Entrenching the Culture of Financial Accountability and Transparency in Management of Public Funds for Alleviating Poverty in Local Government Areas

1 Abubakar Chika Shagari & 2 John Nma Aliu
1Department of Accountancy, CBMS, Kaduna Polytechnic-Nigeria
2Department of Banking and Finance, CBMS, Kaduna Polytechnic-Nigeria

Abstract

This research tends to focus on public funds management processes especially in terms of how public office holders are transparent and accountable for their stewardship, and consequent perception of ordinary citizens in relation to good governance and poverty reduction. The objective of the study is to ascertain in what manner financial accountability and transparency promote good governance and reduce poverty in LGAs of Kaduna metropolis. The data for the study was collected through 5 point scale Liker structured questionnaires and data analysis and presentation were carried out using frequency and percentage techniques in which a Relative Importance Index (RII) model was employed to determine the level of influence between surrogated variables. The findings reveal that the levels of financial accountability and transparency in the local government areas of Kaduna metropolitan city are frail and scrawny this is because the quality of answerability, comprehensiveness, openness, attributes of responsibilities, reliability and timely disclosure of information in relation to public funds in the local government areas are completely not available and inaccessible to the ordinary citizens. The findings further reveal how good governance, development projects and level of poverty have significant correlation with financial accountability and transparency in the local government areas. The paper recommends among other things, for meaningful development and poverty alleviation to be achieved in local government areas in Nigeria financial accountability and transparency must be deep-rooted in the management of public funds.

Keywords: Accountability, Development Projects, Autonomy, Good Governance, Local Government, Transparency and Poverty

Corresponding Author: Abubakar Chika Shagari
Background to the Study
Since the mid-1990s, the mantra of good governance, comprehensibility, and culpability has been invoked not only with respect to reform efforts in developing countries, but also to calls for reforms and modernization among levels of government and institutions, particularly local governments and states. Financial accountability traditionally has been the major concern and central focus of public administrators, heads of organizations, politicians, captains of industries, representatives of world agencies and recently however, Nigerian government has extended its accountability, probity and transparency focus to include concern for development issues and public sector performance (Halidu, 1999).

However, one of dominant and unique issue in local government administration and political systems is the efficient and effective provision of basic amenities and social infrastructures as provisions of projects is key to the very existence of local governments. They are required to serve the public interest in areas of building feeder roads, construction of markets stalls, health care centers, clean water, drainages, transportation, motor parks, among others. While these functions of local government are well known and popularized by the constitution. What seems to matter most to the people of the grassroots is to see tangible changes in poverty reduction as a result of their taxes, contributions, labour expended, and judicious use of monthly allocations from the federation account to their local governments which in effect should translate to growth, development and reduction of destitution amongst people. Berber (1974) opines, the enormous benefits that the grassroots stand to derive from a sound and functional local government has not approximated into reality. Accountability means that decision-makers in government, the private sector and civil society organizations are accountable to the public, as well as to institutional stakeholders. It has three dimensions: financial, political and administrative accountability.

Financial accountability implies an obligation on the part of the person(s) handling resources, or holding public office or any other position of trust, to report on the intended and actual use of the resources. Batbayar (2004). Transparency is built on the free flow of information. This means that processes, institutions and information should be directly accessible to those concerned with them, and enough information to be provided to understand and monitor them. Transparency promotes openness of the democratic process through reporting and feedback, clear processes and procedures, and the conduct and actions of those holding decision-making authority. It makes understandable information and clear standards accessible to citizens. Accountability and transparency are the important characteristics of good governance. Also argued by Adeyemi et al (2012) the more informed citizens can be, the more meaningful the role they will play in dialogue with their governments and with each other. Interest of the people in the activities of their local government especially with regards to projects they are handling, which is to provide or encourage the growth and development of civic consciousness and the desire for improvement in local governance. Accountability in financial matters is thus supported by transparency. Ideally, any information regarding the use of public resources in the past, present and future should be openly translucent and disclosed to the citizenry.
The glitch identified which prompted this study is lack of educational facilities, dilapidated public infrastructure, lack of basic health services, near non existence of social amenities and prevalence destitution in the LGAs in Nigeria. Consequently, upon these, the citizens at LGAs are being submerged into the yoke of paucity and destitution despite huge releases of funds. As a result of this ineptitude and recklessness discovered by some empirical studies on the subject matter that investigate financial accountability and transparency in LGAs in many parts of Nigeria and elsewhere such as Ekpe & Kofi, (2008) Adiogun, (2013); Dandago, (2010); Halidu, (1994); Abubakar, (1992); Kwanbo, (2009); Kwanbo, Adogi, (2012) and Shagari, (2012). However, the results of these studies are divergent and the divergence seems to emanate from the different estimation procedures, different locations of studies, period covered, literatures reviewed and methodology employed for data collection and analytical techniques. It is quite imminent that poverty reduction need to be appraised with a view to proffer solution. It is against this background, that this paper therefore, examines the factors militating against the performance of local government in Nigeria with a view to ensuring the attainment and enforcement of the culture of financial accountability and transparency in local government administration in order to combat poverty. The specific objective of this study is to ascertain the extent of impact of financial accountability and transparency on good governance and poverty reduction in LGAs of Kaduna metropolis.

Review of Empirical Literature
In a study carried out by Obi (1996) on the apparent constraints to accountability in Nigeria reformed local government system under the Presidential democracy, it was revealed that accountability problem in the local government was as a result of the interplay of many factors, and the culmination of weak, porous accounting and control mechanism, lack of prosecution of erring officials/offenders, dishonesty, absence of adequately maintained financial records, ineffective inspectorate roles by the State House of Assembly, Public Accounts Committee, Local Government Legislative Councils, Local Government Audit Committee, and conflicts in role perception by the Chairmen and other key operators of the local government system. It was observed that the negative attitudes of the major operators and custodians of local government resources and revenues towards accountability were prompted by the social, economic and political instability in Nigeria. Obi (1996) further admitted that unaccountability or lack of accountability and integrity was responsible for the low development in our local communities in Nigeria. In November 1993, when yet another military administration came on board; all the local government councils in the country were dissolved. Directors of Personnel Management as they were christened by then, took over the mantle, and were saddled with the responsibility of running the affairs of the local governments, pending the appointment of caretaker committees. In Benue State, when the government carried out the appraisal of the activities and performances of these Directors of Personnel management and their treasurers in the then 18 local government councils, there was reported litany of woes which bordered on embezzlement, official corruption, abuse of office, reckless expenditure of finances, strangulation of financial control measures. According to Ekpe and Kofi (2006), the story was the same with many other states in the country. In 1999, the Chairmen of Ukanafun and Esit-Eket Local Government Councils in Akwa Ibom State were indicted by the former Auditor General for Local Governments, for
various offences bordering on lack of probity and accountability, wanton breach or abuse of financial regulations and procedures, misappropriation of funds, through spurious awards of contracts and 'ghost' projects. In the case of Ukanafun, the erring Chairman was compelled to refund the sum of N48,000,000.00 (Forty-Eight Million Naira) to the coffers of the council. For Esit-Eket, the former Auditor-General observed in his report that the chairman squandered a colossal sum of N18,234,967.26 on arbitrary jobs and payments to friends, in-laws, and brothers in utter defiance or disregard of the Provisions of Financial Memorandum (FM) Sections 17-254.

According to Schaefer & Yilmaz, (2008) Strengthening Local Government financial expenditure and responsibility is vital, it is as important as creating new political structures and improving grass root democracy. Central Government of course has a strong interest in local government's resources, taxation and spending decisions. Local Councils are responsible for about a quarter of public spending. (Federal Accounts Allocation Committee, 2009). Transparency in government operations is widely regarded as an important precondition for macroeconomic fiscal sustainability, good governance and overall fiscal rectitude (Kopit & Craig, 1998). Lack of transparency makes fiscal discipline and expenditure control harder to achieve (Alesina & Perotti, 1966). According to Kopit & Craige (1998), and McGee (2005) transparency is openness towards the public at large about government structure and functions, fiscal policy intentions, public sector account and projections. It involves ready access to reliable, comprehensive, timely, understandable and internationally comparable information on government activities (Kwanbo, 2010). Premchand, (2001); O'Donnell, (2003); Maiwarry and Welna, (2003). State that fiscal accountability as a derivative of fiscal transparency, permitting the provision of information on fiscal activities of government to a specified group (legislation) or to several group is a means to accountability, accountability implies the existence of a body of oversight charged with the responsibility of reviewing the content of information provided and reporting on to the general public. In order to achieve fiscal transparency and accountability in local governance, the federal government of Nigeria in 1989 established the office of the auditor general for local government. The establishment of this office paved the way for the creation of the office of the internal auditors, as heads of the internal audit units of local councils (Kwanbo, 2010). The internal audit unit is seen by Dandago (2002), Linet (2003), Leruth and Paul (2006), and Kwanbo (2010) as an element within the organization charged with the responsibilities of examining, evaluating, reviewing and reporting results obtained on the operations of the accounting and internal control system. The internal audit helps an organization to accomplish its objectives by bringing systematic discipline approach to evaluate and improve the effectiveness of risk management control and governance.

Internal audit department within the public sector complement the work of the Supreme Audit Institution (SAI) through their investigative, monitoring and evaluation activities and, because of their focus on internal control, these departments contribute to no small measure in ensuring that sound and effective system and procedures are in place (Goolsrran and Hughes, 2006). It is right to say that the local government internal audit ensure fiscal transparency by allowing for procedures and methods of decision making and the disbursement of funds to be
opened and visible to all. On the other hand the internal audit ensures fiscal accountability by allowing for monitoring of decision makers; this leads to organizational efficiency as problems are likely to be identified, corrected and timely, accurate and reliable information for use in decision making are produced (Brewer & List, 2004); (Hughes, 2006; Coso, 2009; Inanga & Amadu, 2009).

However, in most local governments fiscal transparency does not imply procedures and methods of decision making and the disbursement of funds are open and visible to all. Secondly there are mostly no reports highlighting administrative performance as there are no published service targets stands for key services provided is assessed by both local government and state government in order to achieve the objectives of fiscal accountability. This is informed by the fact that the budget process does not allow for citizen's participation which is the first step to achieving fiscal transparency, the medium for fiscal accountability. More so, the internal control system of local government council is backed by an ineffective internal audit (Kwanbo, 2010) It is also noted in Kwanbo (2010) that internal audit achieves fiscal transparency and accountability in governance by ensuring the actualization of the 3 objectives of internal control (Operational, Compliance and Informative) through the components of the Internal Control System (ICS) (Control Environment, Control Activities, Risk Management, Information and Communication, Monitoring Coso 1992; Hughes 2006; Dobrowolski 2006; linet 2003; Brewer and List, 2004); (Coso, 2009) a synopsis of the foregoing shows that culture refers to “a system of meaningful symbols that people in a society create, store and use to organize their affairs (Tunner & Aaronson, 2008). These cultural practices and characteristics constitute challenges in Nigerian local government in terms of provisions of essentials services and development at the grassroots within the context of accountability. Accountability at this level has diminished and corruption pervades the entire system and administration of local governments in Nigeria.

**Strategies and Approaches for Promoting Local Governance and Rural Poverty Reduction**

According to (European Forum on Rural Development Cooperation Policies and approaches for Rural Poverty Reduction: what works in practice (2014). Development cooperation initiatives have focused largely on building the capacity of public sector agencies at the central and local levels to perform their statutory functions under decentralized administration. These initiatives have often been based on a demand-driven approach, in which the local government structures are supposed to request for support they have identified. It is argued that this promotes ownership and better commitment on the part of the local officials and development agencies. Capacity building as an approach has sometimes been undertaken through institutional reform programmes intended to reduce public sector lethargy and corruption. Many development cooperation initiatives are designed and implemented with relatively high management/delivery cost. Managed from the national capital, with highly qualified and expensive personnel, and with the state of the art technologies, many of the programmes tend to post high overhead costs that are difficult to be maintained and / or replicated by the national budget and the local administrations. According to Ake, (1995) the importance of transparency and accountability in any society cannot be overemphasized. First, accountability and transparency foster good, ethical governance and are fundamentally
needful for building public trust in leadership. Abused and neglected over time, the Nigerian public has gradually grown accustomed to not trusting its leadership any longer. People have become virtually disconnected from the government—not only in the political sense, but particularly in the civic, moral and ethical sense of duty. They have stopped to expect anything good from their government and have lost the sense of attachment and obligation to duty and society. According to Pallant, (2007) “Without a reawakening of the culture of accountability and transparency lost over the years, the trusting relationship needed to forge between the government and the governed for the actualization of good governance will not materialize. Financial accountability and transparency are instrumental in fostering communal trust and goodwill, and almost inevitably pay off in economic and social dividends.”

**Methodology**
The study was based on applied research where theoretical concepts are tested for actual problem solution. The sample size was determined using Krejcie and Morgan (1974) sample size table for an infinite population to develop a representative sample for population. The population of the study is all the people in the Three Metropolitan local governments areas of Kaduna state (i.e. North, Kaduna South and Igabi LGAs who are 18 years of age and above using Independent National Electoral Commission (INEC) list of eligible registered voters used for 2015 general election. The data instrument was questionnaire with a five point likert-scale, the use of frequency and percentage were employed for the purpose of data presentation and analysis and remarks were based on response from the majority. The Relative Importance Index Model (RII) was employed to examine the extent of relationship between the proxied variables.

The formulae RII

\[
RII = \frac{1n_1 + 2n_2 + 3n_3 + 4n_4 + 5n_5}{5(n_5 + n_4 + n_3 + n_2 + n)} \times 100\%
\]

Where: \(RII(\%)\) is the Relative Importance Index of each factor while \(n_1, n_2, n_3, n_4, and n_5\) are the numbers of observed frequency.
Data Analysis

Table 1: Poverty Reduction & Development Projects through financial Accountability

<table>
<thead>
<tr>
<th>Opinions</th>
<th>SD</th>
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<tr>
<td>Freq. (%)</td>
<td>Freq. (%)</td>
<td>Freq. (%)</td>
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<td></td>
</tr>
<tr>
<td>1. That there is adequate provision of funds for Basic infrastructural amenities in the Annual Budget of the LGA.</td>
<td>70(22)</td>
<td>60(19)</td>
<td>90(29)</td>
<td>21(7)</td>
<td>64(20)</td>
<td>Disagree</td>
</tr>
<tr>
<td>2. That there is adequate record keeping of finances including Annual Accounts in the LGA.</td>
<td>90(29)</td>
<td>100(32)</td>
<td>27(9)</td>
<td>80(25)</td>
<td>14(4)</td>
<td>Disagree</td>
</tr>
<tr>
<td>3. That internal Audit and internal control measures are being complied with in the management of LGAs finances</td>
<td>85(27)</td>
<td>140(44)</td>
<td>41(13)</td>
<td>20(6)</td>
<td>13(4)</td>
<td>Disagree</td>
</tr>
<tr>
<td>4. Timely and Accurate financial information is adequately being provided for on basic infrastructural facilities by the LG financial managers</td>
<td>110(35)</td>
<td>100(32)</td>
<td>20(6)</td>
<td>30(10)</td>
<td>45(14)</td>
<td>Disagree</td>
</tr>
<tr>
<td>5. The LG administration has maintained a high level of financial responsibilities in the last few years.</td>
<td>70(22)</td>
<td>90(29)</td>
<td>34(11)</td>
<td>71(23)</td>
<td>50(16)</td>
<td>Disagree</td>
</tr>
</tbody>
</table>

Source: Researcher’s simulation 2017

The result shows that about 41% of the respondents declined that there is adequate provision of funds for Basic infrastructural amenities in the Annual Budget of the LGA. Also more than average 61% divulged that there is inadequate record keeping of finances including Annual Accounts in LGA and internal Audit and internal control measures are not being compiled within the management of LGAs finances.

A large proportion 67% indicated that Timely and Accurate financial information are inadequately being provided for on basic infrastructural facilities by the LG financial managers. Consequently, the LGAs administration has not maintained a high level of financial responsibilities in the last few years.

According to the above analysis the result implies that Poverty Reduction and Development Projects have not been maximally achieved through financial accountability which is totally insignificant in the LGAs of Kaduna state, Nigeria.
Table 2: Poverty reduction & development projects through transparency.

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<tr>
<th>SD</th>
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<tr>
<td>Freq. (%)</td>
<td>Freq. (%)</td>
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<td>Freq. (%)</td>
<td></td>
</tr>
<tr>
<td>1. There is openness and clarity of operations in execution of development projects in the LGA.</td>
<td>90(29)</td>
<td>80(25)</td>
<td>61(19)</td>
<td>50(16)</td>
<td>34(11)</td>
</tr>
<tr>
<td>2. Development projects that have bearing on the common people are openly and willingly executed by the LGA.</td>
<td>100(32)</td>
<td>30(10)</td>
<td>61(19)</td>
<td>54(17)</td>
<td>70(22)</td>
</tr>
<tr>
<td>3. LGA finances are transparently managed with the view to providing maximum benefits to all citizens.</td>
<td>50(16)</td>
<td>90(29)</td>
<td>50(16)</td>
<td>93(30)</td>
<td>30(10)</td>
</tr>
<tr>
<td>4. That transparency in provision of development projects such as schools, Hospitals clean water rural feeder Roads, and social facilities can address the issue of poverty in the LGA.</td>
<td>40(13)</td>
<td>90(29)</td>
<td>51(16)</td>
<td>80(25)</td>
<td>40(13)</td>
</tr>
</tbody>
</table>

Source: Researcher’s simulation 2017

More than 53% disagreed that there is openness and clarity of operations in execution of the development projects in the LGAs. Also development projects that have bearing on the common people are not openly and willingly executed by the LGAs.

About 45% of the respondents declined that LG finances are transparently managed with the view to providing maximum benefits to all citizens as compared to 40% who indicated that LGs finances are transparently managed with the view to providing maximum benefits to all citizens.

Relatively a high proportion of 42% declined that Transparency in provision of development projects such as schools, Hospitals clean water rural feeder Roads and social facilities can address the issue of poverty in LGAs in Kaduna state as against 38% that concur. Hence the finding reveals that poverty reduction and development projects through transparency in LGAs in Kaduna-Nigeria have not been achieved maximally. This shows that there is lack of transparency in the development projects which serves as a catalyst to poverty reduction.
Table 3: Corruption, Wastage of Public resources and poverty reduction.

<table>
<thead>
<tr>
<th></th>
<th>SD Freq. (%)</th>
<th>D Freq. (%)</th>
<th>U Freq. (%)</th>
<th>A Freq. (%)</th>
<th>SA Freq. (%)</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. There is poverty alleviation if there is control of corrupt practices and wastages of public resources in LGA.</td>
<td>80(25)</td>
<td>100(32)</td>
<td>41(13)</td>
<td>40(13)</td>
<td>33(10)</td>
<td>Disagreed</td>
</tr>
<tr>
<td>2. That over invoicing and any form of misappropriation can easily lead to poverty in LGAs</td>
<td>70(22)</td>
<td>90(29)</td>
<td>50(16)</td>
<td>31(10)</td>
<td>64(20)</td>
<td>Disagreed</td>
</tr>
<tr>
<td>3. That there is link between poverty reduction and undue expenditure of public funds in LGAs in Nigeria.</td>
<td>80(25)</td>
<td>100(32)</td>
<td>50(16)</td>
<td>30(10)</td>
<td>55(17)</td>
<td>Disagreed</td>
</tr>
<tr>
<td>4. That heedless misuse of public property is an act of latency which could lead to poverty and destitution in LGAs</td>
<td>35(11)</td>
<td>80(25)</td>
<td>60(19)</td>
<td>100(32)</td>
<td>40(13)</td>
<td>Agreed</td>
</tr>
<tr>
<td>5. That payment of Nonexistence workers or ghost workers as popularly called is an act of official corruption which could lead to poverty increase in the LGAs</td>
<td>35(11)</td>
<td>49(16)</td>
<td>41(13)</td>
<td>140(44)</td>
<td>50(16)</td>
<td>Agreed</td>
</tr>
</tbody>
</table>

Source: Researcher's simulation 2017

More than average of the respondents declined that there is poverty alleviation if there is control of corrupt practices and wastages of public resources in LGA. Also 51% of the respondents disagreed that over invoicing and any form of misappropriation can easily lead to poverty in LGAs, however majority of the respondents disagreed that there is link between poverty reduction and undue expenditure of public funds in LGAs in Nigeria.

Albeit, most of the respondents agreed that heedless misuse of public property is an act of latency which could lead to poverty and destitution in LGAs and payment of Nonexistence workers or ghost workers as popularly called is an act of official corruption which could lead to poverty increase in the LGAs.
Corbett (1992) suggested that public servants may have an inward accountability to their professional consciences. It is a general expectation that public servants will act responsibly and conscientiously and, in extreme situations, follow their own judgment against the instructions of their superiors (Jackson, 1993). Such actions of initiative and professional judgment may have implications for the effective application of new administrative or regulatory practices such as accounting method choice, or the cross-sector transfer of accounting standards.

Table 4: Autonomy and Modern operational procedures could assist to bring development and reduce level of poverty in LGAs in Nigeria

<table>
<thead>
<tr>
<th>SD</th>
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<tbody>
<tr>
<td>Freq. (%)</td>
<td>Freq. (%)</td>
<td>Freq. (%)</td>
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<td>Freq. (%)</td>
<td></td>
</tr>
<tr>
<td>1. That LG Councils if given autonomy would have achieved meaningful development in many respects.</td>
<td>15(5)</td>
<td>30(10)</td>
<td>30(10)</td>
<td>110(35)</td>
<td>120(38)</td>
</tr>
<tr>
<td>2. That LGAs would have achieved poverty reduction if autonomy was given to them.</td>
<td>14(4)</td>
<td>40(13)</td>
<td>51(16)</td>
<td>120(38)</td>
<td>90(29)</td>
</tr>
<tr>
<td>3. That standardization of Accounting and bookkeeping systems could lead to stiff control measures in executions of public projects</td>
<td>24(8)</td>
<td>30(10)</td>
<td>50(16)</td>
<td>106(34)</td>
<td>105(33)</td>
</tr>
<tr>
<td>4. That compliance with financial regulation, openness and fight against corruption can be achieved in LGAs if self-governance is granted</td>
<td>24(8)</td>
<td>35(11)</td>
<td>55(17)</td>
<td>101(32)</td>
<td>100(32)</td>
</tr>
<tr>
<td>5. That LG devoid of self-governance may not be able to ensure financial accountability, transparency, development, fight against corruption and ultimately reduce poverty amongst citizens</td>
<td>21(7)</td>
<td>20(6)</td>
<td>40(13)</td>
<td>104(33)</td>
<td>130(41)</td>
</tr>
</tbody>
</table>

Source: Researcher’s simulation 2017

The findings reveal that more than average of the respondents agreed that LG Councils if given autonomy would have achieved meaningful development in many respects and also LGAs would have achieved poverty reduction if autonomy was granted to them.

Consequently, standardization of accounting and bookkeeping systems could lead to stiff control measures in executions of public projects, also compliance with financial regulation, openness and fight against corruption can be achieved in LGAs if self-governance is granted. Majority of the respondents also agreed that LG devoid of self-governance may not be able to ensure financial accountability, transparency, development, fight against corruption and ultimately reduce poverty amongst citizens. Hence the result reveals that LGAs Autonomy and Modern operational procedures could assist to reduce level of poverty in the LGAs of Kaduna State.

Corbett (1992) suggested that public servants may have an inward accountability to their professional consciences. It is a general expectation that public servants will act responsibly and conscientiously and, in extreme situations, follow their own judgment against the instructions of their superiors (Jackson, 1993). Such actions of initiative and professional judgment may have implications for the effective application of new administrative or regulatory practices such as accounting method choice, or the cross-sector transfer of accounting standards.
The result depicts RII values for financial accountability, transparency, corruption, wastages autonomy and Modern operational procedures for reducing level of poverty and increased development in Nigeria, it suggests that LGAs with low or no recourse to financial accountability may not be able to reduce poverty and achieve development projects by about 79.2%. While, transparent operations may impact on poverty reduction and development projects by 79.0%, corruption and wastages has 75.1% impact on development projects and poverty reduction. About 74.7% impact on poverty reduction and development projects is from autonomy and modern operational methods. The overall impact of the independent variables (financial accountability and transparency) on dependent variables (development projects and poverty reduction) is 73.8%. Therefore, it is empirically important to tinge that there exists a significant relationship between financial accountability and transparency on development and poverty reduction in LGAs of Kaduna metropolitan city.

The study finds that some key duties or responsibilities of revenue management in the Kaduna metropolitan LGAs are not known by some of the officials, LG council members and local citizens. Certainly this has implications as far as accountability and transparency in financial management is concerned. First of all, it becomes difficult to hold people accountable when their roles or responsibilities in the financial management chain are not specified. As Piotrowski and Ryzin (2007) point out, in situations where there is no knowledge or information on what people do, it becomes very difficult to hold officials accountable for their actions or inactions. It is through responsibility allocation that clarifies where ultimate responsibility for a particular task lies. Without knowing who is ultimately responsible for specific financial tasks, accountability hangs in a balance. Second, without role determination, there cannot be role expectation. This is corroborated by Akudugu, (2012) in his study of Asante Akim South District Assembly, responses were obtained through use of checklist out of the sixty assembly members, forty-six of them willingly filled and returned the interview.

Table 5: Relative Importance Index of the strategy of reducing poverty rate in LGAs through development projects

<table>
<thead>
<tr>
<th>Opinions</th>
<th>SD</th>
<th>D</th>
<th>U</th>
<th>A</th>
<th>SA</th>
<th>RII (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poverty Reduction and Development Projects through Financial Accountability in LGAs</td>
<td>21</td>
<td>20</td>
<td>40</td>
<td>104</td>
<td>130</td>
<td>79.2</td>
</tr>
<tr>
<td>Poverty Reduction and Development Projects through Transparency in LGAs</td>
<td>15</td>
<td>30</td>
<td>30</td>
<td>110</td>
<td>120</td>
<td>79.0</td>
</tr>
<tr>
<td>Corruption, Wastage of Public Resources, Poverty Reduction and Development Projects</td>
<td>24</td>
<td>30</td>
<td>50</td>
<td>106</td>
<td>105</td>
<td>75.1</td>
</tr>
<tr>
<td>Autonomy and Modern operational procedures could assist to increase Development and reduce level of poverty in LGAs in Nigeria</td>
<td>14</td>
<td>40</td>
<td>51</td>
<td>120</td>
<td>90</td>
<td>74.7</td>
</tr>
<tr>
<td>Impact of financial accountability and transparency on development and poverty reduction in LGAs of Kaduna state</td>
<td>24</td>
<td>35</td>
<td>55</td>
<td>101</td>
<td>100</td>
<td>73.8</td>
</tr>
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Source: Researcher’s simulation 2017

Implications of Findings

The study finds that some key duties or responsibilities of revenue management in the Kaduna metropolitan LGAs are not known by some of the officials, LG council members and local citizens. Certainly this has implications as far as accountability and transparency in financial management is concerned. First of all, it becomes difficult to hold people accountable when their roles or responsibilities in the financial management chain are not specified. As Piotrowski and Ryzin (2007) point out, in situations where there is no knowledge or information on what people do, it becomes very difficult to hold officials accountable for their actions or inactions. It is through responsibility allocation that clarifies where ultimate responsibility for a particular task lies. Without knowing who is ultimately responsible for specific financial tasks, accountability hangs in a balance. Second, without role determination, there cannot be role expectation. This is corroborated by Akudugu, (2012) in his study of Asante Akim South District Assembly, responses were obtained through use of checklist out of the sixty assembly members, forty-six of them willingly filled and returned the interview.
checklist. A checklist containing the financial roles or responsibilities was designed and used as the main data collection instrument. Respondents were asked to independently fill in the schedule officers they think are to perform each specific tasks listed in the checklist. The checklists were collected and processed manually. The figures derived were converted into percentages to ensure uniformity between the smaller group of respondents, (core staff), and larger group (Assembly members). The descriptive statistics thus formed the basis of analysis. Major finding of the study is similar to the findings of this study.

Conclusion
Research on financial accountability and transparency has over the years focused mainly on traditional mechanisms such as analysis of annual accounts or auditor's reports, openness, comprehensibility, timely and accurate information. On the basis of these, the paper recommends among others that, for meaningful development and poverty alleviation to be achieved in local government areas in Nigeria financial accountability and transparency must be entrenched in the management of public funds. Also the culture of wastages and corruption must be uprooted thereby improving on public sector accounting and auditing standards, likewise autonomy and modern operational techniques must be embraced for the LGAs to be effective. Legislators as champions of accountability and transparency must restructure and strengthen the public accounts committees and ensure there is value for money in the conduct of government business for increase in development and poverty reduction.

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