

THE INTERNATIONAL JOURNAL OF HUMANITIES & SOCIAL STUDIES

Accountability and Transparency in Local Government Administration in Nigeria during the Fourth Republic

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Abstract:

Accountability and transparency are regarded as fundamental keys for good governance in any given society. Local governments are established to bring government closer to the people, and in meeting the needs of the people, officials elected to serve at the local level must be accountable and transparent in the discharge of their responsibilities. The public sector in Nigeria is regarded as being highly corrupt with officials negating the principles of accountability. The design of the desk study was descriptive. We relied entirely on secondary data, comprising journal articles, relevant books, official institutional publications, newspapers and materials downloaded from the internet. Utilizing democratic-participatory theory and institutional theory as theoretical constructs, we argue that the institutional measures ensuring accountability and transparency are non-existent at the local level. We identified various factors that impede accountability and transparency in administration of local governments in Nigeria. The state governors have capitalized on some loopholes in the constitution to establish a regime that completely negates accountability and transparency principles at the local level. Section 162 of the 1999 constitution should be reviewed to abrogate JAAC, while institutions for ensuring accountability and transparency should be established and made operational at the local government level.

Keywords: *Accountability, local government, transparency, governance*

1. Introduction

Accountability and transparency are key requirements of good governance at any level of government. As such, they are of vital importance to the governance at the local level or grassroots level. Adegite (2010) referred to accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results in accordance with stated role and plans. It means doing things transparently in line with due process and the provision of feedback. The idea of accountability is predicated on the "widely shared belief that humans are prone to error, and as such subjects of political authority should therefore be protected from the hazardous behaviour of their governors" (Abe, 2011: 78).

Transparency means that decisions by government agencies are reached in a manner that follows due process or approved rules and regulations. State business and conduct are open to the scrutiny of other state actors, non state actors (such as civil society organizations) and the general public. It also means that information is freely available and directly accessible to those who will be affected by such decisions and their implementation (Nwelih & Ukaoha, 2010; Mantu, 2006; Diamond, 2004).

Local government is government that closest to the citizens. It is government at the grassroots level. Usman (2010) writes that local government is a system of public administration that is operational at the local level. Such government is usually saddled with the responsibility of bringing making the people at the grassroots to feel the direct impact of government. Ojofeitimi (2000) posits that local government is a political sub-division of federal nation which is established by law and has level of control of local affairs, including the power to impose some specific taxes on the residents within its area of jurisdiction.

Achebe (1983: 1), asserts that, "the trouble with Nigeria is simply and squarely a failure of leadership. Good governance centers on the nature of leadership". Good leadership is a prerequisite for good governance at all levels of government. Achebe further stated that there was nothing wrong with the Nigerian character, land, climate, air or anything else, including money. Despite the fact that Nigeria is the sixth largest exporter of crude oil in the world, it is today one of the poorest countries in terms of human development (Udeh, 2005:11). Nduka (2006) observed that in spite of enormous revenue it derives from petroleum, Nigeria is still at the lower rungs of the ladder of national development as a result of bad leadership. Nigeria has been very unfortunate with leadership over the years, as succeeding administrations have failed to translate the enormous resources at their

disposal to achievement of developmental goals.

One of the reasons for Nigeria's underdevelopment status in the face of enormous wealth has been high level of public sector corruption. Since year 2000, the country has continued to be regarded as one of the most corrupt countries in the world by transparency international. This high level of corruption and the attendant lack of development have not been limited to the federal government, the local governments being part of the federal system are also affected.

In order to fight the menace, the federal government put in place laws and institutions for combating corruption in the country through the transformation of ways of doing government business as well as punishing those who abuse the processes. They include:

- Budget Monitoring and Price Intelligence Unit (Due process office)
- Fiscal Responsibility Act (2007)
- The Public Procurement Act
- The Independent Corrupt Practices Commission (ICPC)
- Economic and Financial Crimes Commission (EFCC)
- Code of conduct Bureau

Most of the efforts of the agencies have focused on officials of the federal and state governments and their agencies. Minimal attention has been paid to the seven hundred and seventy four (774) local governments in the country, in terms, ensuring accountability and transparency, as well as curbing of corrupt practices. However, increasingly there have been complaints on the dismal performance of local government in providing the people with the "dividends of democracy". Most local governments are regarded as being inefficient and ineffective and seem to add no value to the communities they serve, and only serve as conduct for settlement of the stooges of the various state governors. This study, therefore examined the level of accountability and transparency in operations of the local governments in Nigeria during the fourth republic.

2. Clarification of Concepts

2.1. Accountability

Accountability is globally recognized as a key condition for good governance. Adefila & Adeoti, (nd.) write that accountability is a basic tenet of African public service ethics as it is unequivocal to say that it is a prime and enduring ethical value required of all public servants. Since public accountability is central to good governance, it had been generally taken to be the parameter for adjudging the public expectation of fairness, responsiveness and exemplary leadership. Smith & Hargue (1971 cited in Abe 2011: 78) submit that "the principle of accountability, specifically requires that the government must have the assurance that public funds are spent for the purpose specified and without personal gains to any private individual beyond fair compensation of his services". Johnson (2004 cited in Onuorah & Appah, 2012) sees public accountability as an essential component for the effective and efficient functioning of any political system. As such, accountability means that those who are charged with drafting and/or carrying out public policy should be obliged to give an explanation of their actions to their electorate from time to time.

A recent study revealed that, in Nigeria, there is an obvious lack of commitment to fiscal regulations in the conduct of state affairs, across different levels of government. There is flagrant disregard for budgetary, accounting and auditing procedures by virtually all tiers of government, and this has become one of the major challenges to the sustenance of the country's nascent democracy (Abe, 2011).

On the level of achievement of accountability by government agencies, it has been observed that: the capacity to achieve full accountability has been and continues to be inadequate, partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectations attached to accountability. He further argues that if accountability is to be achieved in full, including its constructive aspects, then it must be designed with care. The objective of accountability should go beyond the naming and shaming of officials, or the pursuit of sleaze, to a search for durable improvements in economics management to reduce the incidence of institutional recidivism. The future of accountability consists in covering the macro aspects of economic and financial sustainability, as well as the micro aspects of service delivery. It should envisage a three-tier structure of accountability: that of official (both political and regular civil employees), that of intragovernmental relationships and that between government and their respective legislatures. (Premchand, 1999 cited in Onuorah & Appah, 2012: 3-4).

Onuorah & Appah (2012) groups accountability into four categories, namely: Financial Accountability: encompassing the obligation of any one handling public resources, public office or any other positions of trust, to report on the intended and actual use of the resources or of the designated office. Administrative Accountability: this requires a sound system of internal control, which complements and ensures proper checks and balances supplied by constitutional government and an engaged citizenry. These include ethical codes, criminal penalties and administrative reviews. However, the authors fail to specific the level of educational attainment and competence required of the bureaucratic machinery that will be able to achieve this, as well as that of the citizenry

2.2. Transparency

Abubakar (2010) writes that transparency is openness, and adherence to due process. He further stated that transparency ensures that information is readily available that can be used to measure the authorities' performance, and guide against any possible misuse of power. Transparency is widely recognised as a core principle of good governance. Transparency means sharing information and acting in an open manner. Free access to information is a key element in promoting transparency. Information,

however, must be timely, relevant, accurate and complete for it to be used effectively. Transparency is also considered essential for controlling corruption in public life (Parigi, Geeta, & Kailasam, 2004).

Due to high incidence of public sector corruption amongst officials of various governments across the world, the major focus on transparency most of the time is on fiscal transparency.

Fiscal transparency can be defined as:

Openness toward the public at large about government structure and functions, fiscal policy intentions, public sector accounts, and projections. It involves ready access to reliable, comprehensive, timely, understandable, and internationally comparable information on government activities—whether undertaken inside or outside the government sector so that the electorate and financial markets can accurately assess the government's financial position and the true costs and benefits of government activities, including their present and future economic and social implications (Kopits & Craig, 1998: 8).

The major tenets of fiscal transparency can be grouped into three overlapping and interrelated areas; the first facet covers transparency in government institutions and behavior. To secure support of the citizen for fiscal policy and its implementation, the appropriate authorities must be open enough to inform the public about the overall structure of government, as reflected in the relations between the public sector and private agents and in the interactions within the public sector. The areas where there needs to be openness include; the budget process, tax policy statutes and administration, the government's financing operations, and the nature and costs of the regulatory framework. The second facet consists of transparency in the management of public accounts. There should be openness in the measurement of government transactions, ownership, and obligations which are required for sound fiscal policymaking. To attain this purpose, it is necessary to focus on the coverage, recording basis, valuation, recognition, and classification of relevant flows and stocks. The third and final facet deals with the transparency of summary indicators that are used to assess fiscal policy status and sustainability as well as of projections of fiscal aggregates which are all dependent on the quality and transparency of public accounts (Kopits & Craig, 1998: 12)

Governments at all levels, especially the ones closest to the people, the local government, must not only be accountable, they must also be seen by the residents of their locality, who the taxes that are used to administer such governments as being accountable. This would involve a great deal of transparency in the operations of the local government. There needs to be transparency in the making and implementation of policies including levying and administration of taxes as well as management of resources that are received as allocations and grants from higher bodies such as the federal and state governments.

2.3. Local Government

Oni (1999 cited in Eneanya, 2012) write that local government is the level of governance which is exercised through representative councils (whether elected or appointed) established by law over a given geographical area with common social and political ties. It is expected that the law establishing the local government should grant it powers to exercise substantial control over local affairs as well as the staff, institutional and financial powers to initiate and direct the provision of services.

It provides the community with formal organizational framework which enables them to conduct their affairs effectively for the general good. Guideline for Local Government Reform (FGN, 1976) defines local government as:

Government at local level exercised through representative councils established by law to exercise specific powers defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial power to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutes, that local initiative and responses to local head and conditions are maximized (cited in Asaju, 2010: 101).

There are direct implications that can be drawn from the very expansive definition provided in the guidelines for local government reform (1976). There are four specific dimensions to these implication and they include:

1. Local government must be a legal entity distinct from the state and federal government.
2. Local government must be administered by democratically elected officials.
3. Local government must have specific powers to perform a range of functions assigned it by law.
4. Local government must enjoy substantial autonomy to perform array of functions, plan, formulate and execute its own policies, programmes and projects, and its own rules and regulations as deemed for its local needs. This autonomy includes power to control its finance, recruit and discipline its staff (Asaju, 2010: 102).

A critical review of the operations of local governments in Nigeria in relationship with the theoretical propositions of the definitions above brings to the fore the perennial question of whether there is any meaningful autonomy for local governments in the country. However, since local government autonomy is not the focus of this paper, we will not pursue further the question of whether or not there exists financial, political, administrative and legal autonomy in the local governments in terms of relationship with the states.

3. Theoretical Framework

In this study, we have adopted the democratic- participatory theory and Institutional Theory as our theoretical constructs.

3.1. Democratic-Participatory Theory

The democratic – participatory theory proposes that the local government is the basis for which politics begins. According to Fatile, Majekodunmi, Oni, and Adejuwon, (2014) the proponent of the theory is John Stuart Mills. The propositions of the theory are that participation is very important for community members, as it affords them the opportunity to respect view points of other people.

Here, people look beyond their personal interest and think of others in terms of education, participation and communication. It also allows for educating citizens and political socialization. The expectation is that the political parties that operate within the local government and seek to control the government at the level should provide political education and socialization for the residents of the local government.

This theory focuses on the democratic benefits that are derivable from the local government system by the residents of the local government for whom the local government is established to serve. The only way, the residents can have their needs met is if the local government is accountable and transparent able to be inclusive in its operations to ensure that residents of the local government have a sense of belonging through their participation in the processes through which they are governed.

To the proponents of this theory, politicians at the higher levels of government (federal and state) began from the local government level. Each politician starts from his or her ward which is the sub-unit of the local government up to the highest office in the land, as such they all have a responsibility to be accountable to the people whose affairs there are in office to manage as this is the primary responsibility of local government (Eminue, 2006).

3.2. Institutional Theory

Institutional theorists believe that institutions not only offer and constrain behavioural alternatives, but they also, up to a certain extent model individual preferences (Steunenberg De Vries, and Soeters, 1996; March and Olsen, 1995). This means that institutions, directly and indirectly determine the motives guiding individual behaviour. In order to understand the workings of government, one would need to engage the various institutions of government that are expected to deliver its public goods and services. Among the major proponents of this theory are Walter Bagehot, F. A. Ogg, W. B. Munro, James Bryce, Herman Finer, H. J. Laski, Harold Zink, C. F. Strong, R. G. Neumann, Maurice Duverger, Giovanni Sartori, with a striking feature of their works being that formal and informal institutional structures of any given political system must be included to have a proper understanding of the system (Johari, 2012). An institution is defined as a “formal or informal structural, societal or political phenomenon that transcends the individual level, that is based on more or less common values” (Peters 2000).

In our present context, there is need for active involvement of both state and non state actors, formal and informal institutions, in the activities that are aimed at ensuring accountability and transparency at the local level. The various official institutions established for the purpose may not be able to meet the needs of residents without the active collaboration of all the stakeholders either in government or out of government. In Nigeria there are several organizational measures and institutions (such as ICPC, EFCC, Audit Alarm Committee, Constitution, Presidential System of Local Government etc) that have been established to regulate the behavior of public officials to ensure that they discharge their responsibilities according to the tenets of the law. However, in the discharge of their responsibilities, some of these institutions work at cross purposes instead of complimenting each other’s efforts. This has limited the level of their efficiency.

4. Methodology

This study being a library research adopted a qualitative method and relied entirely on secondary data. Data were sourced from relevant textbooks, peer reviewed scholarly journal articles, official government publications, newspapers as well as relevant materials downloaded from the internet. Materials were content analyzed and integrated into the different sections of the discourse on accountability and transparency in the administration of local governments in Nigeria.

5. Factors Militating Against Accountability and Transparency in Local Government Administration in Nigeria

There are several factors that have been reported to have a negative effect on accountability and transparency in local government administration in Nigeria during the fourth republic. These include but not limited to the following:

5.1. Operation of State Joint Local Government Allocation Accounts (JAAC).

Section 162 (6) of the 1999 constitution of Nigeria, specifically states that “Each State shall maintain a special to be called ‘State Joint Local Government Account’ into which shall be paid all allocations to the Local Government Councils of the state from the Federation accounts and from the Government of the State”. Sub section 7 also states that “each State shall pay to the Local government Councils in its area of the jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly”. Sub section 8 also states “that the amount standing to the credit of Local Government Council of a State shall be distributed among the Local Government Councils of that State on such terms and in such manner as may be prescribed by the House of Assembly of the State”. Though the letter of the constitutional provision on JAAC was to ensure efficiency and avoid abuse by local government chair persons, the application of the law in the actual practice of management of local government finances has been a completely different ball game.

Most state governors are reported to be helping themselves to local government resources under the guise of JAAC. They release to the chairpersons of local government, who most of the time are appointees of the governor, monies for payment of staff salaries and some marginal fund for their expenses. Since the funds available to the local government managers after payment of salaries are not sufficient to prosecute capital projects, they feel absolved of any responsibility to be accountable.

Chizea and Ubhenin (2009) write that the states (governors with the connivance of State Houses of Assembly) have had overbearing influence on the local governments through the operations of JAAC. Through the JAAC, they impinge on the overall performance of the local governments, especially their ability to be accountable and transparent in their operations.

In situations where some elected local government chairperson have questioned the interference of state governors, such councils have been dissolved and replaced with caretaker committees. Maduabuchi, Akinsuyi, and Opesetan (2014), provide cases of nine different states where the state governors dissolved councils that refuse to dance to their tune without regard to the fact that they are elected by the people.

5.2. Usurpation of Developmental Projects of Local Governments by the State Governors

Most state governors have relieved the local government chair persons of any responsibilities for execution of capital project. The state governors claim that it is the responsibility of the state government to undertake capital development of the entire state and not the local government. This position of the governors is a complete negation of Fourth schedule of the 1999 constitution of the Federal Republic of Nigeria section 7 (1) which provides for the specific functions of the local government. The state governors see their self assigned responsibility of developing the entire state as justification for releasing staff salaries and marginal amount out of the statutory allocation from the federation account to the local governments.

The local government chairpersons on their own, being appointees of the state governors have no problem doing the bidding of the governors, and they feel no responsibility to be accountable to the people they are appointed to serve as the since the resources made available by “the big brother” state governors cannot do anything substantial for the local government. They engage in any activities that would provide receipts for the remaining funds in order to balance their books at the end of their tenure or when the auditors come to visit.

5.3. Mode of Election/Selection of Leaders at Local Government Level

Most of those elected or appointed as local government chairmen, vice chairmen or councilors attain such position by virtue of having supported the governors electioneering bid. They are usually fielded as candidates for the position in elections organized and influenced by the governors or appointed as caretaker committee members by the governors. So, they become stooges of the governors in office (Obamwonyi & Aibieyi, 2015). Some of the local government officers who are not direct supporters of the governors come in as stooges of political godfathers who control some constituencies that need to be settled for supporting the governor.

Since these local government functionaries do not see themselves as having depended on the electorate to attain their offices, they feel no sense of responsibility to be accountable and transparent. Rather, their loyalty lies with the governors and their godfather sponsors, who facilitated their election or appointment to such public offices. The tenets of accountability and transparency become alien to them.

5.4. Quality of Leadership at the Local Government Level

The 1999 Constitution of the Federal Republic of Nigeria provides that the qualification for election into offices of the Chairman and the Councilors shall be the same as that of the election into the House of Assembly of a state. Section 106 of the Constitution puts the minimum educational qualification for election into the House of Assembly of a state as post primary school certificate. This entails that the average political office holder in the local government is not expected to be a technocrat or a graduate of any higher institution.

The above scenario has made the local government councils dumping ground for semi-literates or a starting point for political toddlers. Given their low level of education they cannot understand the requirements for accountability and transparency in governance, and are therefore not competent to deliver on the expected parameters since they are not conversant with them.

5.5. The Politicization of Offices of Secretary and Supervisors of Departments at the Local Government

The positions of secretary to the local government, as well as Supervisors of the various departments in the local governments have become political appointments. Most of the time, various political godfathers who supported the governors during the elections are compensated through the appointment of their stooges to such offices. This has negative implications for the effective administration of the local governments as the occupiers of such positions should provide policy direction for the administration of the local governments.

Unfortunately, people with no administrative experience, and who lack competence in management of material and human resources are appointed to the offices to represent the interest of their sponsors not to serve the interest of the populace. When these inexperienced appointees work with caretaker committee members equally appointed through political patronage agenda, the local government becomes rudderless as appointees on both sides lack the knowledge and competence to effectively administer the local government. As a result, accountability and transparency are sacrificed on the altar of political expediency.

5.6. Lack of Institutional Framework at the Local Government Level to Ensure Accountability and Transparency

All the institutions established by the federal government in Nigeria to curb corruption and ensure accountability and transparency operate predominantly at the federal and state levels. No attention is paid to the operations of the local governments, especially the management of the resources allocated to them. As a consequence, a large number of officials engage in different forms of impunity knowing that no agency is charged with the responsibility of monitoring their activities.

Officials at the local governments engage in different kinds of corrupt practices, given the absence of an active watch dog on their operations. The corrupt practices include: over-invoicing of cost of services and goods; incidence of ghost workers, which bloat the wage bill; abandonment of uncompleted project, deliberately designed to fail as conduit pipe for draining public resources; printing of

personal receipts which are used to siphon revenue collected that is supposed to go into the public treasury; outright payment of huge sums of money to political godfathers for no service rendered to the local government, and many others.

The office of the Auditor general usually sends auditors to audit the accounts of the particular local government if there is an open complaint submitted to the office of financial misdemeanor in the local government. At other times, if the leadership of the local government fails out of favor with the governor for one reason or the other, the auditor general will be directed to send auditors to the local government with a view to finding reason to suspend or remove such local government leadership.

5.7. Ineffective Legislature at the Local Government Level (The Councils)

The legislature at the local government level is grossly ineffective. They are supposed to be the arm that will make laws for the day to day running of the local government as well as have some form of oversight functions on the operations of the executive arm. Unfortunately, the councils do not perform any of the roles expected of them. The laws for the running of the local governments are made by the various state houses of assembly. The councils do not meet regularly apart from when they are invited to either pass the budget or receive their share of the allocations.

The council, which is supposed to provide oversight functions to ensure accountability and transparency in the management of the local government do not perform such functions, thereby giving the lee way for the executive arm of the local government to operate without any effective watchdog.

6. Recommendation

6.1. Review of Section 162 (6) of the 1999 Constitution of Nigeria

The national assembly needs to review Section 162 (6) of the 1999 Constitution. The State Joint Local governments allocation account (JAAC) should be scrapped. The allocations to the local governments should be disbursed straight to them. This will prevent the current situation where the state governors held themselves to the local government funds under various guises.

6.2. Re-orientation of Value System

One fundamental problem in Nigeria is the failure of the moral or ethical value system. The entire fabrics of the society have experienced complete degradation of moral values that were highly cherished before westernization and advent of military rule in the country. This failure of value has resulted to the high level of corruption and lack of accountability by public officers. As rightly pointed out by Adegite (2010), that corrupt tendencies pervade the strata of the Nigerian society so much so that the youths, who are supposed to be the leaders of tomorrow, are neck deep in examination malpractice, 419 and different kinds of internet fraud. There is need for the national orientation Agency to work with NERDC to undertake a massive re-orientation of the Nigerian populace starting from children in the primary schools. Except the society sees corruption as something that is bad and ignoble, it would be difficult to entrench accountability and transparency in the local government system.

6.3. Putting in Place Appropriate Accountability Framework at the Local Level

Accountability law is only a part of the accountability process. A proper accountability framework would require that the government should put in place guidelines for preparing and approving the work plan, method of monitoring plans, reporting performance, accumulation of portfolio of evidence on performance reporting, system of validation and oversight of performance reports, establishing and resourcing public accountability institutions, training public managers and guidelines for dealing with political institutions by public managers. These should be made function at the local level, to enhance accountability processes. Departments or offices of the various anti corruption agencies created by the federal government should be opened in all the 774 local governments and they should serve as direct watch dog on each of the local governments.

6.4. Creation of Enabling Environment for Civil Society Organizations (CSOs) to Operate

The enabling environment should be created for civil society organizations that serve as a watchdog on government activities to operate at the local government level. They should also be protected from attacks by hoodlums sponsored by disgruntled corrupt politicians and their godfathers. Most of these CSOs operate and federal and marginally at the state levels, extending their operations to the local level would to great extent help in facilitating accountability and transparency in local governments.

6.5. State Independent Electoral Commissions' Should be Scrapped

The state independent electoral commissions should be scrapped as they lack the capacity to conduct fair and fair elections at the local government level. State offices of the INEC should be given the responsibility for conducting local government elections. This will prevent the current situation where the state governors fill the local governments with their stooges and those of their benefactors or associates (the political godfathers). When local government officials are elected through free and fair elections, they will have a sense of accountability to the electorate.

7. Conclusion

The level of accountability and transparency in the administration of the local governments in Nigeria is very low. The various state governors hiding under the constitutional provision for JAAC, help themselves to most of the statutory allocations to the local governments from the federation account, thereby denying the local government functionaries the opportunity to be accountable to the

people. The state governors and state houses of assembly are having an overbearing influence on the operations of local governments, and this negates implementation of accountability and transparency measures at the local government level.

The process of election and selection of leaders for the local government is not transparent and such elected or appointed leaders do not see themselves as being accountable to the electorate. Rather, they see themselves as being in the office to protect the interest of their political godfathers. This completely negates accountability and transparency at the local government level in Nigeria. The quality of leadership at the local governments is equally low. The councils are filled political toddlers, who lack the experience and competence to ensure accountability and transparency in administration of the local government. As long as the various identified anomalies are not adequately addressed, achieving effective accountability and transparency in the administration of local governments would be a mirage.

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