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Abstract

This research work is carried out to investigate the issues of accountability in relation to the administration of LGAs in Nigeria. The study adopted quantitative and qualitative approach: the quantitative method was the use of oral interviews conducted (through phones and inter-personal interviews) five LGA management (four from Abia state and one from Kaduna) staff was interviewed. Secondary research data was collected, consulted and used. All the sources used in this study were well corroborated. The theory of Development using the Marxist Perspective was adopted and showed policy implementation and accountability failure. Results of this research indicate that: the issues of accountability in relation to the administration of LGAs in Nigeria are undermined by corruption, persistent use of Transition Committees, pressure on ethical regulation; leadership failure; incompetence of LGA Chairmen and other related rules, lack of staff training and better conditions of service; despite the direct transfer of funds to the LGAs by the NFIU, the governors contrived ways of tampering with the funds. The research concluded that insufficient accountability leaves the LGAs underdeveloped; that LGAs acting as instrument of national integration and development can be achieved if the ethical provisions are strictly adhered to and the right people come to power, besides attitudinal change.

Keywords: Issues, Administrative, Accountability, LGAs.

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Background to the Study

Local Governments across the globe occupy critical and strategic position as a third tier of administrative unit to extend “maximum benefits” to its citizenry or local population especially in Nigeria. It is important to note here that due to the direct benefits and immediate impact of Local Government administration on the improvement of the standard of living of the grassroots, emphasises are increasingly shifted to the structure and appropriate functioning of the “small governments” in the words of Onor (2005: 10). Grassroots development is therefore an essential part of sustainable governance. It integrates the people at the rural areas into the national government policy.

Local Governments in Nigeria, has historically provided essential services to its citizens, particularly, in the rural areas. These services include: basic facilities and services, education, etc. Recently, the role of Local Governments in providing some of these crucial services has necessitated public outcry, as a result of rising rate of poverty among the rural dwellers. Many Nigerians and scholars have raised concern about the abysmal performances of the LGAs and blamed it on structural (constitutional) defects which have reduced the LGAs to a quasi-autonomous status through the State Joint Local Government Account (SJLGA). Therefore the Nigerian Local Government Areas are found to be facing serious challenges in the course of realising set goals and objectives in public accountability. This has been rooted to State Joint Local Government Account-where the Governor frequently tampers with the finances of Local Governments leaving the LGs with little or nothing.

The mono-causal explanation of historical or socio-political developments has failed to explain accountability concern in the Local Government (LG) administration, in Nigeria, especially considering the fact that from 1979 up to 1992 the SJLGA was expunged from the constitution and the LGA received allocations directly without interferences from the States, yet accountability and efficiency were remote. Thus, other factors such as incompetence LGA Chairmen, Leadership failure, Corruption, lack of staff training, usurpation of LGA powers among other things.

Consequently, the highly desired or cherished values of efficiency and effectiveness of public officials especially LGA officials can be reinforced through accountability for the realisation of excellent performance and acceptable service delivery by the public. These variables can be necessitated by openness, objectivity, honesty, integrity, transparency, diligence, commitment to rules and regulations which direct the recurrent activities and conduct of public administrators. These are ideal leadership qualities that can bring about positive transformation(s) in any institutions, public or private, through effective combination of both human and natural resources. This will manifest in quantitative and qualitative change in living standard of the members of the society and the society.

The essentiality of accountability in Local Government Administration (LGA) in Nigeria is central seeing that most of their operations or activities are received with much dissatisfaction mostly characterized with distrust and suspicion in the grass root. Anam
The LGAs in Nigeria are established as a critical third tier of government in order to facilitate proximity of governance to the grass-roots. Thus, it serves as instrument of political power, influence and agent of development to the local people. For the LGAs to succeed in these functions to the grass-root, public administration is the pivotal and veritable tools that must be held strongly in the daily operations of LGAs in Nigeria. Most Nigerian scholars in the field of Public Administration and History have discovered the high level of wastage of property, systematic destruction of institutions, including LGAs, promotion of total disregard for due process and accountability all joined to hinder growth and sustainable development.

Again, addressing the concerns of accountability in administration of public organisations is an inseparable requirement to effect sustainable development in all sectors of the Nigerian societies. Therefore, upholding or maintaining accountability among the Federal, State and Local Governments is also needful in the intergovernmental relationship among the three tiers of the Federating units in Nigeria. LGA was actually established for political stability, proximity of government to the grass-root and

Experts in Public Administration and History and International Studies have explained that, LGA officials or administrators have the duty of implementing public policies and projects in the grass-root in a clear and transparent manner. This, they said, can be done by making sure that incomes are equitably distributed among the communities within the jurisdictions of the LGA. The grassroots do not just get what is required, but the LGA Officials need to be effectively accountable to the people through democratic practices and/or democratic accountability. This will enhance public trust and confer legitimacy to the public administrators or the LGA administrations.

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The absence of accountability in public sector particularly, in the LGAs, has affected good moral, integrity, transparency, encouraged bribery and corruption, nepotism, godfatherism and all forms of unethical behaviours in public organisations. Consequently it affects the intelligence of bureaucratic decision-making and this to an extent, allows bureaucratic legitimacy endure covert channels of interests presentation and the lack of open competition of interests within the public sector in this case, LGAs (Nakrosis, no date, pp.2-4). This therefore, has created insufficient accountability leaving the local communities or grass-roots in sordid development manifested in the underdevelopment indicators such as high illiteracy rate, poor housing, poverty, lack of stable electricity among others things (Okereke and Ekpe 2002).

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enhancement of grass-root democracy in Nigeria. These roles can only be realised through accountability and equitable balance of revenue allocation which will raise the revenue power of LGA for better administrative performance.

This study thus, intend to seek answers to the questions like: what is the place of accountability in LGA administration in Nigeria; is accountability a tool for effective service delivery in LGAs in Nigeria; to what extent does accountability being undermined and its relationship with underdevelopment and poverty; is poor leadership significantly related to lack of accountability and underdevelopment?

Conceptual Clarification; Accountability
The concept of accountability has been defined in variety of ways. Therefore, for the purpose of this study, accountability is defined as thus:

In ethics and governance, accountability is referred to as the answerability, blameworthiness, liability and the expectation of account-giving. In governance accountability is majorly used in discussions on challenges in public sectors, non-profit and private(corporate) and individual contexts. In the aspect of leadership roles, accountability is the acknowledgement and assumption of responsibilities for actions, products, decisions and policies as well as the administration, governance and implementation within the scope of the role and employment position and encompassing the obligation to report, explain and be answerable for resulting consequences (Wikipedia, edited on Dec.18, 2019 accessed on Jan.8, 2020).

According to Olowu (2002), “Conventionally accountability refers to answerability for one's actions or behaviours”. He added that, accountability involves the development of objective standards of evaluation to assist the owners of an organisation (in our own case local community where local government operates) to evaluate the performance of duties by individuals and units within the organisation (local government). Olowu further opined that, accountability has three crucial components, a clear definition of responsibility, reporting mechanisms and a system of reviewed rewards and sanctions.

Adebayo (1989), Emphasized that, ‘accountability is the requirement which subjects public officers to detailed scrutiny by the legislature, over objective use of resource and the manner of performance’. All the government and public services are open to criticism to any country open to democracy. Ikejiani-Clark, was of the opinion that, “public services are expected to give account of public resources entrusted to them and that is why accountability has always occupied priority list of every succeeding administration”. We can boldly point out that accountability is supposed to be indispensable in public service. Nwachukwu (1993), saw accountability to mean, being placed in a steady, to render account of one's action or stewardship.

He further emphasised that, stewardship includes financial accountability and representational accountability. This requires all public resources entrusted to the elected officials to be wisely and judiciously used for the greater good of general public. Thus,
LGA officials supposed to account for the finances entrusted to them and the internally revenue generated from their jurisdiction no matter how meager the fund may be. That would enable the Federal Government and the public to understand the level of oppression the LGAs are passing through in their joint Financial/ Account with the State Governments in Nigeria.

Therefore, it is a duty for an individual, group or an organisation to be ready at all times, to render account of his/their stewardships, accept responsibility and to show clearly the results in simple form/manner. This includes responsibility for funds, human and material resources as well as entrusted property.

**Theoretical Framework**

The development theory is a theoretical framework that supports this study. However, the theory has two orientations: the Liberal Perspective and the Marxist Perspective. The students of Liberal school like Michael Todaro and Mahbudul Hag, etc discussed development in terms of economic development measured in relation to the Gross National Product (GNP). This implies that change is always followed by a clear and well-arranged chain and manifest feature across countries. That is when GNP translates to industrialisation of the entire areas. Therefore, to most Liberals, it is the *capacity of a national economy, whose economic condition has been more or less static to generate and sustain an annual increase in its Gross National Product*(GNP) *at the rate of 5-7 per cent or more* (Okereke & Ekpe 2002:2).

The Liberalist Perspective has been criticised by the Marxists scholars like Lenin, Rodney and Kay, etc as being limited in scope and failed to answer or address the question of development. The Radicalists rather see or explained development in terms of multi-dimensional process driven by man and the effect of his activities on the society than just an abstract economic category. That is seeing development in three distinct but related stages: the individual; the social group and the mode of production levels. Thus the Marxists see human development as central in driving and sustaining development to the grassroots. Consequently, the Marxist argued that the acquisition of mental and academic erudition, moral decency and material well being as an aspect of development will lift the society to the point of true development. This is because man has been equipped with the skills to harness the forces of nature, increase productivity and eke out a living against all environmental and natural odds. The Marxist Scholars list the following as indicators of development:

Free, compulsory and universal education; improvement of the general educational, cultural and technical training of the working class; raising of peoples' living conditions to a qualitative and new height; improvement of peoples' health and extending their active life through a system of universal health check in polyclinic, hospitals and sanatoriums; and to ensure that the levels and structures of consumption of material, social and spiritual goods and services are raised (Okereke and Ekpe 2002: 6). From this theoretical framework, the authors discover that manpower training; stable living
condition; provision of basic necessity and improvement in health care system as well as service delivery are important accountability ingredients which is essential for poverty eradication and speedy development of the grassroots.

However, despite the criticism of the Marxist Perspective of development, it suffices to explain the lack of accountability in the LGAs in Nigeria and the manifested underdevelopment and acute poverty in majority of the LGAs, in Nigeria. The LGA administrators fail to learn the lessons of the Marxist theory of development in providing human capital development and ensuring genuine development.

Methodology
The study adopted quantitative and qualitative approach in data collection. Quantitative method of data (oral) was through fieldwork interviews. A total of five managements (four from Abia State and one from Kaduna State) staff was interviewed. The staff from Southern Kaduna was interviewed through extensive (but recorded) phone calls. The informants were reliable. The qualitative method was the use of secondary data collection, derived from published books, unpublished books, internet sources and seminar papers. These sources were thoroughly evaluated, examined and analysed to corroborate the information. Materials used are relevant to the study.

The State Joint LGA Account (SJLGA) System and the Burden of Accountability
The SJLGA was first introduced in 1976, following the Local Government reform that streamlined and reorganised Local Government administration as a critical tier of government to extend governance to the grassroots. The Joint Account was well intended to facilitate and sustain accountability as well as to ensure that the LGAs have access to revenue in order to effectively respond to its statutory responsibility of providing social services; rural infrastructure; create, establish, built and maintain access roads among other statutory and incidental responsibilities. The funding of LGAs is a constitutional matter: the constitution guarantees as sources of funds: Monthly (statutorily) Allocation from the Federation Account; 10% proposition of States’ internally generated revenue (to be shared among the LGAs within the jurisdiction of the States, according to needs, population and extent, etc) all to be lodged into the SJLGA, and the LGAs’ internally generated revenue. The Joint Account is controlled by the State and as a result, majority of the State Governors tamper with the funds and this to an extent, undermines, accountability and affects performance.

However, due to the clamour from some quarters for the LGAs in Nigeria to attain full fiscal autonomy in order for the LGAs to perform, following their belief that the Governors were overstretching their supervisory powers (that is unduly meddling with the LGAs’ funds), undermines accountability, and may have largely, explained the underdevelopment that characterised majority of the LGAs in Nigeria. Consequently, the 1979 Constitution expunged the SJLGA. This had effect of the LGAs receiving their monthly Allocations directly. This was also practiced by General Badamose Babangida’s Military regime (Nwogwugwu and Olusesi 2015), including removal of the Ministries of
Local Government. By this, a political control and bureaucratic arm used by the States Governments to perpetuate redtapism was cutoff (Eme, Izueke and Ewuim, no date, pp.112-113).

It is also on record that from 1989-1992 the LGAs received their allocations from the Federation Account directly without interference: this, no doubt, significantly enhanced the LGAs financial autonomy. Beyond that, the Babangida's regime stepped up the statutory allocations of the LGAs from 10% to 15% in 1990 and from 15% to 20% in 1992, respectively (Nwogwugwu and Olusesi 2015). Curiously this did not reflect in the level of accountability and performances. Hence the continuous clamour for accountability in LGAs administration, in Nigeria.

The desire to enhance accountability and drive developments to the grassroots confront(s) the nation yet again, especially considering the fact that the direct Allocation to the LGAs has failed to yield optimal or desired results: evidence of misappropriation, diversion, and embezzlement of funds and high level of corruption by the LGA administrators became obvious. The LGA administration lagged, despite the volume of funds, in terms of revenue, at their disposal, thus the need for structural control. The 1999 constitution, in Section 162(6) re-introduced the State Joint Account in Nigeria, with a view to enhancing probity and ensures accountability in the management of the LGAs' revenue for effective rural development and transformation. The State Governments are constitutionally empowered to exercise supervisory roles over the activities of the LGAs within their jurisdictions (Eme, Izueke and Ewuim, no date, pp. 115-116). It is written thus:

……each state shall maintain a specific account to be called “State Joint local government account” to which shall be paid all allocations to the Local government councils of the state from the federation account and from the government of the state………

Each state shall pay to the local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the national assembly.

The amount standing to the credit of local government councils of a state shall be distributed among local government councils of the state on such terms and in such manner as may be prescribed by the house of assembly of the state (Eme, Izueke and Ewuim, no date, pp. 115-116). The above excerpt graphically captured the mindset of Government to making the LGAs responsible and responsive to the grassroots. However, the State Systems (Governors) through the instrumentalities of the State Houses of Assemble have reduced the LGAs to a mere sphere or extension of influence. The Governors, who are suppose to be supervising, now see it as an opportunity to manipulate the accounts through deduction, diversion, and delay in release of revenue to Local Government Councils. The State Governors act as the Head of Local Government chairmen: he gives directives, summons them to a meeting at will, dismiss or sack them, despite unconstitutionality of their actions. The monthly Allocations that are supposed to
be given to the LGA Bosses for the good of the grassroots are frequently tampered with, and sometimes, mismanaged by the Governors (Nwagwugwu and Olusesi 2015). This no doubt, clogs the wheel of LGAs progress and bias accountability.

It is important to note that despite the various attempts by successive Federal Government administrations to reform the third tier administration with a view to making it proactive and accountable has remained largely illusion or has not significantly yielded much result. It has been the feeling of most Nigerians (including the Federal Government), that the LGAs in Nigeria may not perform creditably without repealing section 162(6) of the 1999 Constitution which provides for the SJLGA and the Joint Allocation and Accounts Committee (JACC) (Nwagwugwu and Olusesi 2015).

Therefore, to achieve that, for instance, the Dr. Goodluck Ebele Jonathan’s led administration forwarded a Bill to the National Assembly to repeal the State Joint LGA Account in order to grant full financial autonomy to the 774 LGAs in Nigeria. The attempts by the previous administrations through the National Assembly to constitutionally alter and scrape the provisions of Section 162(6) have failed because the Bill could not secure the required $2/3$, majority (that is 24 out of 36 States) of the State Houses of Assembly for concurrence for the Bill to become law (Eme, Izueke and Ewuim, no date, pp. 112-113).

The current administration under President Muhamad Buhari, beyond forwarding a Bill to the National Assembly like his predecessors, which also failed to the secure the $2/3$, majority of the State Houses of Assembly, (the State Houses of Assembly are the appendages of the Governors), has come up with a new policy guideline to transfer statutory funds to the LGAs across the country, through the Nigerian Financial Intelligence Unit (NFIU). The NFIU in 2019 states: Having realised through analysis that cash withdrawals and transactions of the State Joint Local Government Account (SJLGA) poses biggest corruption, money laundering and security threats at the grassroots levels and to the entire financial system and the country as a whole, the NFIU decided to up hole the full provisions of section 162(6)(8) of the 1999 Nigerian constitution as amended which designated State Joint Local Government Account into which shall be paid allocations to the Local Government Councils of the state from the federation account and from the government of the state “the amount standing to the credit of local government councils of state shall be distributed among the local government councils of that state and not for other purposes....” (Egbas 2019).

The NFIU now sends money directly to the Local Governments in Nigeria. This is aimed at making the Local Governments not just efficient but also accountable (Agwu 2019). However, findings from fieldwork interviews conducted in Abia and Kaduna States revealed that the State Governments have contrived means of tampering with the LGA funds where the State Governments have succeeded in having three different accounts: Contract; Revenue Generation and Salary Accounts. The contract account is where the State Governments cunningly established Joint State/LGA Projects Account. The State Governments in the areas surveyed, dictate projects to the LGAs in Abia and Kaduna.
States and through this, continue to milk the LGAs' treasury dry, despite the direct allocations. Evidence reveals that the LGAs in Abia are only given a personnel emolument (staff salary) and a running cost of one million naira or more. In Kaduna State particularly, in Southern Kaduna.

This is possible because the new guideline (NFIU) is not backed by the constitution (it remains in paper work not in practice), because section 162(6) of the 1999 constitution is yet to be amended, reason, why the State Governments continue to exploit other means to maneuver the NFIU's policy guideline and by this, continues to render the LGAs in the above surveyed States, for instance, grossly ineffective. This may be true in most LGAs in Nigeria, hence the abysmal performances characterised in the lack of accountability. The LGAs in Nigeria are enjoying quasi-autonomy.

Criticism of State Joint LGA Account (SJLGA)
The SJLGA being classified as “Theoropracticum” has been greeted with grievous criticism from scholars especially those from Public Administration and Political Science. It has been criticized as the main bane of ineffective performance of LGA as a result of frequent and indiscriminate deductions from the statutory allocation of the LGA, in itself hampers accountability. Also, the State Governments' inability to remit its statutory 10% of internally generated revenue to the SJLGA, as required by the 1999 constitution, but continuously tamper with the federally accrued revenue to the LGAs (Allocation) jeopardises the LGAs financial power and autonomy. This action(s) of States (deductions of LGAs allocations) besides, the LGAs lack of strong internal revenue capacity and transparency affects its developmental plans, projects monitoring, evaluation and implementation at the grassroots.

This has lent credence to the argument that the Joint Account is a conduct wire or pipe through which the state system conspired to deny the LGAs much needed resources. While others see it as a control mechanism to check and monitor the recklessness of some, if not all the LGAs officials in other to inculcate a sustainable culture of physical responsibility and accountability in the administrations of Local Government Areas in Nigeria. Prudent and transparent leadership at the LGAs will bring about development at the grassroots. Therefore, lack of prudency and discipline (by those entrusted with the public trust to handle certain positions in their behalf), have derailed the proper and effective functioning of local governments in Nigeria, and this, impacted on the people's welfare and wellbeing.

However, whatever maybe the merit of the arguments, it is the position of this paper that, the goal of sustainable development to the local people may remain but a fleeting illusion that maybe pursued but will not be achieved if the Joint Account which is a constitutional matter is not reviewed to allocate clear functions and direct financial autonomy to the LGAs to enhance the chances of LGAs walking on its legs instead of crawling. Onor (2005), shares similar view where he notes that: “….whichever way, one may look at it, it is certain that a sure leeway out of the recurrent complaints arising from the
administration of the Joint Account lies in the formulation of definite Constitutional provisions that would guide the operations of the Joint Account in the interest of all concerned…” (Onor 2005:131).

The issues of accountability in public sector, particularly, in Local Government administrations in Nigeria are challenged by unethical, reckless and undemocratic behaviours of majority of the public office holders in running the affairs of the LGAs. Therefore, accountability in public or local administration is essential for sustainable development and political stability in Nigeria, especially in the grassroots. This is suggested because about sixty percent of the population lives in the countryside and when, they are gainfully engaged in decent jobs, may have less appeal to restiveness.

The failure to ensure accountability at the LGAs administration has impoverished the citizens and rendered infrastructural facilities deficit and inept, as it has led to what the researchers call “hawkism” or “hawkist” mode of relationship between the leaders and the led. This is a situation where the available resources meant for the overall good of the citizens at the LGAs, is intentionally appropriated (with disregard to the arm’s length principles) for selfish gains, advantage and benefits (Begovic 2005:2), by the few minority who found themselves in the corridors of powers to the detriment of the greater number of the people.

Similarly, lack of accountability in LGA administration in Nigeria has led to high infant mortality and low literacy rates. Today Nigeria is ranked, according to Moyo and Taiwo (2012) to be high at 91.54% deaths/1000 live birth with an adult literacy rate of about 61%. This result may likely change if the LGAs in Nigeria are repositioned to be proactive and responsive to core mandate (Moyo and Taiwo 2012). The World Bank’s Quantitative Service Delivery Survey (QSDS) cited in Moyo and Taiwo (2012), indicted public officials of widespread leakages of public resources in the delivery of primary health services by Local Governments. Also according to the Survey, in a particular State 42% of the health staff was owned six (6) months due to recklessness, inefficient and public resources leakages. One cardinal recommendation was for the LGA representatives to provide information about the resources and responsibilities of local representatives in order to hold the leaders accountable (Moyo and Taiwo 2012).

Consequently, as a result of this level of corruption, the local government systems in many places in Nigeria are not only weak but lack transparency and accountability, including integrity. Some control mechanisms put in place to monitor the activities of the public servants is arm-twisted in most of the times, in order to achieve inordinate ambitions and this, to that extent, brings pressures that make little or no attempt to support sufficient accountability, competent and transparent local government areas. Paradoxically, the Federal and State governments continue to make policies that slow down urbanisation. They have however; fail to support and implement policies that may entrench competent, effective, transparent and accountable local government systems in Nigeria.
Adeyemi (2012) was more concerned about the devastation and lack of deterrent mechanism or culture of control. He bemoaned the attitude of cannonising corruption and celebrating those who have enriched themselves corruptly to the detriment of the society. He feared that if laws are not strictly applied and sanctions imposed the desired development at the grassroots may not be attained (Adeyemi 2012).

The Role of LGAs
The local government as has earlier been mentioned is established to carry out certain functions to the local communities and it is backed up-with the statue that established it. Local government is the only one among the three tiers of government that is close to the people at the grass-roots. It is the duty of the local governments to create opportunity for the people in the local communities to be involved in governance, provide primary; adult and vocational education; agriculture and natural resources development as well as health services(Moyo and Taiwo 2011). It is expected that, it should be competent in providing infrastructural facilities such as construction of good roads, transport services, pipe borne water, electricity, establish local markets, health care services, etc., to the rural communities.

The local government officials are intermediaries between the Federal, State on one hand and the local communities they are representing on the other hand. The communities aggregate their demands and forward to the local councils who will, in turn, present these views to the Federal and State governments, thereby making the views of local communities to be heard. It is the local governments that give the rural people sense of belonging, bring positive development to the rural communities and improve their living standard. The local government councils through the local government secretariat provide job opportunities to young school leavers.

Local government serves as a training ground(s) for future politicians. This role has often been abused by the State Governments by appointing Caretaker Committees to run the LGAs. The local officials create awareness to the local communities about the existence of any national policy. For instance, in the recent census exercise, the local government trained some local people who participated in the Census in their Local Government Secretariat as “Enumerators” and were paid. During the past elections also, many people from local communities who were trained by the Local Government officials participated or served as Returning Officers, Presiding Officers, Clarks and Pooling Agents, etc, in their respective wards.

The local government area collects statutory allocation from the Federal Government, taxes from the rural populace, rates, vehicle licenses and tickets, etc. They are accountable to the rural people, Federal and State governments in the sense of those funds. The rural people will like to know how the local councils disburse the monies collected in their behalf, in terms of provision of services and the related services, which may better their lots and that of their dependents. It is expected that the LGAs' officials be transparent in their operations and show reasonable accountability in the performance of their
functions in order that the grassroots will repose confidence in them. Accountability also entails the adoption of a participatory approach in running the affairs of the local government councils.

**Sources of Finances of Local Government Area**
The success or failure of the effectiveness or ineffectiveness of any local government largely depends on financial resources (and the researchers add), human resources available to the individual local authorities and the way, these resources are effectively utilised and engaged (Adedeji, 1969:96 in Ojong 2002:100). Broadly the local governments' revenue sources are mainly two-(1) The external sources (2) the internal sources. According to Ojong (2002), the external sources of revenue represents the revenue from the external sources as specified in accordance with constitutional provisions of revenue sharing between the Federal, State and Local Governments. These sources of revenue include the followings:-

1. **External Sources**
   Federal Statutory Allocations in percentage (20-25%) monthly allocation of value added tax (VAT) now increased from 25% in 1997 to 30% in 1998.
   a. Statutory allocation which is 90% of total internally generated revenue of the state and,
   b. Loans, bonds and debentures.

2. **The Internal Sources**
   The category of internal revenue sources are as follows:
   (a) Revenue from taxes and rates
   (b) Licenses and fees
   (c) Commercial undertakings
   (d) General sources as we mentioned earlier.

In Nigeria the local governments even have direct share of either specific items or total of the nationally derived revenue (statutory allocation) which is rare, in many counties of the world, where some central government in the globe do not easily accept the idea of partnership between them and their local authority governments, despite being creatures of central government law. The local governments should derive their revenue from sources so stated by such laws or the instrument establishing them, in addition to central governments grants (Ojong, 2002:101).

The problem of accountability does not actually in (our opinion) lie with the fact that the finance is big or small but it is the issue of being open, prudent with the management of both human and material resources: open and accountable to your people allowing them to know what is actually going on in the administration. This is suggested because; if the administrator(s) is disciplined and accountable, even if the money is small: the judicious and prudent use of the resources will translate to people's oriented projects and sustainable development at the local communities and the people will be happy. Therefore, the problem may not actually be limited resources, but appears to be more of leadership reckless, corruption, inept leadership and lack of capacity and skills.
In a situation where the Local Government Councils fail to render account of utilisation of the monthly receipts (monthly statutory allocations from the Federation Account; statutory allocation from the State Account and 15 percent (%) of the Federal Government total revenue, including the internally generated revenue), such LGA is faced with issues of accountability, with respect to the LGA’s administration, and, maybe regarded as being inefficient, ineffective, and lack transparency and probity. If the total finances that accrued to local governments are actually in practice and not in principle, then the local government has no reason to fail. It should be able to carry out community development programmes and accomplish them on record time. Moreover, if the administrative machinery of the local governments is competent, effective and credible, there will be transparency and accountability. The place of accountability in administration is the 'keystone' to any successful, and indeed, very existence of the Local Governments. The Local Government administration is concerned with the management of the affairs of Local Government Areas. It has been discovered that one of the major problems that confronts Local Government Areas is that of administration which has to do with planning, organising, recruiting/staffing, directing, coordinating, reporting, budgeting, evaluation and policy implementations. The Local Government councils should be concerned with the promotion of the general welfare and happiness of the people within the local communities or areas of jurisdictions.

Overview of the Performance of the Local Government Area

There is a difference between what ought to be done and what is actually being done! That being in mind, we have listed out the functions and objectives of the Local Government. It is however, appalling that these functions and objectives have not been satisfactorily performed by successive Local Government Administrators in Nigeria. Corruption which has become endemic in the Nigerian society is prevalent in the administration of many, if not all the Local Government Areas in Nigeria (Udeh 2004:11). Akpanika, E. N. (2019) sees corruption as “a dishonest, fraudulent, deceitful and devious behaviour or action that geared towards compromising or perverting justice. It is any act that obstructs, distorts or causes a barrier on natural or normal way of doing things. It is a dishonest way of obtaining favour in order to obstruct justice” He insisted that it is not “limited to bribery but includes all forms of injustices geared towards falsifying the truth” (Akpanika 2019: 51). The World Bank defines corruption as cited in Akpanika (2019:51)‘as public office abuse for private gains. When a public official accepts, solicits or extorts bribe; when private agents actively offer bribe to circumvent public policies and processes advantage and profit. Technical corruption is organised, interdependent system in which part of the system is either not performing duties originally intended or performing them in an improper way to the detriment of the system’s original purpose (Akpanika 2019:51) while Vito Tanzi (1995) cited in Begovic (2005) defines it as “corruption is the intentional non-compliance with the arm’s-length principle aimed at deriving some advantage for oneself or for related individuals from this behaviours” (Begovic 2005:2).

This implies that the individuals or group of persons involved carefully suppressed ethical provisions and related regulations with the intention of illegally enriching self or family members, friends, cronies, and this may take, difference shapes, including
Causes of Inefficient Performance of Local Government Areas in Nigeria

National discourse on accountability in LGAs administration and even among eminent scholar has largely centred on SJLA. The paper does not however, reject the factor of the Joint Account in undermining accountability and performances in the LGAs, but sees that as secondary. The paper sees leadership failure as the primary: if leadership is get right, then, delayance, withholding, diversions, mismanagement and misappropriation of funds and other related corrupt practices, that have seemed endemic in the overall governance of the country, particularly, the LGAs in Nigeria would be solved. Good and effective leadership may translate to optimal and prudent management of both human and material resources. The paper identifies the following as issues of accountability indicators. They are:

- Receiving expensive gifts or various favours in return and providing well paid jobs with less work done, as well as intentionally refusing to carry out duties as required. The above definitions suffice here in capturing the rots in the LGAs in Nigeria in terms of lack of accountability.

- Majority of the chairmen of the LGAs in Nigeria are lacking in capacity or administrative skills required to effectively generate ideas and policies to transform and develop the LGAs. This is suggested because, from 1979 to 1992 as earlier noted, the LGAs in Nigeria enjoyed fiscal autonomy without interferences from the State Governors, yet the LG administrators failed to transform the LGAs. So it is the opinion of the researchers that incompetence of the LGA chairmen is significantly responsible for accountability concerns in the LGAs’ administration, in Nigeria. The State systems (Governors) have mainly been blamed for the appointment of incompetent (but pliable) LGs Chairmen and where elections are held, the State Governments through the State Independent Electoral Commissions (SIECs) officials whom they appointed, to select their preferred candidates in a widely compromised LG elections. This accounts why ruling Parties has won LGA elections 100% (without a single seat for the opposition) (Eme, Izueke and Ewuim, no date, p.114). Although, the 2019 LGA election in Kaduna saw the opposition Peoples Democratic Party (PDP) winning two LGAs.
The State Governors Failure to Remit the 10%: Similar to the above is the State Governors continues abuse and failure to remit to the LGs in Nigeria the statutory 10% internally generated revenue as required by law to ensure adequate revenue to the LGAs in Nigeria for effective performance, development of the grassroots and accountability. Survey indicates that majority of the State Governments do not remit to the LGAs its accruable 10% internally generated revenues, instead, they continue to tamper the federally accrued revenues (Eme, Izueke and Ewuim, no date, p. 116).

Black or Low Revenue Generation: Akin to this is poor internally generated revenue base occasioned by either complete absence or underdeveloped or unharnessed revenue sources. However, where revenue sources are available, poor attitude to work, by revenue agents engender poor collection of revenue (Agbor, 2004:21-22), besides under declaration of the actual revenue collected by the revenue agents. This is an aspect of corruption that undermines accountability in LGAs. Beside, that, is unfaithful compliance or non-strict adherence to legal requirements and administrative policies; ineffective appropriation and misuse of financial resources; inefficient and mismanagement of operations, and, un-attainment of set results of government programmes and activities as a result of uncoordinated policies and leadership failures (Onor, 2005: 213).

This is in spite of the structural institutions like the Constitution and State Laws; other Status and Regulations on Public Funds; Finance (Control and Management) Act of 1958; Audit Act of 1956; Appropriation Acts and, Financial Memoranda. This is an accounting financial control documents that is operational in the LGS-Local Government Service, in Nigeria. These documents clearly state and stipulate the prudent and judicious use of public funds for the greater good of the public (Onor 2005:214). This paper calls on all concerned to adhere to institutional regulations and rules for accountability to be attained in public service, particularly, LGAs, Nigeria.

The State Usurpation of LGA Revenue: The States outside interferences with the LG funds have usurped the LGAs revenue collection points. The States Government have interfered with revenue areas of the LGs by creating parallel revenue Boards, like Markets, Motor Parks, Building Plans Approvals, Forestry Royalty Collection Funds, among others. This has clearly eroded and crippled the revenue profile of the LGs with obvious implications on performance and accountability.

Statute Lacuna/Gap: There is a seeming gap on the functional role(s) of the LGAs in Nigeria. This is suggested because of the fact that there is no clear control that the Federal Government and the State Governments has over the LGA and this, left the LGAs as an extended institution of the States. Similarly, there is no clear definition of boundaries between the Federal, State and the LGs, which is incidentally dealing with the same populace. This may visibly not allow accountability to be gingered at the LGA in Nigeria (Nwangwugwu and Olusesi 2015).
Training and Staff Development: Training enhances the skills, knowledge, attitude, abilities and experiences needed by employees to meet performance standards, either needed immediately or in future. This is central to performance and accountability in administration because the trained/skilled employee acquires new skills to face the demand of the new job and therefore will be more productive than the untrained and unskilled. Thus Human Resources Planning is a life wire of every organisation, including the LGAs, in Nigeria, because of its inseparable roles in coordinating other factors or levels of production for the attainment of maximum goals, which guarantees efficiency and effectiveness, (Chidinma and Emerole 2017). Were apt when they note that:

For employees to make positive impact towards the attainment of set organisational goals, there is a dire need for employees to undergo training. Hence, career development as a sine qua non for meeting future skills and knowledge requirements, does not only enhance competitive advantage, but is an essential factor, in building a culture of innovation, development and delivery of best-in-class programme, (Chidinma and Emerole 2017:79), including other related services.

Caretaker Committee: The continual use of Caretaker Committee or Transition Committees (TCs) to run the LGAs by majority of the State governments' heavily bias accountability at the LGAs in Nigeria: this is retention, in a post-colonial Nigeria, of colonial exploitative administrative policy. This is a situation where the colonialist approved appointments, controls the performance of the officials so appointed, particularly, at the grass-roots. The use of Transition Committees to run the LGAs bears resemblance of the colonialist's style-the Governors approved the appointments of the Transition Committee members, including the Chairmen, who must be pliable, in order to control performance, etc. These appointees like in the colonial era are not responsible or accountable to the people but to the Governors who appointed them. The States systems use them as a conduct wire to siphoning public funds, thereby undermining accountability (Nakrosis, no date, pp2-4.). This is also a clear violation of the provisions of the 1999 constitution section 7(1) of the Federal Republic of Nigeria, which clearly quarantines a democratically elected Local Government System at the grassroots, which schedules 4 of the same constitution defines the functions of the LGAs cited in Enofe, Aigboduwa, Audu and Idemudia (2015:2; Eme, Izueke and Ewuim, no date, p.133).

Problem of Legitimacy: Limited or problem of legitimacy of the public administrators/administration poses as a source of inefficiency because of people's lack of confidence; this is as a result of the shortages of effective public policies, essentially, administrative policies at the LGAs, in Nigeria. More importantly is the frequent replacement of the TC members (some stay less than 6months), this, truncates developmental programmes and policy implementation as each regime comes up with different policies: evident in the abandoned or white elephant projects dominant in majority of the LGAs. This has led to ineffective delivery of public services and underdevelopment.
Huge Contractual Debts: The under performance of the LGAs administration is attributable to huge inherited contractual debts owed to contractors for a job well done or not done at all. Evidence indicates that due to managerial ineptitude and corruption among majority of the LGAs administrators, majority of them embarked on frivolous and indiscriminate award of contracts to cronies and family members, with non-existent companies or unqualified contractors for political patronages. The costs of most of these contracts are outrageously inflated and majority not actually executed or completed, yet payment vouchers are raise for payments. These types of debts are feeding deep into the lean resources of the LGAs, with obvious implications on accountability and performance at the grassroots, with the citizens and communities bearing the brunt.

Corruption and Fraud: corruption and fraud as global phenomenon have debilitating consequences on every facet of the economy. The LGAs in Nigeria are not insulated in this regard. Therefore, the failure of the LGAs to respond to its core mandate of socio-economic and political integration of the various sectors of the national life, given its spread and closeness to the grassroots, through participatory development for the enhancement of efficiency and effectiveness is blamed on corruption and fraud Aluko (2009) cited in Monday (www.iproject.con.ng).

It leads to priority mismanagement, contracts and projects being poorly handled to the detriment of the people. This action is in clear connivance with the political leadership and senior bureaucrats of the LGA administration (Adeyemi 2012). Consequently, it has affected hard-work, diligent, efficiency and caused incalculable damages to the LGAs administration in Nigeria. It has also biased honest process of selection; weakens institutions; discourages investment, diverts resources meant for developments to private or personal use. This, in effect has retarded socio-economic developments within the communities Ikenjiani-Clark (2005:126). It has reasonable raised accountability concern at the LGAs, in Nigeria.

Administrative Ineptitude: Administrative ineptitude hinders accountability and transparency in LGAs administration, in Nigeria. Therefore, for effective accountability to be attained, performance management should be based on a more managerial system accountability that is to be driven by performance managers is to be in place. Effective control of responsible institutions and its effective accountability requires putting in place standards to regulate, evaluate, monitor and implement administrative set goals. Therefore, accountability and prudent leadership motivates the workforce (human resources) to be more productive than, ordinarily they would be. They influence and coordinate both human and material resources towards achieving organizational targets. This they can do, by articulating vision, inspiring and motivating the staff by creating favourable and conducive environment for sustainable development (Edeh, 2017:6).

State Joint LGAs Account Interferences: The persistent State governments' interferences with LGAs statutory finances domicile at the State Joint LGA Account tends to limit the financial capacities of the LGAs to carry out certain public service delivery to the grassroots. This to an extent, jeopardises the autonomy of the LGAs on one hand, and on the other, usurps functions (Ojong, 2002:79).
Conclusion
The paper has made attempt to examine the issues of accountability in relation to the LGA administration in Nigeria. Efforts were made to look at other factors that challenged accountability, beyond the State Joint LGA Account narratives. From the study, it is discover that, transparency and accountability are related and could bring effective and efficient performance if well utilised in the government administration especially in Local Government Areas.

It is concluded that staff training, skill acquisition, workshops are inseparable elements of poverty alleviation and development, including provisions of basic necessities of life, etc. The failures of most LGA administrators to provide basic necessities of life as well as encourage man power and human resources development to equip them face the demand of the new jobs, encouraged development gap(s) in LGAs administration in Nigeria. This is where the country, particularly, LGA administrators fail to apply the lessons or findings drawn from the theory.

State Governments' failure to key into LGAs reform in order to engender concrete reforms that may transform and reposition the LGAs into result orienting and participatory democracy may continue to impede development of the LGAs in Nigeria. The response to these challenges will clearly begin the development of new Nigeria, particularly, LGAs, where poverty gaps will be significantly closed.

Finally, in the end, the researchers discovered that desire to engage in corrupt practices, outside other related unethical behaviours, systemic pathologies and greed, is tied to low income and high family bills (cultural dependants) to meet. A situation where a staff member(s) has many dependants to feed, and less income, may enticed or push such a person to engaged in corrupt practices, such as, under declaration of revenue, diversion of funds, embezzlement, misappropriation, extortion and exploitation, nepotism, deprivation and accumulation of huge overhead costs, etc. These are the main-bane of Local Government inefficient and awful performance. There is need for workers' welfare and motivational packages to be incorporated into the conditions of services to encourage and motivate the staff, besides, routine salaries and wages increment and upward review in line with the revenue realities of the LGAs.

Recommendations
Based on the findings, the following recommendations have been presented to improve or better accountability and speedy development of the grassroots, in Nigeria. The suggestions are:

1. That the State Government should cease from interfering with the activities of the Local Government and allow it free hands to operate and execute her statutory functions in her areas of jurisdictions as autonomous entity, within the Constitutional provisions.
2. That the Local Government should spread her tentacles and engage in multipurpose internal revenue generating activities in order to enhance her financial
strength outside, the routine Statutory Monthly Allocations. This if exploited will certainly increase the revenue/financial standing/profile of the LGAs, in Nigeria and to that extent, reduce dependency.

3. Poverty alleviation programmes and other related peoples oriented programmes should be encouraged and intensified such that will targets grassroots or address community needs. This no doubt, will ease the prevalent poverty, inequality, hunger, hopelessness, and diseases among other things. This may have the implication of changing the narratives of underdevelopment and hunger obvious in majority of the LGAs, in Nigeria.

4. Nigeria (and other developing Countries) should read and encourage intensive research, high manpower training and workshops (as envisaged) by the theory, in order to cut-off the invisible hands of colonialism, neo-colonialism and capitalist imperialism which have indirectly contributed to the poor performance, lack of transparency and accountability of Local Government Councils in Nigeria because these variables laid the foundation of present economic impoverishment in Nigeria, Africa and the entire developing Countries.

5. Government should strengthen the control mechanisms and structural institutions for regulating and enforcing accountability for instance; the Audit Report System should be bold to reveal the situation without compromising standards. The system should have the political will to sanction any breach, without fear or favour. This will ensure a departure from the current practice of “man-know-man” evident in the current system: that is the bane of insufficient accountability, in the LGAs administration, in Nigeria.

6. Government should consider the recruitment of quality and qualified personnel for public service administration, essentially at the LGAs. The recruitment of personnel on the basis of ethnic and other sentiments at the detriment of merit and quality (whether qualified or not) negates efficiency and accountability and such primes as a sources of corruption.

7. Government should consider better remuneration (financial and non-financial reward) to the employees as a way of recognizing their inputs towards actualization of organisational objectives. This may include fix (money)and variance remuneration(s) which could be cash payment or indirect payment through social welfare and security such as life insurance, health insurance, Car allowances, vacations and other related social welfare services. By this, the employees are comfortable and secured in workplace and may have less appeal to corruption (Chidinma 2018:5).
Reference


Appendix 1
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&
Department of History and International Studies,
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26/03/2020.
To: The Respondent

REQUEST FOR INFORMATION/INTER PERSONAL INTERVIEW
We are researchers from the above institute, carrying out a research on the topic entitled: *Issues of Accountability in Relation to the Administration of Local Government Areas, in Nigeria.*
Please graciously grant us interviews and respond to the research questions/ questionnaire. Information obtained herein, will be treated with utmost confidence and will be used strictly for academic purpose. For the purpose of academic research/studies, the following questions:
(1) Name of Organisation....................
(2) How old are you?.........................
(3) How long have you worked in Local Government Area?...........
(4) What is your position/rank?.............
(5) What are the issues militating against accountability in relation to LGA administration?.......... 
(6) To what extent is the LGAs autonomous with the direct allocation through the NFIU?.....
(7) To what extent does the Federal Government’s various LG reforms reflect the realities the LGAs autonomy?............
(8) What is the role of the State Governments in respecting the financial autonomy of the LGAs, in Nigeria?........
(9) Do you think that corruption, incompetence of the LGA Chairmen and general leadership failure is significantly responsible for the high rate poverty and underdevelopment in the grassroots?.........

Thank you.
Yours faithfully.