practice, where a number of policies have been put in place by the government, has boosted the rate of home ownership in the country. Like in some other countries in sub-Saharan Africa, a number of legislations and policies set the principles for targeting affordable housing to address homelessness in the country. These include the Republic of South Africa Constitution 1996: Section 26 of the constitution stipulates that "*everyone has the right to adequate housing; the state must take reasonable legislative and other measures within its available resources, to achieve the progressive realization of this right,"* the Housing Act 1997 that facilitates for the provision of sustainable housing, The National Norms, and Standards, which regulates for the minimum standards, and the Rental Housing Act, 1999 (Act No. 50 of 1999) as amended in The Rental Housing Amendment Act 35 of 2014. Others that gave impetus to affordable housing development are The Social Housing Act (2008), the 1994 Housing White Paper on Reconstruction and Development Programme (RDP), which targets the number of building to be provided, the Breaking New Ground Initiative, the National Development Plan (NDP) in its Outcome 8 (sustainable human settlements and improved quality of household life; and lastly the Land expropriation without Compensation Bill 2018 (underway), which targets on land redistribution.

Public-Private Partnership Intervention

Public-Private Partnership is a model that facilitates the cooperation between government and private sector or non-government actors in providing services to the people. In its principle, it involves and requires the government and its chosen partners to work together based on some agreed modalities. This principle has led to the practical execution of affordable housing in most countries in sub-Saharan Africa. In Nigeria, the combination of the Federal Mortgage Bank of Nigeria (FMBN) and the Family Homes Fund (FHF) appears to be a major route for affordable housing for most-low and middle-income earners (Centre for Affordable Housing Finance in Africa, 2019). In some countries on the African continent, like South Africa, some big financial groups like banks have raised billions for housing projects for people that earn in the lower income groups in government affordable housing construction projects, both for sale and rent, as well as providing housing loans and rental accommodation for families and students (BSM Groups, 2011). As has been alluded to, these partnerships have the potential to contribute enormously to South Africa's successful development of affordable government housing projects.

Innovations: Expanding Affordable Housing Solutions through Optimum Utilization of Local Resources

In many countries in sub-Saharan Africa, the solution to providing affordable housing to end homelessness or inadequate housing lies within the environment. These countries are endowed with abundant natural resources, local knowledge, and intelligence, which are being tapped but not yet fully harnessed to provide houses. While there are pockets of practices, the Durabric experience in Malawi has provided a lead in this direction. Durabric is made with 5-8% cement, a finely balanced mixture of soil, sand, cement, and water, compressed in a mold and cured naturally, without being fired, which makes them an evolution of the traditional air-dried brick. It is stronger than fired bricks with more resistance to heavy rainfall, and is up to 20% cheaper per square meter of wall. Durabric offer is already available in Cameroon, Malawi, Rwanda, Tanzania, and Uganda (Affordable Housing Hub, 2015). Some other experiments in providing cheaper houses have been tried in many countries, including Nigeria, where one of the previous governments of Imo State invested in producing 100% local clay blocks for housing.

Private Sector Support in Affordable Housing

Apart from the known private sector partnership with various governments, some private sectors have invested in making housing affordable in sub-Saharan Africa. One of the notable organizations in this regard is LafargeHolcim Microfinance, which has provided Solutions for Affordable Housing finance in a number of sub-Saharan African countries. Its strategy includes offering access to housing microfinance solutions to the low-income segment, providing technical assistance to low-income families to build/renovate their houses, and training banks and microfinance institutions on how to provide loans for house construction to low-income people. It is in partnership with some development agencies (Agence Française de Développement, World Bank/ IFC, Shelter Afrique in particular) that provide funding and capacity building to these Microfinance partners. Since it was implemented, LafargeHolcim and its partners have assisted thousands of low-income people in building/renovating their homes in Nigeria (7,000) and Zambia (8,000), for example (Affordable HousingHub, 2015). In Zambia, more than 1,000 small housing loans are granted to low-income families monthly through these partnerships.

Development Agencies and Non-Governmental Humanitarian Relief

The intervention of international development agencies and non-governmental organizations in facilitating affordable housing has happened in various countries of sub-Sahara Africa. Usually, with the approval of the national, provincial, or state governments in African countries, some development partners have made remarkable contributions. The most common practice is the partnership between development agencies and local non-state actors or organizations, where these local organizations are mainly assisted with material and expert human resources to build houses for the poor who do not have any financial means to either build or rent a house. Intervention by Habitat for Humanity in facilitating the erecting of affordable houses in different parts of the continent is widely documented. Also, some organizations like the Catholic relief agency, and Kuwait fund, among others, are active in providing a practical solution to affordable housing in Africa.

Community Self-Help Initiative and Cooperatives Practices

In African societies, community self-help has been a long-lasting doctrine and practice, which is literarily referred to as "do it yourself." It is, therefore, not a foreign concept to most Africans. At the community and village level, various peoples and cultures across sub-Saharan Africa adopt many centuries-old practices in dealing with homelessness. Among the Igbo ethnic group of Southeastern Nigeria, youth groups and age grade members support one another in erecting traditional houses, where the labor is arranged and provided through *NGO Oru* (which means contracting), which does not involve any specific price. Similar indigenous ways of reducing homelessness, like *Debo (working in mass to help others) and Tajajila Lamummaa* (citizen service), are also popular in Oromo culture and other nations of Sub-Sahara Africa. Even though these are not new, they have been rejuvenated as trusted and tested practices.

At the more evolved organizational level, usually, a formal or an informal self-organizing group which may be a church group, women group, youth group, or age group, come together to lay down a plan on how to assist individual members in actualizing their housing dreams. They provide labor and contribute building materials for every project they embark on for their members. This may be done by order in the membership list or as agreed by members until all members own their houses. The invocation of this idea and practice resonates in some contemporary nation states in sub-Sahara Africa differently. Most prominent among these ways is the cooperative practice after forming cooperative societies. The reasons for formation in most countries are the lack of affordable finance due to high-interest rates and lending conditions, the increasing cost of building materials, the lack of affordable land, and; the lack of financial means of the majority of the population. Three main types of Housing cooperatives are:

- **General purpose Cooperatives:** where members join a cooperative to obtain land or building materials at a lower shared cost
- **Housing (Development) Cooperatives** – where members join a cooperative to obtain housing either to be owned by the group or to own the units individually;
- **Housing Property Owning (or continuous) Cooperatives** – where members join in owning and managing the property collectively.

Successes have been recorded through cooperatives in providing affordable housing in the sub-continent. In South Africa, most of the 150 - 198 cooperatives registered as housing cooperatives are building and worker cooperatives and not financial, out of which 21 housing cooperatives developed 1,966 units (Co-operative Housing International, 2019a). Also, in Senegal, the project establishment aimed to strengthen building and housing cooperatives by providing them with tools, knowledge, and expertise to build quality homes at a lower cost. The building cooperatives account for approximately 25% of all social housing in Senegal (Co-operative Housing International, 2019b). In Kenya and Uganda, Housing Co-operative is huge and contributes to affordable housing in both countries. National Co-operative Housing Union (NACHU) housing cooperatives represent at least 250,000 members in Kenya.

Religious organizations have contributed immensely to providing free housing units to the poorest of the poor in their communities. The Catholic Relief Services has been working to support the homeless and impoverished in Kenya. Some youth groups in different faith groups organize themselves as self-help entities that assist their members in different housing challenges, such as building, repairs, and maintenance but excluding the provision of finance.

Conclusions

Affordable housing remains a strategy and linked activity to end homelessness globally. This is because the cost of standard housing units has been increasing globally, while household income remains fixed or declining in some cases, which needs to be addressed to bridge the gap so that the poor household can own a home. Countries have adopted various modalities in sub-Saharan Africa to ensure that all public houses are affordable to the poor. Practices such as public-private partnership, private company housing development, pro-poor public housing scheme, development agencies' intervention, and community-based initiatives, such as cooperatives, are among those that have been adopted with a positive outcome. However, the effectiveness of these modalities is not the same across countries because various countries have their specific challenges that affect these practices. In order to move forward to actualize affordable housing in dealing with homelessness, governments in sub-Saharan Africa, international development agencies, and civil society organizations have numerous options among various good practices from which they can model workable interventions.

Policy and practical implications

Quite a number of lessons have been learned from the policies and practices adopted by some countries. These lessons are better shared so that different countries and constituencies can learn from one another and adopt progressive practices and policies.

- Progressive policies that will address the difficulty in the land appropriation for public housing purposes.
- Institutional measures to regulate the prices of building materials or make them more affordable.
- Political will and good governance to end unnecessary bureaucracies and corrupt practices at different affordable housing delivery system stages.
- Broaden the mortgage industry and encourage the industry through tax incentives, grants, and exemptions.
- Regulate the interest rate regime to make it more affordable for the poor.
- Institute the intervention measures to assist poor households with interest-free loans.
- Remove the down payment method for all public houses.
- Deal with the security of tenure and title deeds issued by ensuring that all homeowners are given Title Deeds.
- Consider applicants' choices in allocating houses to ensure that other affordability factors are met.

- Adequately consider diverse social categories, including the blind and others with physical challenges, in designing affordable housing to reduce the cost for these categories of people to inhabit.
- Strengthen government partnership with the private sector who are involved in housing projects
- Strengthen partnerships with international development agencies in different ways (co-or partnership funding projects, etc.).
- Support Research and Production activities by providing cheaper houses, primarily by harnessing cheaper local resources.
- The rental process is regulated in cases where households need rented apartments or houses.
- Provide financial and capacity-building support to Housing Cooperative Societies in their countries.

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Corporate Governance by South African State-Owned Entities (SOEs) – Contributing to Achieving Agenda 2063

Barry Ackers*

Abstract

Following centuries of institutional colonization, Africa remains in dire need of development and has failed to realize its potential to drive sustainable economic growth and prosperity. Despite the residual contribution of Africa's colonial legacy to this malaise, it is suggested that African states should stop blaming coloniality for their failure to develop and accept responsibility for their own socioeconomic development. To arrest the downward spiral and provide the platform necessary to drive sustainable development across the African continent, the African Union launched Agenda 2063. To claim its rightful place in the global economy with a renewed focus on accountability, African states must change their development trajectory and address the economic, environmental, social, and governance interests of their legitimate stakeholders as they strive for sustainable development and their beneficiaries with added value. African states can no longer afford to remain passive participants in the process, providing raw materials for beneficiation by the Global North. The findings of this paper are based on the assertion that effectively governed state-owned entities (SOEs) represent vehicles available to states to leverage their drive for socioeconomic development in their respective countries, thereby contributing to achieving the Agenda 2063 goals. Despite relying on quantitative data to inform a corporate governance conformance matrix, purposively developed from the OECD Guidelines, World Bank Toolkit, and Agenda 2063, the study adopts an interpretative approach to thematically analyze the content of the published annual reports of South African SOEs. While the relatively high conformance scores achieved by the South African SOEs appear to suggest conformance with strong corporate governance practices. It belies the fact that several of these highly compliant SOEs are currently under investigation in relation to numerous instances of serious fraud and corruption. The incongruence of these public disclosures with the de facto situation implies that they do not represent a meaningful attempt by SOEs to discharge their governance obligations effectively. Instead, they may simply be an attempt to placate stakeholders that these SOEs were being effectively governed rather than to account to stakeholders meaningfully. The study concludes that merely imposing a regulatory, corporate governance framework will not be sufficient to ensure the effectiveness of governance in SOEs, but rather that effective processes must be established to monitor and enforce compliance with these frameworks, together with effective consequence management for non-compliance.

Keywords: African Union Agenda 2063, Corruption, Corporate Governance, Socioeconomic Development, State-Owned Enterprises (SOEs)

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Introduction

The African continent remains in dire need of development, compounded by the residual effects of colonialism (Ackers, 2018), widespread corruption (Hope, 2020), population growth, globalization, and, more recently, the impact of the COVID-19 pandemic (Yaya, Otu & Labonté, 2020). Metcalfe and Valeri (2019) identify a need for significant investment in infrastructure across seven specific dimensions. These are power and energy, water and sanitation, roads and highways, railways, other transport (such as air and sea), ICT, and core public service infrastructure (such as hospitals and schools). Addressing these infrastructure needs, priority should be given to leveraging strategic infrastructure development and maintenance to enhance service delivery (Metcalfe & Valeri, 2019).

Post-colonial development in Africa has been hamstrung by a combination of socio-political agendas (Mlambo, 2020) and politico-economic factors, such as colonial legacy and foreign corporate interests, economic reconstruction, foreign aid, and structural adjustment (Sebola, 2019). Acknowledging legacy constraints and a real need for development, African leaders formulated Agenda 2063 in 2013 as a robust 50-year plan to achieve Africa's development agenda (Aniche, 2020). It is pertinent to note that any references to 'corporate governance' throughout this paper apply equally to public sector organizations (Grosman, Okhmatovskiy & Wright, 2016).

Governments frequently establish state-owned enterprises (SOEs) as mechanisms to drive their country's developmental agenda through policy coordination, utilization, fiscal responsibility, and surplus maximization (Aharoni, 1981; Bernier, 2011; Thynne, 2011; Tõnurist, 2015). However, despite their potential contribution, SOEs often face complex corporate governance and accountability problems (Shaoul, Strafford & Stapleton, 2012), which may be ameliorated through implementing global corporate governance practices, facilitating their ability to deliver on their respective mandates, and improving accountability. Since SOEs around the world typically use taxpayers' funds to deliver their state-mandated responsibilities, it is argued that SOEs should account to taxpayers about how the resources entrusted to them have been deployed to provide public goods and services on behalf of the state.

Acknowledging that governments often use SOEs to achieve their developmental objectives (Bernier, 2011; Thynne, 2011; Tõnurist, 2015), this paper postulates that SOEs are mechanisms that African states should use to aid their development efforts in order to contribute to Africa achieving the Agenda 2063 goals collectively. However, to achieve these objectives cost-effectively, SOEs should be correctly structured, organized, and governed while consistently applying sound corporate governance practices (McDonald, 2020; Parker, 2020). SOEs that implement recognized corporate governance practices are more likely to deliver goods and services efficiently, effectively, and economically on behalf of their states. These corporate governance practices include both voluntary and mandatory frameworks, as well as disclosure mechanisms, such as corporate governance codes, the Global Reporting Initiative (GRI), the United Nations (UN) Sustainable Development Goals (SDGs), and, more recently, Integrated Reporting (<IR>). Therefore, based on the thesis that effectively governed SOEs can contribute to sustainable socioeconomic development, this paper accordingly examined the corporate governance practices disclosed by South African SOEs to assess conformance with established global corporate governance principles.

This archival study considers two primary perspectives on SOE corporate governance. The first, adopting an agency theory, shareholder primacy perspective, posits that SOEs are accountable to their owners, with ownership extended to include the public (as taxpayers) as the real owners of SOEs, with the state's role being relegated to agents of the public. The second, acknowledging stakeholder theory, asserts that since SOEs provide their mandated responsibilities to public beneficiaries on behalf of the state, they are obliged to account to the public. The study's primary objective is to investigate how South African SOEs have adopted recognized corporate governance practices to account for their stakeholders. A secondary objective is to explore the contribution of South African SOEs to achieving Agenda 2063. Arguing that SOEs should account for their stakeholders, this study analyzes South African SOEs' most recent publicly available annual reports. The identified corporate practice disclosures are compared with the provisions of globally recognized corporate governance codes and international reporting standards to establish the extent of conformance of SOE corporate governance disclosures (Warwick & Osherson, 1973; Whetten, 2009).

This paper contributes to the discourse on public sector accountability by developing a corporate governance conformance matrix to assess the extent to which South African SOEs conform to global corporate governance practices. Although South Africa has the most SOEs on the African continent (approximately 700 SOEs) in key sectors such as electricity, transport, and telecommunications (USA, 2020), the observations of this study are confined to the 21 major public entities listed in Schedule 2 of the PFMA (South Africa, 1999). The number of SOEs, together with the perception that South Africa is acknowledged as having strong corporate governance practices (Atkins, Solomon, Norton & Joseph, 2015), makes it a suitable country for examining the corporate governance practices of SOEs established to facilitate socioeconomic development. Therefore, despite the study's South African orientation, as an AU member state, the observations could assist other African states in achieving their Agenda 2063 aspirations.

Literature Review

Confirming that Agenda 2063 does not comprise standalone goals, the AU attempts to align Agenda 2063 to the UN's SDGs (AU, 2015) by building on recognized global corporate governance frameworks. Constructively and sustainably contributing to Agenda 2063 requires enhanced SOE transparency and accountability, incorporating the principles espoused in sound corporate governance frameworks underpinned by strong legal and regulatory frameworks. The consistent application of corporate governance frameworks based on global best practices should augment the ability of SOEs to optimally fulfill their mandates responsibly and sustainably, improving perceptions about their stewardship of the resources entrusted to them. Although corporate governance frameworks are usually developed to satisfy the specific needs of particular stakeholders, the various framework components often overlap (Koerber, 2009).

Theoretical Underpinning

The interrelated tripartite relationship amongst SOEs, government, and stakeholders necessitates adopting a multi-theoretical research approach (Fernando & Lawrence, 2014; Hussain, Rigoni & Orij, 2018). This paper, therefore, adopts a wider theoretical lens, positioning public sector accountability within two primary theories – shareholder primacy and stakeholder theory. Agency, accountability, and signaling theories are components of shareholder primacy, while institutional and instrumental theories are aligned with stakeholder theory.

The fundamental premise of shareholder primacy is that organizations exist to maximize shareholder value (Mudawi & Timan, 2018; Styhre, 2018). Agency theory, in turn, refers to the separation of ownership and control between owners as principals and managers as agents

(Jensen & Meckling, 1976). The activities and performance of agents must be closely monitored to ensure alignment between the respective goals of principals and agents, reducing the impact of information asymmetry, opportunistic agent behavior, and conflicts of interest (Hassan, Aziz, & Shah, 2016). Although the state may be the notional shareholders of SOEs, and accordingly the providers of 'financial capital', since states typically use taxpayers' funds, it may be argued that the public, as taxpayers, is the 'real owners' of SOEs, to whom they are accordingly obliged to account. Rooted in agency theory, accountability theory requires agents to account for their principles in their performance (Ştefánescu, Oprișor & Sîntejudeanu, 2016). The agency theory introduces conflict amongst multiple stakeholder groups that may require competing information, usually driven by their respective interests and priorities (Cordery & Sim, 2018). Signaling theory suggests that agents use the disclosures in organizational reports to send specific signals to potential report users, partially mitigating information asymmetry (Kiliç & Kuzey, 2018).

Conversely, stakeholder theory requires organizations to consider the diverse perspectives and expectations of various constituents legitimately interested in their performance beyond the providers of financial capital (Ferrero-Ferrero, Fernández-Izquierdo, Muñoz-Torres & Bellés-Colomer, 2018). An organization's stakeholders, therefore, include any party affected by, or able to affect, its ability to achieve its objectives (Freeman & McVea, 2001). From a stakeholder perspective, accountability theory suggests that organizations should also account for their legitimate stakeholders. The institutional theory suggests that organizations achieve legitimacy by responding to normative societal expectations about their operational impacts (Ferrero-Ferrero *et al*., 2018). In contrast, instrumental theory (Balakrishnan, Malhotra & Falkenberg, 2017) cynically suggests that organizations may only accommodate stakeholder interests to the extent that it may be in their own interest to do so (Jones, Harrison & Felps, 2018). This introduces the risk that unscrupulous organizations may generically exaggerate positive performance while simultaneously omitting or 'spinning' poor performance (Haji and Anifowose, 2016).

Therefore, while shareholder primacy (Friedman, 1970) dictates that the sole purpose of business is to create value for the owners (Low, 2006), other theoretical frameworks, such as stakeholder

(Freeman, 1984) or instrumental theories (Ackers & Eccles, 2015) also apply.

The African Union and Agenda 2063

*The Organization for African Unity (*OAU) was established in 1963 *after several African states gained independence following centuries of oppressive colonialism. T*he African Union (AU), a continental body consisting of 55 African member states, succeeded the OAU *in 2002*. The AU aims to integrate continental practices, enable Africa to contribute to global economic activity meaningfully, and address critical social, economic, and political challenges. Although the AU identifies 17 specific but intrinsically interrelated objectives, this paper focuses on the role of SOEs in sustainable socioeconomic development, concerning the following five specific goals:

- Political and socioeconomic integration.
- Contributing to global economic and international negotiations.
- Sustainable economic, social and cultural development.
- Coordinating and harmonizing Regional Economic Community (REC) policies to achieve AU objectives.
- Developing and promoting common trade, defense, and foreign relations policies.

The goal of Agenda 2063 is to achieve the "*Pan African vision of an integrated, prosperous and peaceful Africa, driven by its own citizens, representing a dynamic force in the international arena*" (AU, 2015). Despite developmental efforts spanning more than 60 years, and notwithstanding the developmental objectives of Agenda 2063, development on the African continent continues to be plagued by issues of poor corporate governance, reporting and accountability, impeding its ability to achieve the Agenda 2063 objectives (Sebola, 2019; Zadawa & Omran, 2020). Africa's ability to achieve its development agenda is contingent upon ongoing structural transformation, increased peace and reduced conflicts, renewed economic growth and social progress, people-centered development, gender equality, and youth empowerment, changing global contexts, increased African unity, increased African commodity beneficiation, as well as being perceived as a global power supporting its own common agenda, and capitalizing on emerging development and investment opportunities in areas such as agri-business, infrastructure development, health and education (AU, 2015). Agenda 2063, therefore, addresses the following African aspirations:

i) A prosperous Africa based on inclusive growth and sustainable development.
ii) An integrated continent politically united and based on Pan-African ideals and the vision

of an African Renaissance.

iii) An Africa adhering to the fundamental principles of good governance, democracy, respect for human rights, justice, and the rule of law.

iv) A peaceful and secure Africa.

v) An Africa with a strong cultural identity, common heritage, shared values, and ethics.

vi) An Africa whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children.

vii) Africa as a strong, united, and influential global player and partner.

Agenda 2063 requires the prioritization of 16 specific objectives and identifies eight critical enablers for African transformation. These audacious objectives and critical enablers collectively provide the roadmap for achieving the Pan-African vision by 2063. Agenda 2063, therefore, encapsulates Africa's aspirations for the future while identifying key flagship programs to accelerate socioeconomic growth and development and facilitating the necessary transformation of Africa (AU, 2015). This paper positions SOEs as mechanisms through which states can achieve their Agenda 2063 goals, especially those related to sustainable socioeconomic development. It is submitted that effectively governed SOEs have the potential to facilitate structural transformation, infrastructure development, health, education, and increased African commodity beneficiation while capitalizing on emerging development and investment opportunities.

State-Owned Enterprises (SOEs)

Notwithstanding the longstanding privatization versus nationalization debate, many countries consider SOEs and related enterprises as socioeconomic instruments to assist in delivering their socioeconomic mandates (Bernier, 2014; Florio, 2013; Hayashi, 2010), growing their economies through effective and appropriate performance management and SOE corporate governance (Tsheola, Ledwaba & Nembambula, 2013). The significance of SOEs is illustrated by SOEs currently accounting for over one-fifth of the world's largest enterprises (OECD, 2018). However, some SOEs are dismal failures, plagued by debilitating corporate governance, accountability and corruption issues (Hope, 2020), a lack of competition and incentives, principal-agent problems, soft budget constraints, pursuing multiple objectives, succumbing to political pressure, bureaucracy, punitive labor legislation and regulations, strong trade unions, and an innate inability to reduce costs and promote innovation (Szarzec & Nowara, 2017). Therefore, as a mechanism frequently used to deliver public goods and services, it is necessary for SOEs to operate in a sound competitive and regulatory environment, according to the highest standards of corporate governance and accountability.

Effective SOE corporate governance is imperative for effective public sector management (Domokos, Várpalotai, Jakovác, Németh, Makkai & Horváth, 2016), making it disconcerting that corporate governance failures are amongst the most problematic issues facing SOEs (Aharoni, 1981), which Subramanian (2015) attributes to SOE corporate governance guidelines being based on private sector organizations. Since SOEs combine commercial and social objectives, they should account for their financial and social performance, ensuring that these dual objectives complement and do not contradict each other. Several countries are consequently adapting their legal and regulatory frameworks to address SOE needs (Vijayakumar & Nagaraja, 2012), with reforms being rooted in corporate accountability, governance, and transparency, which should impact the ability of SOEs to achieve their mandates (Florio, 2014).

Public Sector Corporate Governance and Accountability

Effective corporate governance practices can significantly impact socioeconomic development by enhancing public sector performance (Spanos, 2005). Corporate governance in the public sector typically entails balancing the dual objectives of profit (or surplus) generation while providing public goods and services, which are traditionally addressed by separating business and public service goals (Ebrahim, Battilana & Mair, 2014; Klijn, 2008). Accountability, involving being answerable for decisions or actions taken, and preventing the abuse of power, is crucial for good corporate governance (Devaney, 2016; Mark, 2010), with transparency being an important indicator of corporate governance and accountability (Agyei-Mensah, 2017). Accountability, therefore, represents a tool to enhance the state and its organs' ability to effectively, efficiently, and economically provide public goods and services (Demirag & Khadaroo, 2011). However, mere disclosure will not improve accountability unless these disclosures contain useful forward-looking information that enables users to assess an organization's current performance and prospects (Agyei-Mensah, 2017).

Notwithstanding frequently being loss-making and requiring substantial state bailouts, SOEs are ostensibly established according to commercial principles and expected to be profitable, or at least break even, while serving the public interest (Mansi, Pandey, and Ghauri, 2017). This requires SOEs to prioritize their corporate governance and accountability practices to address their social mandates (Almquist, Grossi, van Helden & Reichard, 2013). Therefore, public sector accountability comprises state-centered and social accountability (Brinkenhoff & Watterberg, 2015). State-centered accountability refers to the institutions established by the state to monitor SOE performance and compliance and to control abuse. Social accountability involves more direct participation by citizens to monitor SOE performance, requiring mechanisms to hold the states to account for their use of taxpayers' funds and resources (Hassan *et al.*, 2016). SOE reforms should therefore focus on improving corporate governance practices by adopting internationally recognized corporate governance practices (Aharoni, 1981), such as corporate governance codes, the Global Reporting Initiative (GRI), the United Nations (UN) Sustainable Development Goals (SDGs) and integrated reporting (< IR>).

Corporate Governance Codes

Corporate governance codes embody standards of good governance, which should also apply to state-owned and partially state-owned organizations (Grosman *et al.*, 2016)**.** Corporate governance codes are originally based on voluntary adherence to international soft law instruments and are usually voluntary mechanisms (Eijsbouts, 2017). They aimed at preventing opportunistic agent behavior, thereby assisting organizations to improve their performance and achieve their objectives while protecting shareholder interests (Grosman *et al.*, 2016). Corporate governance codes, increasingly considered co-regulatory instruments, have become an integral component throughout the corporate sector, both as a mechanism for control and risk management, as well as an intervention for embedding values and establishing a desired ethical corporate culture. Eijsbouts (2017) cautions that the principle of voluntarism no longer accurately depicts reality. Good corporate governance has evolved to require many organizations to formally develop corporate governance codes, often supported by specific hard laws. Well-designed, properly embedded, and effectively enforced corporate governance codes, which should apply equally to public sector organizations, are increasingly crucial for inclusive and effective governance (Eijsbouts, 2017). Corporate governance codes typically address issues such as board composition, board development, remuneration, accountability, corporate social responsibility (CSR), audit, and shareholder relations (Eijsbouts, 2017; OECD, 2015; World Bank, 2014).

The King Codes on Corporate Governance iterations significantly contributed to the evolution of South African corporate governance practices aimed at fostering a responsible, sustainable development culture (Mersham & Skinner, 2016; Solomon & Maroun, 2012). Confirming the importance of SOE corporate governance practices, the most recent iteration, King IV, released in 2016, includes a specific SOE supplement (IoDSA, 2016), requiring SOEs to ensure that their reports improve the ability of stakeholders to make informed assessments about their performance. Although there is no specific legal or regulatory requirement for SOEs to account to the public as taxpayers, it is pertinent to note that the King IV SOE Supplement states explicitly that since taxpayers contribute to the funding of SOEs, that SOEs are accountable to those citizens, as well as to the state organs representing those citizens (IoDSA, 2016, p.113). Despite King IV being a voluntary governance code, the King IV SOE Supplement introduces a quasi-mandatory requirement for SOEs to account to the public as taxpayers (van Helden & Uddin, 2016). Similarly, despite not being prescribed, the Protocol on Corporate Governance (PRC) in the Public Sector (South Africa, 2002) adopts the principles contained in the various iterations of the King Code. The PRC confirms the applicability of the King Code for SOEs, irrespective of whether or not they have a commercial orientation (South Africa, 2013), extending accountability beyond shareholders by advocating a more stakeholder-inclusive approach.

Notwithstanding the existence of numerous tools to enhance corporate governance practices, the fact that the World Bank (2014) Toolkit for SOE corporate governance and the Organization for Economic Co-operation and Development (OECD) (2015) Guidelines on SOE corporate governance have been specifically developed for SOEs, makes them particularly relevant to this study. The World Bank (2014) Toolkit identifies eight corporate governance areas: legal and regulatory frameworks; ownership and organizing models; performance monitoring; financial and fiscal discipline; boards of directors; transparency, disclosure, and controls; mixed-ownership; and implementing reforms. Similarly, the OECD (2015) Guidelines include six items: legal and regulatory frameworks; the role of the state as owner; equitable shareholder treatment; stakeholder relations; transparency and disclosure; and the responsibilities of SOE boards. Despite collectively providing SOE-specific guidelines, many countries have not adopted either the World Bank or the OECD frameworks for their SOEs. For example, many do not require the boards of directors of their SOEs to comprise both public and private sector role players to provide a balance between social and commercial objectives (USA, 2020). Similarly, despite normatively expecting SOEs to acknowledge their responsibilities to stakeholders by reporting on their stakeholder relations, in many countries, SOEs fail to produce annual reports that are publicly available. Those that do often fail to disclose their stakeholder engagement (USA, 2020). Aligned to the AU's goal of sustainable development, the provisions of the OECD and World Bank SOE frameworks, the SDGs and Agenda 2063 goals, and international reporting standards such as the GRI and < IR> should be incorporated into SOE corporate governance codes, to improve stakeholder accountability.

Sustainable Development

The Brundtland Commission defines sustainable development as *development that meets the needs of the present without compromising the ability of future generations to meet their own needs* (United Nations, 1987, p.16). The contemporary discourse on sustainable development identifies trade-offs favoring the economy but detrimental to social and environmental issues as being commonplace (Gupta & Vegelin, 2016; Lorek & Spangenberg, 2014). The SDGs emerged from the UN's 2030 Agenda for Sustainable Development (Gupta & Vegelin, 2016; Hák, Janoušková & Moldan, 2016; UN, 2014) as a mechanism to address these difficult trade-offs and to assist organizations to contribute in achieving the global sustainable development agenda. This UN intervention, underpinned by five pillars – people, planet, prosperity, peace, and partnership – incorporates 17 SDGs and targets to "*stimulate action over the next 15 years in areas of critical importance for humanity and the planet*" (UN, 2014, p.3). The SDGs, representing intergovernmental commitments, are rapidly gaining traction amongst public policy bodies, NGOs, as well as public and private sector organizations (Bebbington & Unerman, 2018), including the AU, which specifically linked Agenda 2063 to the SDGs (AU, 2015).

Sustainable development refers to the normative expectation that organizations should avoid environmental degradation and contribute to improving social welfare while equitably and sustainably creating long-term stakeholder value (Mohammad & Wasiuzzaman, 2021). Despite fragmented findings, Friede, Busch & Bassen's (2015) meta-analysis of more than 2,200 individual studies found that the business case for CSR interventions was empirically sound. Organizations with strong CSR performance had a lower cost of capital, higher valuation, and reduced exposure to risk and performed better, with higher levels of stakeholder satisfaction (Weston & Nnadi, 2021).

To meaningfully account for difficult trade-offs between financial and non-financial factors, organizations should provide comprehensive non-financial disclosures (Ackers & Eccles, 2015), leading to the emergence of the GRI and < IR>. The GRI, which has pioneered CSR reporting since 1997, emerged as the world's most widely-used framework to voluntarily report CSR performance (De Villiers & Alexander, 2014; Marimon, Alonso-Almeida, Rodríguez, Aimer & Alejandro, 2012; Roca & Searcy, 2012). The GRI's foundational elements encompass economic, environmental, and social dimensions (Manetti, 2011), aimed at providing harmonized, standardized, understandable, objective, and comparable reports applicable to all organizations, worldwide (Prado-Lorenzo, Gallego-Alvarez & Garcia-Sanchez, 2009).

Realizing that the traditional business model, based on profit-maximization, does not effectively address the legitimate interests and concerns of employees, the environment, and society (Ivan, 2019), organizations have been disclosing CSR and intellectual capital information for several years (Bovens, 2007). These are often included in sections of the annual report or as standalone reports (Liu, Jubb & Abhayawansa, 2019), containing non-financial disclosures about the organization's socioeconomic fundamentals (Schneider & Meins, 2012). More recently, < IR> emerged to further improve organizational reporting by improving the alignment between financial and non-financial information, addressing the information needs of stakeholders, and enhancing their understanding of an organization's value-creation narrative and potential (Rowbottom & Locke, 2016; Stubbs & Higgins, 2018). Furthermore, < IR> provides insights into the organization's material sustainability and ethical and transparency issues (Almășan, Circa, Dumitru, Gușe & Mangiuc, 2019). < IR> advocates clearly articulating the interrelationships between an organization's material economic, environmental, social, corporate governance, and financial information in a single report (Ackers & Grobbelaar, 2021), holistically contextualizing how organizations create and sustain value (Liu *et al*., 2019) while promoting interactive dialogue and engagement between organizations and their stakeholders (Sierra-García, Zorio-Grima, and García-Benau, 2015).

Corruption

Although corruption is a global phenomenon applicable to both the private and public sectors, it is impossible to deliberate on Africa's development without considering the debilitating impact of corruption. Within a public sector context, Nye's (1967, p.419) definition of corruption *as behavior that deviates from the formal duties of a public role because of private, pecuniary, or status gains; or violates rules against the exercise of certain types of influence*, is particularly appropriate. Corruption essentially involves the abuse of public office for personal gain (Kaufman, 1997) through bribery, nepotism, and misappropriation (Masenya, 2017). While some may argue that corruption is an efficient way of 'greasing-the-wheels', avoiding cumbersome regulations and ineffective legal systems, the opposite may apply, fuelling excessive regulation, stimulating anti-competitiveness, poor prioritization of scarce resources, ultimately constituting a 'theft of public resources, impairing service delivery and socioeconomic development (Kaufman, 1997). Despite arguable short-term benefits, the long-term negative consequences of corruption substantially outweigh any positive aspects, especially from a socioeconomic developmental perspective (Fayed, 2018). Sound corporate governance practices provide one of the strongest mechanisms to reduce corruption (Agyei-Mensah, 2017).

Confirming the pervasiveness of African corruption, it is disconcerting that Transparency International's 2020 corruption perceptions index (CPI) reveals that only 18% of the fifty-four included African states achieved scores above the CPI mean of 43.34, with only 28% achieving scores above the CPI median of 40 for the 180 countries included. South Africa's score of 44 places it marginally above the CPI mean and the joint 69th least corrupt, or 107th most corrupt country.

Research Methodology

The study adopts an interpretative mixed methods approach to thematically analyze pertinent corporate governance disclosures contained in the annual reports of South African SOEs. To evaluate the extent to which South African SOEs have adopted global corporate governance practices, the observations emerging from the content analysis were coded and scored on a purposely developed disclosure matrix. Similar studies into governance frameworks have either used disclosure indices (Abhishek & Divyashree, 2019; Kiliç & Kuzey, 2018; Liu, Jubb & Abhayawansa, 2019; Rivera-Arrubla, Zorio-Grima & García-Benau, 2017) or scoring systems (Eccles, Krzus & Solano, 2019; Ghani, Jamal, Puspitasari & Gunardi, 2018; Pistoni, Songini & Bavagnoli, 2018; Ruiz-Lozano & Tirado-Valencia, 2016).

Pertinent corporate governance codes, legal and regulatory frameworks, as well as other reporting and accountability mechanisms applicable to South African SOEs, were examined to develop a matrix for evaluating the corporate governance practices disclosed by South African SOEs. Since the PFMA makes it mandatory for all SOEs to submit annual reports, the study population included all South African SOEs listed in the Public Finance Management Act (PFMA) (South Africa, 1999). However, since South Africa has over 700 SOEs[8]The study observations are confined to the SOEs, classified as Major Public Entities in Schedule 2 of the PFMA. The units of analysis are the most recent annual reports of all 21 PFMA Schedule 2 SOEs.

A scoring system based on identified corporate governance practices is used to code and categorize the observations emerging from the content analysis. Semantic content analysis was deployed, where the perceived meaning of the content was considered more important than the mere occurrence of specific words or images (Liu *et al*., 2019). The thematic content analysis observations were coded and categorized according to seven pillars developed from the OECD (2015) Guidelines, the World Bank Toolkit (2014), and the Agenda 2063 (AU, 2015). Whereas the first two pillars assess the extent to which SOEs comply with mandatory and voluntary governance frameworks, the third to seventh pillars evaluate the quality of disclosures related to the investigated dimensions.

- The first assesses compliance with legal and regulatory frameworks
- The second assesses conformance with recognized ESG frameworks
- The third assesses board practices
- The fourth assesses performance monitoring
- The fifth assesses controls, transparency, and disclosures

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[8] Available at: https://www.state.gov/reports/2021-investment-climate-statements/south-africa/ [accessed on 4 July 2022]

- The sixth assesses stakeholder orientation
- The seventh assesses sustainable development disclosures.

The extent to which SOEs conform to each pillar is subjectively assessed, using ordinal measures, according to the following four-point scale.

0 – No relevant disclosures or non-adoption;
1 – Perfunctory disclosures, or low adoption;
2 – Satisfactory disclosures or adequate adoption; and
3 – Excellent disclosures or full adoption.

The respective scores of each SOE for the seven pillars are plotted on the disclosure matrix and evaluated against a calculated mean score for each pillar. All the SOEs included in the study are subject to the mandatory provisions of the Companies Act and the PFMA. Since the Public Audit Act obliges the Auditor General of South Africa (AGSA)[9] to audit public sector entities, the relative scores achieved by the SOEs for the seven pillars are evaluated with reference to the AGSA's findings in her 2020 PFMA audit report for SOEs.

Analysis, Interpretation, and Discussion of Results

Conformance with global practices should reduce corporate governance problems in SOEs, enhancing their accountability. The observations from the publicly available annual reports of South African SOEs are evaluated to identify, analyze and compare the extent to which global corporate governance practices, *inter alia* reflected in the World Bank and OECD frameworks, have been adopted.

[9] The AGSA is the statutory auditor for the South African public sector (South Africa, 2004).

Table 1: SOE ESG conformance matrix

SOE	Year ended			Pillars							
		Profitability	Audit opinion	1. Mandatory Legal and Regulatory Frameworks	2. Voluntary ESG Best Practice Frameworks	3. Board Practices	4. Performance Monitoring	5. Controls and transparency	6. Stakeholder-centrism	7. Sustainable Development	Mean
Air Traffic & Navigation Services (ATNS)	2020	Yes	Unqualified	3	3	3	3	3	3	3	3.00
Airports Company (ACSA)	2020	Yes	Unqualified	3	3	3	3	3	3	3	3.00
Alexcor (ALEXCOR)	2020	No	Disclaimer	3	2	3	3	3	3	3	2.86
Armaments Corporation (ARSMCOR)	2020	Yes	Unqualified	3	2	3	3	3	3	3	2.86
Broadband Infrastructure Company (INFRACO)	2020	No	Unqualified	3	3	3	3	3	3	2	2.86
Central Energy Fund (CEF)	2019	No	Unqualified	3	2	3	3	2	3	2	2.57
Denel (DENEL)	2020	No	Disclaimer	3	3	3	3	3	3	3	3.00
Development Bank (DBSA)	2020	Yes	Unqualified	3	3	3	3	3	3	3	3.00
Eskom (ESKOM)	2020	No	Qualified	3	3	3	3	3	3	3	3.00
Independent Development Trust (IDT)	2019	No	Qualified	3	2	2	3	3	2	2	2.43
Industrial Development Corporation (IDC)	2020	No	Unqualified	3	3	3	3	3	3	3	3.00
Land & Agricultural Development Bank (LANDBANK)	2020	No	Disclaimer	3	3	3	3	3	3	3	3.00
South African Airways (SAA)	2017	No	Qualified	3	3	3	3	3	3	2	2.86
South African Broadcasting Corporation (SABC)	2020	No	Qualified	3	2	3	3	3	3	2	2.71
South African Express (SAX)	2016	Yes	Qualified	3	2	3	3	3	2	3	2.71
South African Forestry Company (SAFCOL)	2020	No	Unqualified	3	2	3	3	2	3	3	2.71
South African Nuclear Energy Corporation (NECSA)	2020	No	Disclaimer	3	2	3	3	2	3	3	2.71
South African Post Office (SAPO)	2020	No	Disclaimer	3	2	3	3	2	3	2	2.57

Telkom (TELKOM)	2020	Yes	Unqualified	3	3	3	3	3	3	3	3.00
Trans-Caledon Tunnel Authority (TCTA)	2020	Yes	Unqualified	3	2	3	3	3	3	3	2.86
Transnet (TRANSNET)	2020	Yes	Unqualified	3	3	3	3	3	3	3	3.00
Mean				**3.00**	**2.52**	**2.95**	**3.00**	**2.81**	**2.90**	**2.71**	**2.84**
STDEV.P				**0**	**0.50**	**0.21**	**0**	**0.39**	**0.29**	**0.45**	**0.17**

Although SOEs are required to submit their annual reports within five months of the financial year end (i.e., by 31 August of each year) (South Africa, 1999), it is disconcerting that by 17 June 2021 (almost ten months later), the annual reports of four SOEs were still not available for the financial year ended 31 March 2020. However, since the PFMA does not explicitly stipulate that these reports must be publicly available, it does not necessarily mean that they are not prepared and submitted directly to the relevant ministry.

A deeper search into the ‘missing reports’, revealed that both SAX and SAA were placed under business rescue (a form of judicial administration), with SAX subsequently going into provisional liquidation. In the 2020 PFMA report, the AGSA reported that “*The audits of South African Airways and South African Express Airways have not commenced as [we] have not received financial statements for auditing*” and that the audit of IDT was still in progress (AGSA, 2020, p.107). However, despite reporting that the IDT audit was still in progress and that CEF had provided “*poor financial statements every year for the past five years, but obtained unqualified opinions every year because they corrected their misstatements*” (AGSA, 2020, p.54), the reports of neither, were available by 30 June 2021. Since the King IV SOE Supplement introduces a quasi-mandatory requirement for South African SOEs to account to the taxpaying public, it may be argued that the non-availability of the 2020 reports may in itself point to poor corporate governance, especially since these SOEs may not acknowledge the fundamental need to timeously account to the public. Therefore, attempting to ensure completeness of the SOE corporate governance disclosures, the most recently available reports of all SOEs relating to different reporting periods were thematically analyzed according to this study's seven corporate governance pillars.

The aggregate scores of the SOEs were consistently high across all seven dimensions evaluated, which may be attributed to compliance with mandatory or quasi-mandatory requirements. Pillars 1 (legal and regulatory frameworks) and 4 (performance monitoring) had the highest mean conformance scores of 3.0 (STDEV.P=0), with all 21 SOEs complying with the prescribed legal and regulatory frameworks, as well as the specific requirement of PFMA paragraph 40(3) for annual reports to *inter alia* disclose "*performance against predetermined objectives*." The next highest mean conformance score was for Pillar 3 (board practices), with a mean score of 2.95 (STDEV.P=0.21). From a legal and regulatory perspective, the reports of all SOEs referred to the Companies Act, with only TELKOM not referencing the PFMA and neither TELKOM nor ACSA referencing the Treasury Regulations. Instead, TELKOM, which is listed on the Johannesburg Stock Exchange (JSE) with only 40.5% state-ownership, disclosed its compliance with the JSE listing requirements, while ACSA referred to the National Treasury's Framework for Managing Program Performance, National Treasury's Framework for Infrastructure Delivery and Procurement Management and National Treasury's Standard for Infrastructure Procurement and Delivery. In addition to compliance with the PFMA and Treasury Regulations, several SOEs also referred to their enabling legislation or other applicable regulations (such as the ICAO Regulations, ATNS Act, Armaments Corporation Act, DBSA Act, etc.).

Although most SOEs appear to have adopted global corporate governance practices, achieving a mean score of 2.52 (STDEV.P=0.50) for the second pillar (ESG best practice), the voluntary nature of some corporate governance practices may have contributed to the large variance, when compared to the mandatory legal and regulatory frameworks. In addition to all SOEs adopting the principles of the King Code, other ESG frameworks referenced include GRI, SDGs, FTSE4Good, *UNEP-FI Principles for Responsible Banking, International Labour Organisation Protocol on decent work and working conditions, Forest Stewardship Council Certification,* Committee of Sponsoring Organisations (COSO), AA1000, Generally Recognised Accounting Practice (*GRAP*), Int*ernational Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS).* Interestingly, while eight of the twenty-one SOEs referenced the voluntary Protocol on Corporate Governance in the Public Sector (South Africa, 2002), which provides the public sector with corporate governance guidelines, it is noteworthy that this protocol is underpinned by the King Code (the cornerstone of South African corporate governance practices), which all SOEs conformed[10] with. It is therefore unsurprising that all SOEs have broadly conformed with global corporate governance practices and appear to acknowledge the need for responsible corporate citizenship (Camilleri, 2017), both for their stewardship of the resources entrusted to them, as well as service delivery in respect of their state-mandated responsibilities, albeit possibly only for instrumental reasons (Balakrishnan *et al*., 2017; Jones *et al*., 2018). Although not included in the scope of the study, the pervasive impact of COVID-19 on South Africa was highlighted in the reports of all SOEs that provided reports for 2020 (the period in which the phenomenon first emerged).

With reference to the individual SOEs, nine achieved full scores of three across all seven dimensions evaluated (a mean of 3.00), five achieved scores of three for six and two for one of the dimensions ($\bar{x}$=2.86), four achieved scores of three for five and two for two of the dimensions ($\bar{x}$=2.71), two achieved scores of three for four and two for three of the dimensions ($\bar{x}$=2.57), and one achieved a score of three for two and two for five dimensions. Since compliance with the prescribed legislation and regulations, including the Companies Act, PFMA, as well as their respective enabling legislation, is mandatory for all SOEs, the observation that all SOEs achieved maximum scores for legal and regulatory compliance was not unexpected.

Aligned to the observation that all SOEs complied with the prescribed legislation and regulations, it implies that they also adequately disclosed performance monitoring, which is a specific PFMA requirement. Apart from IDT, the remaining SOEs appear to have adopted acceptable board practices (pillar 3). The comment by the Minister of Public Works and Infrastructure included in the IDT's 2019 Annual report that "*poor performance and corruption [are] systemic*", as well as the observation that the board of trustees was replaced with an 'interim board' suggests that IDT's board could be described as being perfunctory. Except for IDT and SAX, the remaining SOE stakeholder-related disclosures point to a strong stakeholder orientation, as envisaged by King IV. Notwithstanding the high corporate governance compliance scores, the finding that CEF, IDT, SAA, and SAX failed to ensure that their 2020 reports were publicly available, raises doubt about their commitment to accountability and to

[10] Apart from SAX that referred to King III, all the remaining SOEs referenced King IV, which only became effective in 2017 (i.e., after the most recent SAX report dated 2016).

responsible corporate governance practices, especially since the King IV SOE supplement makes accounting to the public, a quasi-mandatory requirement. Moreover, the AGSA's (2020, p.65) finding that not only did several SOEs incur losses, but the uncertainty of the 'going concern' status of many SOEs is also grounds for further concern. Moreover, since 30% of the annual financial statements of SOEs were qualified, 11% had performance-related findings, 70% had legislative compliance findings, 40% had material supply chain management findings, and SOEs collectively incurred ZAR 68 billion in irregular and ZAR 2.5 billion in fruitless and wasteful expenditure during the 2020 financial year (AGSA, 2020, p.107), is consistent with the assertion that the high levels of SOE corporate governance compliance may represent 'tick-box' governance (Janse van Vuuren, 2020), and not necessarily that SOEs have effectively adopted good corporate governance practices.

Since the primary thesis advanced by this paper is that African states should establish and leverage SOEs to facilitate sustainable socioeconomic development in their countries, thereby contributing to achieving the AU's goals encapsulated in the Agenda 2063 aspirations, it is pertinent to note that the reports of only three SOEs (CEF, DBSA, and IDC) referenced Agenda 2063, with DBSA, also referring to Southern African Development Community's (*SADC) Vision 2027. Apart from these three SOEs, the remaining SOEs' failure to mention Agenda 2063, maybe due to an internal (South African-centric) focus, without an externally oriented or 'bigger picture mandate, as well as not acknowledging that they are socioeconomic instruments of the South African government, which in turn has committed to achieving Agenda 2063.*

*Notwithstanding the relatively high SOE scores achieved by SOEs for the corporate governance pillars, the observation that numerous large South African SOEs (such as TRANSNET, ESKOM, SAA, SAX, DENEL, IDC, SABC and SAFCOL) are currently embroiled in extensive allegations of corruption (*Mahlaka, Davis and Payne, 2021)*, compounded by adverse audit reports for many SOEs (AGSA, 2020), supports the assertion that these publicly available disclosures may not necessarily be indicative of transparency, accountability or good governance, but may be a deliberate intention to deceive stakeholders (including the state), by concealing the real corporate governance climate at these SOEs. It is, therefore, disconcerting that DENEL, ESKOM, IDC, and TRANSNET, each of which has been racked by allegations of corruption, all achieved perfect corporate governance conformance matrix scores. This 'smoke and mirrors' raises questions about whether SOEs intend to account to their stakeholders meaningfully or* *whether these public disclosures simply represent a public relations tool to instrumentally divert attention away from their culpability and unwillingness to be held to account.*

Conclusion

Despite the African continent's desperate need for socioeconomic development and African countries' unanimous endorsement of Agenda 2063, sustainable socioeconomic development on the continent remains hamstrung by coloniality. On the assumption that governments establish SOEs to assist in the delivery of public goods and services on their behalf and that effectively governed SOEs contribute to socioeconomic development in their countries, this paper explores the extent to which the annual reports of South African SOEs disclose their corporate governance practices, indicating their conformance with recognized corporate governance practices.

The conformance indicators used to evaluate the corporate governance practices disclosed by the respective SOEs in their publicly available annual reports reflect the extent to which SOEs account to the public, both as taxpayers and the beneficiaries of the public goods and services. Since the PFMA obliges all SOEs to provide annual reports within a prescribed period, and the King IV SOE Supplement requires SOEs to account for both citizens and relevant state organs, the observation that the recent reports of the SOEs were not always publicly available, may suggest that those charged with governance at these SOEs, do not consider it necessary to account to the public. Since the annual reports of only three of the 21 SOEs (14.3%) referenced Agenda 2063 suggest that SOEs may have a myopic view of their mandates and operations, which may stem from their owning governments failing to prioritize and communicate the need of SOEs to contribute to the bigger picture, as envisaged by Agenda 2063.

Although the study was confined to annual report disclosures and despite acknowledging that not all the most recent SOE annual reports were available or complete, the study observations reveal that despite all SOEs appearing to adhere to established good corporate governance practices, as evidenced by the relatively high conformance scores achieved, the AGSA's adverse audit findings as well as the pervasiveness of fraud and corruption at these ostensibly well governed SOEs, point to the disclosures being instrumentally used for impression management and to maintain organizational legitimacy. This paradox suggests the emergence of a 'tick-box' compliance orientation that lacks substance. To holistically embrace the fundamental principles of good governance requires a paradigm shift from doing 'things right' to doing the 'right things. To counter the agency problem and ensure that SOEs act in the best interests of all legitimate stakeholders requires adopting, monitoring, and enforcing a combination of voluntary and mandatory laws, regulations, and frameworks. However, the insidious pervasiveness of corruption in the public sector may mean that the responsible enforcement authorities could be complicit in the corruption net, disillusioned, or cannot simply do what is necessary (Sundström, 2015). Effective oversight bodies should therefore be established, not only over the activities of SOEs but also over the authorities responsible for enforcing regulations, including institutions such as Parliament, the AGSA, Public Protector, National Prosecuting Authority, as well as the judiciary. The first step in fostering an appropriate culture conducive to sustainable socioeconomic development is ensuring that all parties implicated in corrupt activities, or the concealment thereof, are prosecuted without fear or favor. This will ensure that all parties are aware of the severe consequences of being involved in corrupt practices (Kaufman, 1997), countering the recurring argument that 'corruption greases the wheels. The combination of a strong regulatory framework and effective enforcement would ensure that scarce resources are not diverted for the self-serving interests of corrupt officials, allowing for the accomplishment of national, regional, and continent-wide socioeconomic objectives, including those of Agenda 2063. Ultimately, civil society should hold SOEs and their owning states to account for corruption and sub-optimal service delivery.

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Fiscal Decentralization and Intergovernmental Fiscal Relations in Sub-Saharan Africa: A Critical Literature Survey and Perspectives for Future Research in Cameroon

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Abstract

Much literature exists on fiscal decentralization and intergovernmental fiscal relations in sub-Saharan Africa, and some of the very salient policy actions that have impacted local government development have emerged from such literature. The developing world, including sub-Saharan Africa (SSA), has markedly promoted fiscal decentralization in the last three decades. However, many important aspects of fiscal decentralization in SSA and Cameroon, in particular, have not been addressed by existing literature. The main objective of this review paper is, therefore, to identify the literature gaps and design an agenda for future research in the areas of fiscal decentralization and intergovernmental fiscal relations that has the potential to impact policy and spur development in Cameroon. A qualitative research methodology (content analysis) is used to gather, group, and offer a critical look at existing literature on the benefits of fiscal decentralization and intergovernmental fiscal relations in sub-Saharan Africa. It uses an integrative review and a standardized approach of abstracting appropriate information from each article and performing an appropriate analysis of the literature survey of a few decentralized countries in SSA as the population focused on in the primary studies. This review paper recommends that areas for further research on FD in Cameroon should include: Types of funding autonomy desired by local government councils in Cameroon; Revenue sharing formulas that are good for Cameroon's economic development; How central government transfers enhance local revenue mobilization in councils which share the same political affiliation as the ruling party compared to those who do not. Studies that point to new ways of generating supplementary financing at the local level in Cameroon to match the increased responsibilities due to decentralization are still rare. The percentage of shares of central government revenue transfers to local communities is necessary to reduce poverty and inequality, and what agency and criteria should be put in place to control the execution of these transfers. The above recommendations of this review paper will greatly inform theory, policy, and practice on fiscal decentralization realities in SSA as a whole and Cameroon in particular.

Keywords: Fiscal Decentralization, Literature Survey, Research Agenda, Sub-Saharan Africa and Cameroon

Introduction

In the last three decades, the developing world, including sub-Saharan Africa (SSA), has made marked progress in promoting political and economic decentralization, which covers fiscal

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decentralization (FD). The drivers of this progress stem from the realization that lesser centralization, asserting a genuine transfer of power to the local government, of resources, and the power to pass legislation on a variety of issues will likely result in greater efficiencies and less waste (Bojanic, 2017). Literature on the issues of fiscal decentralization, such as corruption, lack of autonomy, etc., has gained commendable attention on many continents where Africa, particularly SSA, has not been an exception. This paper has considered four strands of literature on the effects of fiscal decentralization on the economy.

The first strand underscores the effect of fiscal decentralization on governance, reviewing the works of the following authors: (De Mello & Barenstein, 2001; Arzaghi & Henderson, 2005; Altunbas & Thornton, 2012; Mohapatra, 2012; Shen *et al*., 2012; Balunywa *et al*., 2014; Kyriacou *et al*., 2015; Bojanic, 2018a). The second strand of economic literature focuses on the effects of fiscal decentralization on economic growth and economic stability, reviewing the works of the following authors:(Davoodi & Zou, 1998; Xie *et al*., 1999; Yifu Lin & Liu, 2000; Rodden *et al*., 2003; Martínez-Vázquez & McNab, 2003 and 2006; Thornton, 2007; Samimi *et al*., 2010; Neyapti, 2010; Rodríguez-Pose & Ezcurra, 2011; Gemmell *et al*., 2013 and Blöchliger, 2013;). In the third strand, we have studies exploiting how fiscal decentralization affects poverty, inequality, and wealth redistribution, reviewing the works of the following authors: (Francis & James, 2003; Boex *et al*., 2006; Sepúlveda & Martínez-Vázquez, 2011; Zakaria, 2013; Song, 2013; Goerl & Seiferling, 2014; Sacchi & Salotti, 2014; Bojanic, 2018b). The fourth strand of economic literature focuses on showing how citizen involvement and accountability are influenced in decentralized governments, reviewing the works of the following authors:(Shirk, 1993; Robinson, 2008; Michels, 2011, Escobar-Lemmon & Ross, 2014; Islam, 2015). This paper tailors its presentation following these four streams of existing knowledge on the economic benefits of fiscal decentralization identified here, with the flexibility to add other streams that may come up in the course of the literature review.

Much literature exists on fiscal decentralization and intergovernmental fiscal relations in SSA. Some of the very salient policy actions that have impacted local government development have emerged from such literature. Fiscal decentralization has many benefits, as intimated above, but at the same time faces major challenges that, if curbed, will enhance its impacts. Before the critical literature survey of the economic benefits of fiscal decentralization, this paper presents the challenges facing fiscal decentralization in SSA, focusing on Cameroon. This literature survey is intended to integrate findings and perspectives from many existing research studies on the benefits of fiscal decentralization in SSA and to address new research questions/agendas with huge potential to influence policy that no existing study in Cameroon has ever considered.

Statement of the Problem

In the last three decades, the developing world, including sub-Saharan Africa (SSA), has made marked progress in promoting political and economic decentralization, which covers fiscal decentralization. The drivers of this progress stem from the realization that lesser centralization, asserting a genuine transfer of power to the local government, of resources, and the power to pass legislation on a variety of issues will likely result in greater efficiencies and less waste (Bojanic, 2017). Authors acknowledge that much literature exists on fiscal decentralization and intergovernmental fiscal relations in sub-Saharan Africa (SSA) and that some of the very salient policy actions that have impacted local government development emerged from such literature. With such abundant literature, a literature survey paper to point out the knowledge gaps and provide an agenda for more potent policy impact studies is vital. Fiscal decentralization is still facing major challenges in SSA and Cameroon, and well-targeted literature survey studies that have great potential to influence policy in this area are rare. This literature survey paper attempts to fill these gaps by reviewing the literature on fiscal decentralization and intergovernmental fiscal relations in SSA, with a special focus on Cameroon, to identify knowledge gaps for better policy impact studies for Cameroon. It builds a research agenda around this area for Cameroon, that if researched, has a real possibility of affecting policy. It poses new policy-relevant questions for future research on fiscal decentralization in Cameroon. It allows us to acknowledge what we know and underline what we do not know about fiscal decentralization and intergovernmental relations in SSA, particularly in Cameroon.

Objectives

The **main objective** of this paper is to review the literature on fiscal decentralization and intergovernmental fiscal relations in sub-Saharan Africa, identify existing gaps and design an agenda for future research that can impact policy and spur development in Cameroon.

The **specific objectives** are as follows:

i. To conduct a critical literature survey on the benefits of fiscal decentralization in SSA,
ii. To identify knowledge gaps in the areas of fiscal decentralization and intergovernmental fiscal relations that leave policy handicapped,
iii. To identify the challenges facing fiscal decentralization in SSA, with a special focus on Cameroon,
iv. To produce a research agenda for Cameroon's fiscal decentralization and intergovernmental fiscal relations.

Methodology of Literature Survey

This literature survey uses a qualitative research methodology (content analysis) to gather, group, and offer a critical look at existing literature on the benefits of fiscal decentralization and intergovernmental fiscal relations in sub-Saharan Africa, with a special focus on Cameroon. Since this review article is focused on opening new perspectives and uncovering contested research areas or contradictions among existing literature on fiscal decentralization and intergovernmental fiscal relations, the integrative approach of the literature survey is considered most appropriate.

The search protocol follows three steps: step 1- reading abstracts and making preliminary selection decisions (inclusion or exclusion), step 2- reading the full text of the articles shortlisted in Step One to ensure they actually meet the inclusion criteria and step 3 - scanning through the references of the selected articles to identify other articles that may potentially be relevant. After that, the researchers conduct an analysis of the literature and write a critical literature survey. This critical literature survey identifies deficiencies, omissions, conflicting positions, and aspects of the benefits of fiscal decentralization and intergovernmental relations that are missing, incomplete, or weakly represented in the literature.

Framework on Fiscal Decentralization in SSA and Cameroon

The trends and determinants of fiscal decentralization and lessons for effective fiscal decentralization in SSA have been given much attention in the literature (Hobdari *et al*., 2018).

Research on the determinants and the pathways for effective fiscal decentralization in African countries is also available (Prud'homme, 1996; Prud'homme, 2003).

Generally, it can be noted that fiscal decentralization in sub-Saharan Africa is not as common as in advanced and emerging market economies. Most countries in sub-Saharan Africa remain centralized, with very restricted spending autonomy for subnational governments. Only a few countries in sub-Saharan Africa have actually taken the bull by the horns and made fiscal decentralization effective over the past two decades, and in most cases, the decentralization of revenue is relatively much lesser than that of expenditure (Hobdari *et al*., 2018). Evidence underlines that there is no unique model for fiscal decentralization in Africa (Prud'homme, 2003); each country, including Cameroon, has to develop its own strategy and instruments to achieve effective fiscal decentralization.

For Cameroon, the fiscal decentralization process has witnessed significant and commendable growth in implementation since its inception. Fiscal decentralization in Cameroon takes its rise from the national reform law N^{o} 74/23 of December 5, 1974, which gave local councils a wide range of areas from which to raise revenue. Some of these include proceeds from fiscal revenue, exploitation of council lands and council services, tax on cattle, and government grants, to name a few. In the early years of FD in Cameroon, the main sources of local revenues were equally based on central revenue-sharing, supplemented by a myriad of taxes and fees that were deemed small given the effort needed to collect them (World Bank, 2012). On January 8, 1996, the constitution of Cameroon, in Article 1, brought to the limelight the implementation of decentralization in the country. Article 1 of the Cameroon constitution specifies that Cameroon is a unitary decentralized state, which implies that decentralized collectivizes some amount of power and resources to manage its affairs. This article forms the genesis of fiscal decentralization in Cameroon. Fiscal decentralization has registered some commendable, though somewhat belated, progress since 1996.

As a follow-up of Article 1 of the 1996 constitution, between 2004 and 2009, legislative instruments (laws and decrees) on the framework of expenditure assignment and revenue allocation in Cameroon were defined and put in place (see Tables 1 and 2). All these in a bit to appropriate the assignment of responsibilities to shun activity mismatch and guarantee the alignment of local development to the overall national development plan of the country. The law on the orientation of decentralization promulgated on July 22, 2004, clarifies the institutional context of decentralization in Cameroon. In its second article, this law defines decentralization as the state's transfer to the decentralized territorial communities of particular skills and appropriate means; this transfer obeys the principles of subsidiarity, progressivity, and complementarity.

Table 1. Framework on expenditure assignment in Cameroon

Framework	Scope
Law No. 2004/17 of July 22, 2004	On the Orientation of Decentralization
Law No. 2004/18 of July 22, 2004	On Rules Applicable to Councils
Law 2009/11 of July 10, 2009	On Financial regime of decentralized territorial entities (crowning local councils with fiscal autonomy and defining the other types of revenue to be collected by local councils
Law 2009/019 of December 15, 2009	On the local tax system (specifying the taxes and conditions under which these taxes shall be mobilized).

Source: World Bank 2012, Gohnchu, 2015; and Authors' Field Research, 2021

Table 2. Framework on revenue allocation in Cameroon

Framework	Scope
Decree 2006/182 of May 31, 2006	Reorganization of FEICOM and modifying decree 2000/365 of December 11, 2000, pertaining to the same subject
Decree 2007/1139-PM of September 3, 2007	The process of issuing, collecting, centralizing, distributing and transferring additional council taxes.
Decree 2008/013 of January 17, 2008	Organization and functioning of the National Decentralization Council.
Decree 2009/248 of August 5, 2009	Assessment and distribution procedures for the allocation of central funds to decentralized entities.
Law 2009/019 of December 15, 2009	On the local tax system (specifying the taxes and conditions under which these taxes shall be mobilized)

Source: World Bank 2012, Gohnchu, 2015; and Authors' Field Research, 2021

Worthy of note, Law No. 2009-011 of July 10, 2009, and Law No. 2009/019 of December 15th2009 (see Tables 1 and 2) underline that councils shall be financially autonomous, with the responsibility of managing the taxes devolved to them, and revenue and expenditure within the framework of their budgets as adopted by a competent deliberative body.

Fourteen years after its inception, the first transfer of competence and resources to councils was made (World Bank, 2012). Five years after, on December 31, 2015, the councils were given full power to carry out sixty (60) of the sixty-three (63) functions they have, and the Prime Minister's decree of December 16, 2016, granted them the other three (3). The government provided a leveling ground for effective FD in Cameroon with the Prime Minister's decree of February 24, 2017, decreeing the effective transfer of financial resources to local councils across the country (Cameroon-Report, 2017). With this decree, the sale of windscreen licenses, automobile stamps, and local development taxes was now under the domain of the councils. Again, part of forest revenues and funds collected by the treasury was now assigned to councils through the rural assistance fund (FEICOM in French).

According to the report of the National Decentralization Board Meeting held on December 20, 2018, the state had transferred sixty-three (63) powers/competencies in areas necessary for the economic, health, social, educational, and sports development of the councils. In order to accompany this transfer of competencies, the sum of FCFA 350 billion has been transferred by the central government to councils since 2010. The sector ministries concerned also transferred votes to councils to the tune of FCFA 150 billion. To ease the flow of disbursements to local authorities and curb the problem of insufficient financial resources, the Ministry of Finance recommended that a Special Earmarked Account in the books of BEAC (Bank of Central African States) be devoted to decentralization financing.

Literature Survey on the Benefits of Fiscal Decentralization and Intergovernmental Fiscal Relations in Sub-Saharan Africa

The critical literature survey will be structured and presented per the strands identified in the preliminary review phase. This presentation approach will allow us to conduct an in-depth analysis of the literature and permit us to generate strand-specific and inter-strand perspectives for future research in the areas of FD and intergovernmental fiscal relations in Cameroon.

First Strand: The Effect of FD on Governance and Accountability

This first strand critically reviews the literature on the effects of fiscal decentralization on governance and accountability. Most studies in this strand point to a favorable effect of fiscal decentralization on governance. Importantly, as opposed to previous studies in the decentralization and governance literature which focused principally on expenditure-based measures of decentralization, the studies reviewed here take a more holistic approach to measure fiscal decentralization. The study of de Mello and Barenstein (2001) examined the relationship between fiscal decentralization and governance using a cross-country approach with 78 countries, including twelve African countries. De Mello and Barenstein (2001) employed the OLS and extended it to check for the possibility of reversed causality between fiscal decentralization and governance using a two-stage least squares method. Their study revealed that fiscal decentralization (surrogated by the level of expenditure and revenue mobilization functions to subnational levels of government) is associated with all three indicators of governance used in their study; corruption, the rule of law, and government effectiveness.

This study further indicated that the relationship between decentralization and governance hinges on how subnational expenditures are financed, that is, the higher the share in total subnational revenues of nontax revenues and grants and transfers from the higher tiers of government, the stronger the relationship between decentralization and good governance. A related study is that of Altunbas and Thornton (2012), which addressed the effect of fiscal decentralization on governance, surrogated by an index of corruption. This study employed data from sixty-four developed and developing economies to investigate this relationship.

Altunbas and Thornton (2012) dynamically utilized four different measures of fiscal decentralization (namely, subnational government revenues, tax effort, expenditures, or the wage bill) to appreciate the distinctive effect of each on governance. The study used a sophisticated econometric approach internalizing the endogeneity of fiscal decentralization. Their results underlined that fiscal decentralization could reduce corruption even in countries with a high degree of political representation. Importantly, they found that the favorable effect of fiscal decentralization on corruption is mitigated by mechanisms promoting vertical administrative decentralization. Their work also revealed that countries where a larger portion of fiscal revenues and expenditures are located at the level of subnational governments appear less corrupt.

Ewatan *et al*. (2015) also employed a theoretical approach to examine relevant issues in Nigeria's fiscal federalism. Like Gadenne and Singhal (2014), their work aligned with Altunbas and Thornton (2012) as they posited that decentralization brings about greater accountability and reduces corruption. Sow and Razafimahefa (2015) somewhat aligned with these findings by indicating that for fiscal decentralization to improve the efficiency of public service delivery, decentralization of expenditure should be accompanied by sufficient decentralization of revenue. Sow and Razafimahefa (2015) pointed to the fact that fiscal decentralization is expected to have important bearings for accountability (*via* public service delivery) under the aforementioned condition. On the contrary, Francis and James (2003) pointed out that whether decentralization can promote efficient service delivery and local empowerment simultaneously is still unsettled. Unlike the above studies, the works of Akin *et al*. (2005) and Alabi (2010) posited an unfavorable effect of fiscal decentralization on governance and accountability. Akin *et al*. (2007) used data on Uganda and found that decentralization instead led to lesser health sector allocative efficiency, captured by the proportion of the budget dedicated to providing public goods activities.

Many countries in SSA, including Cameroon, still practice partial decentralization, and according to Devarajan *et al*. (2007), partial decentralization can rob the ability of fiscal decentralization to improve governance and accountability. This is because when decentralization is partial, citizens continue to place their expectations of service delivery on the national governments, hence weakening the incentive of local governments/politicians to allocate budgetary resources optimally across competing public needs.

Second Strand: The Effects of FD on Economic Growth and Economic Stability

The second strand of literature uncovers the effects of fiscal decentralization on economic growth and stability. There are a handful of studies in this strand, and a majority of them opine that fiscal decentralization affects economic growth and stability positively, but not economic development.

FD and Economic Stability

David King and Yue Ma (2001) studied the effects of fiscal decentralization and central bank independence on inflation. Their study used regression analyses and employed data from Campillo and Miron’s 49 countries, omitting Ghana, Malaysia, Nepal, Nigeria, Panama, Uruguay, and Turkey. Their results showed that countries with a high level of tax centralization have higher inflation rates. This result is in tandem with Bijimi (2008) who employed Nigerian data and underlined that the ratio of state government's revenue from the federation account to total government revenue has a favorable impact on inflation, while the ratio of state governments' internally generated revenue to total government revenue and the ratio of state governments' expenditure to total government expenditure have unfavorable impacts on inflation. This indicates that the transfer of more taxation powers to subnational governments may have unintended effects on inflation, especially in high inflation countries. This finding corroborates that of Neyapti (2004), who highlighted that in low-inflation countries, revenue decentralization has a negative impact on inflation. In contrast, he pointed out that in high inflation countries, revenue decentralization only has a negative impact on inflation if accompanied by both central bank independence and local accountability.

In accordance with Neyapti (2004), Martinez-Vazquez and Mcnab (2003:2006) examined the effects of decentralization on growth through its impact on macroeconomic stability in developed, developing, and transitional countries. Their study used an unbalanced panel data set of 1491 observations for 66 developed and developing countries with observations in the period 1972 to 2003. Their study employed a two-way error components model and found that the positive impact of decentralization on price stability is more in developed countries than in developing and transitional countries.

FD and Economic Growth/Development

Martinez-Vazquez and Mcnab (2003) focused on the relationship between fiscal decentralization and economic growth. Their study investigated the indirect channels through which fiscal decentralization affects economic growth. Employing an econometric model that internalizes for potential endogeneity, their results pointed to the fact that the relationship between fiscal decentralization and economic growth remains an open question.

The works of Bijimi (2008) and Ewetan *et al*. (2016) focused on Nigeria and unveiled fascinating evidence. Bijimi (2008) investigated the impact of fiscal federalism on major macroeconomic indicators (GDP, inflation, and exchange rate) in Nigeria between 1970 and

2010. The study used annual time series data and employed a vector autoregressive (VAR) model. Their results indicated that expenditure decentralization is more potent for economic growth in Nigeria than revenue decentralization and underlined that the ratio of state governments' expenditure to total government expenditure and the ratio of state government's revenue from the federation account to total government revenue has a positive impact on economic growth, while the ratio of state governments' internally generated revenue to total government revenue has a negative impact on economic growth. Bijimi's finding may be explained by the premise that the state government's internally generated revenue in Nigeria at the time was insufficient to spur economic growth. Ewetan *et al*. (2016), though with slight deviations, found similar results as Bijimi (2008).

Ewetan *et al*. (2016) investigated the long-run and causal relationship between fiscal decentralization and economic growth in Nigeria. Employing time series data for 1970 to 2012, the error correction model, and the Granger Causality test, the study found evidence of the long-run relationship between fiscal decentralization and economic growth. Specifically, the study indicated that all three dimensions of fiscal decentralization relate positively and significantly to economic growth. Bijimi (2008) and Ewetan *et al*. (2016) measure revenue decentralization differently and produce different results. In Bijimi (2008), the ratio of state governments' internally generated revenue to total government revenue has a negative impact on economic growth, while Ewetan *et al*. (2016) the sub-national source revenue as a ratio of total federal expenditure has a positive impact on economic growth. However, these differential results indicate that the impact of revenue decentralization on economic growth depends on how it is measured. It is worth noting that the work of Ewetan *et al*. (2016) relies only on the Granger causality, while that of Bijimi (2008) relies on a more sophisticated regression approach (VAR model).

Osmond and Egbulonu (2015) examined the impact of fiscal decentralization on macroeconomic performance (proxied by the misery index - which is the combination of inflation and unemployment rates) and stability in Nigeria. Their study employed two dimensions of fiscal decentralization; revenue and expenditure decentralization and fiscal dependence ratio. Using an error correction model on dynamic time series data, their results indicated that revenue and expenditure decentralization promotes macroeconomic performance and economic stability in

Nigeria in the long run, while the fiscal dependence ratio suppresses macroeconomic performance and economic stability.

Employing time series data from 1990-2017, Morohunmubo *et al*. (2019) examined the impact of fiscal federalism and government expenditure on economic growth in Nigeria. Their study found that the three measures of fiscal decentralization used (the share of the growth rate of federal government from the federation account, growth rate of share of state government from the federal account, and growth rate of share of local government from the federation account) impact economic growth positively. As a deviation from many studies in this strand, Morohunmubo et al. (2019) considered the growth of fiscal decentralization measures and not just their levels.

Odigwe and Aibieyi (2015) leaned on a theoretical perspective to assess the relationship between fiscal federalism and development in Nigeria. Their results indicated that the present nature of fiscal federalism imposed on the nation retards economic development because of the unacceptable and biased revenue-sharing system. Like Odigwe and Aibieyi (2015), Babalola (2015) indicated that Nigeria's fiscal federalism has not produced the desired development. He pointed out two reasons for Nigeria's lack of economic success; the over-dependence on oil and the concentration of economic resources at the federal center. In a like manner, Okolie and Ochei (2014) indicated that the near total dependence on the revenue from the federation account among the three tiers of government and the total abandonment of internal revenue generation efforts are responsible for the slow economic development in Nigeria. However, it is worth noting that all these studies (Okolie & Ochei, 2014; Babalola, 2015 and Odigwe & Aibieyi, 2015) did not use any empirical analyses.

Unlike Odigwe and Aibieyi (2015), Ewetan *et al*. (2020) employed an empirical approach to examine the impact of fiscal federalism on economic development (proxied by GDP per capita) in Nigeria from the period 1981–2017. Their study used the auto-regressive distributed lag approach and found that revenue decentralization affects economic development negatively, and expenditure decentralization affects it positively. This controversial result of revenue decentralization may be because fiscal responsibility and taxing powers are still considerably centralized in Nigeria (see Ewetan, 2012).

In a nutshell, it can be understood that revenue and expenditure decentralizations have unequal strength in spurring economic growth/development. It can also be understood that the wrong formula of revenue sharing among the different tiers of government in a country, the centralization of revenue resources, and slow internal revenue generation efforts are principally responsible for retarded economic growth/development in SSA economies. In Cameroon, the Special Fund of Equipment and Assistance to Councils has continued to be a poll of centralization for local council fiscal decentralization resource distribution. This is evident as this institution plays a major role in deciding the amount of funding allocated for local council development projects.

Third Strand: Effects of FD on Poverty, Inequality, and Wealth Redistribution

The third strand thoroughly reviews the literature on fiscal decentralization's effects on poverty, inequality, and wealth redistribution in SSA. So far, there are mixed results in this area.

Crook and Sverrisson (2001) aimed at understanding and analyzing the implications of decentralization on poverty alleviation in developing countries, found that decentralization plays a significant role in poverty reduction. Likewise, Hobdari *et al*. (2018), in a study carried out in SSA to tease out the lessons of effective fiscal decentralization, indicated that fiscal decentralization reduces regional inequality and creates spillover effects on poverty alleviation. Unlike Hobdari *et al*. (2018), Rodriguez and Ezcurra (2010) used a panel data grouping developed and less developed countries over the periods 1990-2006 and concluded that decentralization does not affect the reduction of regional inequality in developed countries compared to less developed countries where fiscal decentralization is associated with a significant rise in regional disparities.

Following Caldeira *et al*. (2015), it can be argued that for Africa to reduce poverty and improve governance substantially, more significant consideration should be placed on decentralization. Using a Panel data analysis of the 77 communes in Benin over the period 2002 and 2008, their results showed that decentralization goes a long way to improve the wellbeing of citizens in the various jurisdictions. Sepulveda et al. (2010) used data from developing and less developed countries and found that fiscal decentralization significantly affects poverty and inequality. More precisely, fiscal decentralization increases poverty but reduces income inequality with the condition that the central government represents at least 20 percent of the economy's shares. In

Ghana, Agyemang et al. (2018), in the same light, affirmed that fiscal decentralization is capable of reducing poverty when the local units are branded with significant financial autonomy. Like Agyemang et al. (2018), Takwa and Maclean (2020) considered the case of decentralization in Cameroon and highlighted that genuine autonomy in financial and administrative matters is a pre-condition for decentralization to achieve local development objectives. The lesson for Cameroon here is for fiscal decentralization to be able to generate employment opportunities at local levels as a way of reducing poverty and inequality. Therefore, fiscal autonomy is necessary for creating more employment opportunities in Cameroon.

Fourth Strand: Effects of FD on Local Revenue Generation & Equalization

The fourth strand censoriously reviews related literature on the effects of fiscal decentralization on local revenue generation and equalization. Studies so far support the idea that fiscal decentralization strongly affects local revenue generation and equalization.

Masaki (2018), in his study on sub-Saharan countries, analyzed the impact of fiscal transfers on local revenue collection. Using quarterly fiscal data on local revenue generation in Tanzania, he concluded that intergovernmental grants expand the deployment of local revenue collections, particularly in rural areas. To him, this is because in Tanzania, like in many African countries, local governments' administrative and institutional capacity to collect taxes and provide public goods is very limited and worse in rural areas where poverty, low population density, and geographical vastness reside.

Similarly, Caldeira and Rota-Graziosi (2014), in a study carried out in Benin, evaluated the crowding-in effect of simple unconditional central grants on local own-source revenue. They employed panel data from seventy-seven communities in Benin from 2003-2008. They employed an econometric method that addresses potential endogenous issues and established a positive impact of central government grants on local own-source revenue. This is feasible as central government grants may assist the local governments in hiring more resources to collect taxes and provide public goods at the local level. However, they indicated that this effect is dependent on the wealth level of the council and is stronger for local communities that do not share the same political affiliation and for which the transfers are purely population-based. All these results are in line with the general consensus brought by Bahl (2000) and Bird and Smart (2002) in their studies on developing countries. These authors made it clear that fiscal transfers from the central government have favorable bearings for behavior and development at the local levels. Literature on the effects of fiscal decentralization on local revenue mobilization is highly fragmented in sub-Saharan Africa and absent in Cameroon.

Analyses of the Critical Literature and Knowledge Gaps in the Areas of Fiscal Decentralization and Intergovernmental Fiscal Relations in Cameroon

The knowledge strands discussed above conducted critical literature survey analyses and identified knowledge gaps.

Knowledge Gaps on the Effects of FD on Governance

There are two key positions that can be inferred from critical review in this strand that have important implications for research and policy. The first holds that the favorable effect of fiscal decentralization on corruption can be mitigated in the presence of mechanisms promoting vertical administrative decentralization. The second underlines that for fiscal decentralization to boost the efficiency of public service delivery, decentralization of expenditure should be accompanied by sufficient decentralization of revenue.

In the Constitution of January 18, 1996, Cameroon recognized decentralization as a pillar for socioeconomic development in the country. However, the country is still holding onto partial decentralization (provisional decentralization) and what is concerning here is that knowledge of the negatives of this practice, though very relevant for policy, is yet to emerge.

Cameroon is characterized by vertical administrative arrangements that interfere with the operations of the municipal authorities. These vertical administrative arrangements involve the operations of government delegates and divisional and sub-divisional officers representing the central government at the local levels. Their operations overlap with locally elected officials (mayors and deputy mayors) who are supposed to be answerable to the people. Knowledge of how many vertical administrative arrangements can moderate the effects of fiscal decentralization on governance, accountability, and service delivery at the sub-national level is entirely absent. Such knowledge can encourage the government of Cameroon to clean up and clearly define the legal framework relating to decentralization, which according to the World

Bank (2012), is overlapping and does not dissociate decentralized functions from 'deconcentrated' operations of the central government.

Knowledge Gaps on the Effects of FD on Economic Stability and Economic Growth

The literature on the effects of FD and economic stability emphasized that fiscal decentralization, especially revenue decentralization, has favorable implications on economic stability - surrogated by inflation (David King & Yue Ma, 2001; Neyapti, 2003; Martinez-Vazquez & Mcnab, 2006; Bijimi, 2008). The literature also underlined the mediating or accompanying effects of central bank independence and local accountability in enhancing the economic stability effects of fiscal decentralization (Neyapti, 2003). Studies on the impacts of fiscal decentralization on the balance of payment in SSA are still rare. Centralization of taxing powers in Cameroon has been for ages, but no study has provided evidence on the implications of this seasoned practice on economic stability.

Evidence from this strand pointed to the fact that FD can slow down economic development because of a biased system of revenue sharing and the centralization of taxing powers. The high centralization of taxing powers has a major implication in reducing the potency of revenue decentralization in spurring economic development, making expenditure decentralization appear more important in driving economic development in SSA. Since Cameroon entered the operational phase of fiscal decentralization in 2010, research that provides informed knowledge on the revenue-sharing systems that can promote local accountability is still at a large gap.

Knowledge Gaps on the Effects of FD on Poverty, Inequality, and Wealth Redistribution

In this strand, studies have portrayed contradicting results in relation to the effects of fiscal decentralization on poverty and inequality. Some indicated that fiscal decentralization leads to regional disparities in less developed countries due to bad governance and high levels of taxes. Others noted that fiscal decentralization leads to a reduction in income inequality. Some postulated that fiscal decentralization reduces poverty and ameliorates the wellbeing of citizens, while others held that it leads to an increase in poverty. However, literature supporting these benefits holds that public policy objectives of fiscal decentralization will be boosted under the conditions of effective financial autonomy at the sub-national levels.

It has been over ten years since Cameroon entered the operational phase of its decentralization; it is time to look back and take stock of the situation of financial autonomy (revenue and expenditure responsibilities) in the local government areas. Though absent, knowledge of the local authorities' perceptions of their desired autonomy in financial and administrative matters is very policy potent.

Knowledge Gaps on the Effects of FD on Local Revenue Generation & Equalization

Knowledge reviewed in this strand is unanimous on the position that fiscal decentralization boosts local revenue generation (tax revenue and nontax revenue). The World Bank (2012) indicated that a larger share in the rents (rents on government properties, such as government land, housing etc.) accruing to the local governments would induce them to preserve the sources of the rents. This indicates that the revenue-sharing system may have an important bearing on the local authorities' motivation to generate revenue.

More than eleven years (since 2010) after the effective transfer of competence and resources to councils, it would be policy relevant to understand how central government transfers enhance local revenue mobilization in councils that share the same political affiliation as the ruling party compared to those that do not. Such knowledge is still absent.

The central government of Cameroon so far has made remarkable moves toward revenue transfers to support local government operations, but these transfers are often delayed and deemed inadequate. The new bill on the general code of local and regional authorities in its Book 3, Section 150, indicates that in addition to local councils' own resources, the council may request assistance from the state, its population, civil society organizations, and other local authorities. Section 11 and Section 150 of this bill give the local council some latitude in raising freely needed resources using justifiable means to keep with the laws in force (Government of Cameroon 2019). With the new bill on decentralization in Cameroon, the local councils now have more social, economic, and infrastructural responsibilities (Government of Cameroon 2019), and according to UN-Habitat (2017), in many countries, increased local responsibility has not been accompanied by a proportionate increase in local financial resources. Thus, studies that point to new ways of generating supplementary financing at the local level in Cameroon to match these increased responsibilities are policy relevant.

Challenges of Fiscal Decentralization in SSA and Cameroon

Increasing demands for a greater local voice in spending decisions and accountability demands on how local tax revenue is used have made FD an imperative policy for most countries in SSA. Most local governments' performance is inevitably associated with their fiscal role, thus giving a clear empirical justification for the need to investigate the challenges of FD in SSA.

Brown *et al*. (2014) have linked the challenges of FD to the lack of local capacity, corruption, fiscal imbalance, recentralization, and internal conflict. The IMF report (2018) on fiscal decentralization equally highlights some major issues around its setbacks in most SSA countries. According to this report, FD is slowed down by the fact that many subnational governments lack the capacity for budgeting, monitoring, and reporting fiscal developments. Also, financial irregularities, poor mastery of the system, administration challenges, and lack of harmonization between the national and local governments slow down FD implementation. Lastly, most SSA countries' allocation and prioritization of public expenditure remain problematic. This is evident in the persistent reallocation of public expenditure, thus questioning the preparation of a realistic budget at both the national and local levels.

A basic structural challenge of FD programs in most developing countries has been the functioning of local government under the direction of fairly bureaucratized, often competing, and poorly co-ordinated central agencies with a direct stake (loss of power) in decentralization (Smoke, 2000). Therefore, subnational governments tend to have little flexibility to make spending decisions due to a deconcentrated rather than a devolved system of government. Just like in other SSA countries, the challenge of implementing a clear-cut distinction between the central and the local government makes it difficult to ascertain the level of financial and administrative autonomy at sub-national levels in Cameroon.

The goodwill of the Cameroon government to promote FD is vivid in the national reform law N° 74/23 of December 5, 1974, and the 1996 constitution defining the policy of implementation of decentralization in the country. Despite the goodwill in this law and subsequent legislation, the visible shortcomings of FD are related to the fact that Cameroon lacks an effective strategy and an operational plan for fiscal decentralization. Ndue (1994) posits that the main dimensions of fiscal decentralization in Cameroon are expressed through the level of council resources, evaluation of services rendered, the effort of equipment and its financing, the ability of the local council to raise funds, and its level of indebtedness. Despite the above seemingly numerous sources of finances and effective FD indicators, local governments in Cameroon face practical problems such as a lack of administrative capacity to collect revenue and prepare budgets and investment plans (Ndue, 1994).

Other practical issues which are derogatory to FD in Cameroon include (i) Uncertainties in the legal framework of the Cameroon decentralization policy itself, which are evident in the fiscal role conflict between deconcentrated ministerial departments and the decentralized entities at local levels. (ii) Insufficient revenues for local governments, given that the 2004 laws and subsequent degrees on the orientation of decentralization increase the responsibility of local governments without a matching increase in local financial resources. (iii) Budgeting and accounting constraints as Cameroon's local councils are, to an extent, very dependent on central governments for resources regulated by the Fund for Equipment and Mutual Assistance to Councils (FEICOM). This constraint makes the local government to play a relatively minor role in the national economy as it can only account for a modest percentage of public sector revenue and spending. (iv) Poor fiscal coordination and administration from the central government in the case where grants and subsidies are sources of revenue for the local government. This is because no agency is put in place to monitor transfers from central ministerial government to local councils. This could lead to corruption and embezzlement of funds for local development. Again, the municipal authorities are not accountable to the local population.

The plethora of challenges facing local governments in SSA countries, in general, and Cameroon in particular, has limited the impact of their fiscal behavior. The result has been that local governments in many SSA countries remain relatively modest players in the overall public sector fiscal scene. There is, therefore, a need for a shift in paradigm if local governments of SSA countries have to add impetus to their financial or fiscal role. Local governments have to move from being dependent only on taxes related to economic activity (agricultural, local businesses, and markets) to more stable wealth-based taxes (land and property) and charges (for example, water and sewerage). In the case of Cameroon, the margin of the fiscal action of local councils is very limited as the control of resources is only carried out partially concerning the establishment of the base of taxation as well as a collection of revenue destined for councils. However, independently of the challenges mentioned above, the results obtained from the implementation of fiscal policies in each SSA country would largely depend on how the mobilized revenue is being used. Better management of available funds would avert the shortcomings noticed between budget estimates and the results of local government administrative accounts, thus enhancing their fiscal capabilities.

Agenda for Future Research in Cameroon

The strands of knowledge reviewed above present the agenda for future research. This presentation style, as intimated earlier, allows the researchers to produce strand-specific and inter-strand perspectives for future research in the areas of fiscal decentralization and intergovernmental fiscal relations in Cameroon.

Research Agenda on the Effects of Fiscal Decentralization on Governance

According to the World Bank (2018), local governments in Cameroon have little ability to generate needed resources given that the deconcentrated services of government collect the most important taxes. Given the manifest political will to have decentralization work in Cameroon and the centralization of meaningful tax resources, research to provide informed knowledge on the *type of tax autonomy desired by local authorities is policy relevant*. If implemented, such research can improve good governance and accountability at the local and national levels in Cameroon.

Cameroon's decentralization process is interlocked with vertical administrative units (prefecture, sub-prefecture, ministerial delegations) at the local levels. It will also be policy relevant to *investigate whether or not these vertical administrative arrangements affect the relationship between fiscal decentralization and governance in Cameroon*.

Research Agenda on the Effects of Fiscal Decentralization on Economic Stability and Economic Growth

The significant agenda for future research in this strand is anchored on the centralization of fiscal resources in Cameroon. For ages, the centralization of fiscal power in Cameroon and transfers from the central government to the local government remained limited (World Bank, 2018). However, until now, no study has provided *evidence on the implications of this seasoned practice on economic stability in Cameroon*.

The second agenda for future research is based on the resource constraints faced by most, if not all, local government councils in Cameroon. It is commendable to indicate that because of these resource constraints, some city councils in Cameroon have pursued innovative sources of external financing: (1) Bank loans and loans or grants from FEICOM (Fonds Spéciald' Equipment et d'Intervention Intercommunal); (2) leveraging private funding for investments such as issuance of municipal bonds, which the Communauté Urbaine de Douala pioneered in 2005 through a 7 billion Franc CFA bond issued at the Douala Stock Market; (3) Public-Private Partnerships, which three city councils in Cameroon (Douala, Yaoundé, and Bamenda) now have PPP structured projects in public transport, markets, and bus-station construction; and (4) The fourth external source which Douala city council has also initiated is the launch of the Société Métropolitained' Investissement de Douala which is seeking to publicly raise 10 billion Franc CFA in capital for investment in infrastructure projects in the city.

However, with the centralized nature of Cameroon, these external sources of funding require pre-authorization by the central government, making the alternative to source external funding highly conditional. This way, research that addresses the following policy-relevant questions is relevant:

i) *What type of funding autonomy is desired by local government councils in Cameroon?*

ii) *What revenue-sharing formula is suitable for Cameroon's economic development?*

iii) *What revenue sharing system can spur internal revenue generation efforts and learn lessons to pick from?*

Research Agenda on the Effects of Fiscal Decentralization on Poverty, Inequality, and Wealth Redistribution

From the works of Peterson (1994) and Tendler (1997), stress can be on the importance of decentralization for poverty reduction. SSA countries have been marked with high poverty rates, inequality and unequal distribution of wealth. In Cameroon, these effects are lightly felt and could be accounted for by bad governance.

Based on the knowledge gaps identified in this strand, it will be necessary to increase the shares of central government revenue transfers to local government and agencies put in place to control the execution of these revenues to reduce bad governance. The research agenda should therefore focus on answering the following questions:

i) *What percentage of shares of central government revenue transfers to local communities is necessary to reduce poverty and inequality?*
ii) *What agency and criteria should be put in place to control the execution of these transfers? Worthy of note, such an agency should be centered on addressing all ills of bad governance.*

Research Agenda on the Effects of Fiscal Decentralization on Local Revenue Generation & Equalization

Over the years, central government grants on local own-source revenue have increased in Cameroon, ranging from 2.57 percent in 2008 to 3.5 percent in 2014 to about 5 percent in 2017 (World Bank, 2018). Despite these increases, Association Internationale des Maires Francophones (AIMF) argues that it is limited and advocates that this amount should be increased to at least 10 percent. Moreover, the distribution of revenue is ensured by FEICOM and is often dependent on the wealth level of the councils. This highlights the importance of equalization as there is often no transparency in the mechanisms/formula for sharing centrally collected/earmarked revenues among local governments. To resolve this problem, the governing body, on the one hand, and the distribution body, on the other, could refer to the 2012 World Bank study on fiscal decentralization in Cameroon, which made several recommendations on how to overcome this.

Specifically, research that addresses the following question and concern would be policy important:

i) *How do central government transfers enhance local revenue mobilization in councils which share the same political affiliation as the ruling party compared to those that do not?*
ii) *Studies that point to new ways of generating supplementary financing at the local level in Cameroon to match the increased responsibilities due to decentralization are still rare.*

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Book Review

Book Author: Adela Barungi **Book Title**: The Environmental Questions in Global Economics: The African Story **Year of Publication**: 1999 **Publisher**: African Research and Publication Centre, Uganda Martyrs University, Pages: 60.
Category: Mtafiti Mwafrica (African Researcher) A Monography Series of African Research and Documentation Centre (ARDC).
Reviewers: **1. Luka Sabas NJAU**, Moshi Co-operative University (MoCU), Tanzania *Email:* lukasnjau@yahoo.co.uk **2. Sylvester Philiph ISUJA**, Research Triangle Institute/USAID Tusome Pamoja, Tanzania

The book "The Environmental Questions in Global Economics: The African Story" was written by Adela Barungi. The book focuses on global economics and trade policies while revealing the extent to which it has affected the African continent. The author analyzed the current crises of the environment in Africa in the historical processes of Western exploitation and underdevelopment of the continent. The author argued that Africa had assumed an environment greatly shaped by Western values. To concretize what is discussed in the book, Uganda is taken as an example of a third-world country that is environmentally affected by global economic and trade policies.

The author keenly begins by tracing the roots of the environmental crisis in Africa to Western rationality and how it has shaped the whole concept of modernization. The author pinpointed that the impact of global warming is already being felt in the Rwenzori Mountains. Citing the Washington-based World Watch Institute, it is reported that the Speke Glacier on the Rwenzori Mountains is receding due to global warming caused by the greenhouse effect. There is a fear that if the trend continues, various mountain plant and animal species may face extinction. Other major climatic effects associated with the country's global warming phenomenon include droughts, floods, and outbreaks of diseases.

The author believes that global warming is largely contributed by the increase in the amounts of ozone-destroying chemicals in the country. A large percentage of these chemicals is said to come from the use of imported second-hand chlorofluorocarbons (CFC) emitting vehicles, refrigerators, and other equipment of more or less similar features. The consumption of dumped ozone-depleting substances is mostly noted among the urban middle class. Similarly, the author argued that with the implementation of international commercialization policies, export trade is virtually unregulated. Moreover, the author noted that the country's aquatic and terrain species are at stake. The decline of fish stocks and the depletion of some fish species in the country's water bodies are particularly of concern. Barbus, one of Lake Victoria's popular species, has virtually disappeared while others like Nile Perch and Tilapia are on threat of extinction. The author contends that the rise in international demand has resulted in the establishment of fish processing factories on the shores of Lake Victoria. The author is of the view that this is mainly being done to facilitate easy exploitation.

The author also believes that unregulated trade activities have contributed to the loss of animal species. These include; the rhinoceros species that have become extinct due to international demand for horns, the elephants, which have dramatically reduced in number due to demand for ivory, and the parrots reported being in high demand in Dubai. Similarly, over 50 trees are being cut a week for making drums and artifacts that are in high demand in Europe. The activity is even more disastrous because such a tree species would take up to 100 years to regenerate. When all conditions are favorable, it will take up to 28 years to mature.

Under urban and industrial pollution, the issue of population, industrial growth, and associated effects are discussed. Uganda's urban population is reported to rise at a very high rate of 6.33 percent per year. Official statistics indicate that Uganda's population growth rate is currently at 3.32 percent (The World Bank, 2020). This implies that the urban population growth rate is nearly double the overall countrywide annual growth rate. That means the garbage generated by this population is also rising. Open dumping of waste is particularly a threat to the urban environment. The disposal of plastics, for instance, is not only toxic to the environment but has also significantly contributed to the flooding of the city drainage system, particularly in the slum and market areas.

The author is skeptical of the rate at which Uganda’s industrial sector is growing. The growth, geared by economic liberalization programs, is much faster than the capacity to control its environmental side effects. The book also pinpoints that importing raw materials and other manufactured products has increased the rate of pollution. Most painful, some imports are directly toxic industrial products, such as dry cells, paints, and lubricants, which have often been banned in the exporting countries because they are environmentally harmful. Their packaging containers often do not indicate any procedures for disposal. These are carelessly disposed of on the open ground, picked, and used in households without being decontaminated. Similarly, several million liters of oil are imported, and a large percentage is disposed of as waste without proper refining.

In addition to oil disposal, the author has noted a growing problem of industrial pollution on water bodies. For clarity, Lake Victoria (Uganda's largest lake) is taken as an example. The pollution of Lake Victoria is mainly attributed to the rapid urbanization and industrial transformation that the lake region has experienced over the years. The author listed several pollutants from the lake, including germinating barley, caustic soda, alcohol, and other organic and untreated toxic waste from brewing industries. Others were wastewater and bleaching agents used as dyeing and printing materials originating from textile industries. Such materials were considered to contain pollutants that cause cancer and other health hazards.

Moreover, the author contends that Western rationality has reinforced the perception of how nature should be used and even tamed, thus influencing Africans' attitude to the environment. The author's views match that of Brockington (2002), who contends that Western vision of the environment is based on the premise that local (African) communities have destroyed or are destroying the environment. The book indicates that modern sciences and other related factors reinforce Western hostility to nature. This impacted the traditional understanding of humanity and nature as inseparable; hence any attempt to explain the world meant viewing humanity apart from it. Furthermore, the scientific era is discussed as the factor that reinforced the mechanization of the earth by viewing the universe as a machine and human beings as indispensable components to operate it.

Regarding the concept of modernization, the author has shown how Africa is integrated into a Western-oriented system of development. The author shows how Africa's natural or organic economy is being transformed into a Western modern or inorganic economy. The author has revealed the various ways by which Africa is forced to adopt the values that define the progressing countries of the West, emphasizing that "implicitly, development through modernization implies westernization." Regarding the environment, modernization means abandoning the traditionally environmentally friendly methods of conservation of economics and wholesale adoption of major values that have defined the developed countries even when they have been highly extractive in terms of the environment. Sungusia (2018) indicated that it is unhelpful to think of Western science as universal. This is because knowledge is usually partial and linked to the contexts in which it is created (Nightingale, 2003). Local or indigenous knowledge is always good for some reasons, including building strong local institutions for environmental management (Klooster, 2002; Sungusia, 2018).

Similarly, Kelbessa (2015) emphasized that, unlike mainstream Western ethics, African environmental ethics recognize the interconnectedness and interdependence of all beings and the more than human world. Thus, a plural approach to knowledge by which indigenous and Western ways of knowing are given equal emphasis and recognition. The factors of backwardness, lack of confidence in the indigenous institutions, and the wave of colonization, therefore, expose Africa to the impacts of the imposed modern economy on nature's economy.

Moreover, the author has attempted and successfully managed to draw a clear link between trends in resource extraction from Africa and consumption in rich countries. The latter engaged in resource-intensive consumption at the expense of large resource-intensive production as finished-industrial products to the third-world countries, including Africa. This trend implies traditional exports and intensive cash crop production on the exporters' side, in the unexploited places of Africa where came an intensive use of hazardous chemicals and the conversion of natural habitats for agriculture.

Meanwhile, the same people are propagating the self-contradictory move in global cleanup measures. For instance, there is a vivid contradiction in the concept of emissions trading. Under this trade, a country whose emission falls below its treaty limit can sell credit for its remaining emissions allotment to other countries. Though not binding for the third world nation's emissions, the treaty does not set limits to the type of investment (which should aim at reducing greenhouse emissions) by developed countries into developing countries. In any case, it allows the developed countries to invest in third-world countries rather than in improved technologies that would allow them to invest at home.

The author established that a condition of perpetual economic dependence and socio-cultural breakdown is responsible for fueling Africa's environmental crisis. This is a result of the inhibitive and retrogressive character of the West, which suffocated, distorted, and relocated African economies. This was quickly made possible by introducing the global monetary economy aided by resource-extractive technologies. The African continent is said to suffer from the new system in different ways, whereby the harmony between human communities in Africa and nature is distorted, and industrialized countries continue to dominate the extraction and plunder of Africa's environment.

Regarding overconsumption in the rich countries, the author shows how consumerism in the rich industrial countries became a factor that has fueled the demand for resources in Africa. George (1992) established that while third-world countries' debt is not the sole cause of global environmental degradation, the pressure resulting from indebtedness is a major contributing factor. The author contends that the crisis is further fueled by Structural Adjustment Programs that were intended to facilitate easy debt servicing through increased foreign exchange rates. This means that their insistence on export production through trade and market liberalization implies that African countries increase the rate of natural resource destruction to pay the debt while, at the same time, debt servicing has worsened the problem of poverty. This has, in turn, led to further degradation caused by increasing population pressure on the environment.

Conclusions

Throughout the book, the author has given some warnings that can be considered part of the conclusion. Nevertheless, the author based her conclusion mainly on the last chapter. The author recommends the conservation that lies in endogenization: reawaking African rationality, including the traditional ecological knowledge, and evolving an endogenous approach to development. The reviewers believe that it should not be considered that Western science is bad/terrible or that local knowledge is superior. This implies that the blend and reinforcements between the two are required. Focusing on the influence of Western rationality on Africa's environment, the author recommends reawakening traditional ecological knowledge. The author emphasized how the environment was deeply embedded in traditional knowledge throughout the history and culture of Africa. In this knowledge, the environment is not a separate component to be considered only when a new project is proposed. Instead, the natural environment provides a means for living without destroying it. This is because conservation has been practiced for centuries and since immemorial. Since African agricultural systems have been sustained through such intimate knowledge of the environment and its behavior, the author is optimistic that the indigenous systems of sciences and technology, if appropriately applied where the Western has failed or at times, where necessary, blended with the modern, conservation is still possible.

Moreover, the author insists that traditional ecological knowledge can be more effective since it still forms a significant part of life and hence a need to promote it through African research centers. African's unique conservation methods, such as using indigenous anti-erosion ridges, traditional manures, crop rotation, mixed cropping, small dams on valley floors, planting of trees associated with different soil types, etc., have to be revived and promoted. Several other studies insist on the same, given the crucial indigenous environmental conservation knowledge inherent in most African communities (Lssozi, 2012; Kanene, 2016). It is widely acknowledged that including indigenous people and local communities in environmental governance and drawing from their knowledge improves conservation, restoration, and the sustainable use of nature, which benefits society at large (UN, 2021).

The author proposes a philosophy of living better on less regarding the culture of consumerism and its environmental impacts in terms of excessive demand for resources and throw-away goods. Under this philosophy, society has to undergo a fundamental change from a materialist lifestyle to a less resource-expensive lifestyle. Since it is clear that the present lifestyle can only be kept going at the expense of the environment and the hogging of other economies, conservation means a clear need for change. The author thus emphasizes the need for the traditional African consumption lifestyle to replace modern lifestyles since the latter promotes only well-being and material cravings.

On the personal level, the author emphasized the need for a change in attitudes and nature, i.e., the greening of attitudes. Such a view considers that high consumption is not an indication of wealth; similarly, living simply does not indicate poverty. Hence, sufficiency has to be the guiding principle of consumption. Based on this understanding, the book reviewers believe that

Africans in rural and urban areas should consider investing in technologies and lifestyles that are simple and environmentally friendly. This may include, for example, opting for bicycle riding than second-hand vehicles that are good emitters of greenhouse gases. They may also consider investing in farming practices geared at growing and consuming more organic produce than inorganic fertilizers and chemicals-rich produce, investing in clean cooking energies technologies, creative kitchens, and other practices to conserve the environment. The author's approval of the philosophy of living better on less comes from the fact that living such a lifestyle makes life less expensive and reduces the pressure and strain on the environment so that both humanity and nature co-exist in harmony. The greening of attitudes approach should base on the moral standing that all members of the earth's community must be treated with equal respect because they have an equal intrinsic value.

Aware of the rate of pollution in Uganda, the author is warning about the pending problem of water pollution, acidity, and eventually scarcity. The fishing industry is already beginning to feel this problem, whose production is fast declining. The author wonders whether the country has to wait for economic growth before it can clean it up.

Book Strength

Although the book focused on Africa or Uganda, the same situation can be realized in many developing countries within and outside Africa. The environmental problems associated with the rapid increase in the population of Kampala city are more or less the same as those facing Johannesburg, Addis Ababa, Dar es Salaam, and other African cities. Moreover, the author has successfully assessed the operations of the Western countries, which are largely behind the crisis. On the other hand, showing what has been done on the side of Africans is well discussed. Furthermore, the problem in question may have worsened from when this article was written. This can be attributed to growth in the rate of investment in the industrial sector, mining, and oil and gas exploration, among several other economic activities with less capacity to control its environmental side effects.

Regarding the book evidence, the author's work is highly supported by the shreds of evidence in the footnotes, books, and articles from international organizations, including ILO, UNIDO, WHO, etc. The shreds of evidence also come from the mass media. Therefore, the book "The Environmental Question in Global Economics: The African Story" is relevant to Africa. This is because the causes of environmental degradation, examples, and conclusions reached by the author can be applicable to other parts of Africa and elsewhere.

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