

Review

Institutionalizing the culture of accountability in local government administration in Nigeria

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Local government is the third tier of government in Nigeria that is nearest to the people at the grassroots. It is a structure that provides for the goods and services needed by the people and to also bring development and good governance to the local level. This notwithstanding, development has not thrived at the grassroots level due to paucity of the culture of accountability and transparency in the administration of local government in Nigerian body politic. Against this background, 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 accountability and transparency in local government administration.

Key words: Culture, accountability, local government, institutionalization, corruption, transparency, integrity.

INTRODUCTION

Local government is the third tier in Nigeria's federal system. To underscore its importance, section 7(1) of the 1999 Constitution of the Federal Republic of Nigeria specifically guarantees a democratically elected local government system, while schedule 4 of the same constitution defines the functions of the local governments (Abubakar, 2010: 25). Local government is the government at the grassroots that is nearest to the local populace. The implication of its constitutionally guaranteed governance structure and its closeness to the people is that the institution of transparency and accountability and their norms in governance should be more evident at this level. But contrarily, local governments in Nigeria are often seen as nurturing grounds for barefaced corruption and near absence of transparency and accountability in the conduct of governance

(Abubakar, 2010: 25). The Federation consists of 744 local government areas. Local governments are intended to serve as the lower tiers of governance that will be most responsive to the needs of the people; they are also expected to enhance political participation at the grassroots (Afrobarometer, 2008: 1). However, this is not the case; instead of discharging their functions as development centers, local governments have acquired notoriety for corruption, fiscal indiscipline and overall irresponsibility. The lack of integrity, transparency and accountability at the level of governance definitely constitutes a heavy toll on the well-being of ordinary Nigerians (Agbo, 2010: 20). Stealing has become a major hobby and pastime for Nigerians in high places. It has become a big time business. All arms of government are affected (Gabriel, 2011: 19), local government inclusive.

Against this analytical background, this paper examines various strategies, for institutionalizing the culture of accountability in the administration of local government in Nigeria, so that they can be repositioned as bedrock for service deliveries and development at the grassroots

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level.

THE CONCEPT OF CULTURE

The concept of culture has a variety of meanings ranging from everyday usage to political, anthropological, sociological, and economic meanings. It is even now used in the context of development studies. In whatever context it is looked at, culture is fundamental to our understanding of human interaction in all ramifications (Akindele 2003: 23).

It is a common thing to say that people are 'cultured' meaning refined, that is, they speak courteously, show respect and consideration for others, have no vulgar habits and obey the rules or 'etiquette' of their environment or setting. Culture in this contextual usage also means a special kind of refinement involving lofty aesthetic interests and sophisticated understanding of art and humanities. People are called cultured too, when we mean that they are knowledgeable about a wide range of subjects and have a penetrating view of the world based on this knowledge (Akindele, 2003).

According to Ogunbameru (1998: 53), sociologists have come up with more useful and detailed ways to consider the phenomenon of culture. The first way by which sociologists define culture is to refer to it as the union way of social interaction in which the individual acquire those characteristic ways of thinking, feeling and acting that are essential for effective participation within society. The second way by which sociologists consider culture is to refer to it as a social heritage. By this, culture is considered as a continuous cumulative reservoir containing both material and non-material elements that are socially transmitted from generation to generation. By materials culture, one means the tangible objects that make up culture. These include all kinds of physical objects produced by man, such as hoe, bow, car etc. The non-material culture - the most interesting part to sociologists consists of knowledge and beliefs, norms and values, signs and language (Ogunbameru, 1998). The third and final way by which sociologists conceive culture, is to refer to it as a design for living. As a design or blueprint for living, each culture constitutes a unique lifestyle, a unique conservation of values, rules, roles and relationships that provide a guide for socially defined appropriate behavior. A proof of the uniqueness of culture or life style is culture shock. Culture shock refers to the bewilderment, frustration and disorientation that a different culture has upon the unprepared visitor. Example are: (a) if a casual visitor to a new place finds that yes mean no; or (b) where people haggle for a fixed price in a store or super market he will experience shock with this type of cultural behavior (Ogunbameru, 1998).

Lundberg cited in (Akindele, 2003) in their contribution define culture "as a system of socially acquired and

transmitted standards of judgment, belief and conduct as well as the symbolic material product of the resulting conventional pattern of behavior". This definition shows that:

- i) Culture is a social product, that originates and develops through human interactions;
- ii) Culture is learnt it is not innate, instinctive or acquired through the biological heritage;
- iii) Language is the chief vehicle of culture. By means of language children can in a relatively short time gain knowledge that may have taken them fore bears years to develop;
- iv) Culture is adaptive;
- v) Culture tends to become a consistent and integrated whole.
- vi) Culture evolves into more complex forms through a division of labor which develop special skills and increases the interdependence of society's members.

To Olurode (2008: 88), the term culture refers to the totality of the way of life of people. No culture is static and as such, culture borrows from one another more so as no culture is isolated. Idachaba (2006: 88) in his own contribution contended that, "culture represents the embodiment of society's values, norms, beliefs, ethos and religious. It forms the basis for social interaction between members of the society".

According to Dressler and Wills (1976: 33) "culture consists of the sum total of skills, beliefs, knowledge and products that are shared by a number of people and transmitted to their children". Culture is generally defined as the way people live. This way of life includes arrangement and methods of obtaining goods from the environment and adapting to such environment (Oladimeji and Olabode, 2006: 12). On the same token, Oladimeji and Olabode (2006: 74-75) have pointed out that culture performs the following functions.

- i) Culture defines situations of things and events;
- ii) Culture defines attitude, values and goals, while the individual normally learns them as unconsciously as he learns the language;
- iii) Culture defines myths, legends and the supernatural. We cannot understand the behavior of any group without knowing something on the myths, legends and supernatural beliefs they hold. These are referred to as the tradition of the group.
- iv) Culture provides behavior patterns. The individuals' needs are not compromise; he needs not go through painful trial and error, learning to know the rudiments of life. He finds a ready-made set of behavioral pattern awaiting him which he only needs to learn and follow.

Put together, culture is the interlacing of every society into a common physiology of existence and experience, tradition and practices. It shapes our thinking,

orientations, values, beliefs, interpersonal relations. It dictates our options of dos and don'ts. It determines our language and all our systemic and existential variables as a group of people over time and transmitted within and across generations. It is often referred to as the catechism of a people's traditional existence and infinite survival as living organisms (Akindele, 2003: 26).

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 (Turner, 1978: 96). 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.

THE CONCEPT OF ACCOUNTABILITY

The concept of accountability has a long tradition in both political science and financial accounting. In political science, John Locke's theory of the superiority of representative democracy built on the notion that accountability is only possible when the governed are separated from the governors (Staffan, 2009).

As a concept in ethics and governance with several meanings, accountability is often used synonymously with such concept as responsibility, answerability, blameworthiness, liability and other terms associated with the expectation of account giving. As an aspect of governance, it has been central to discussion related to problems in the public sector, non-profit and private (corporate) worlds (<http://en.wikipedia.org>). In leadership roles, accountability is the acknowledgement and assumption of responsibility for action, products, decisions and policies including the administration, governance and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and answerable for resulting consequences (<http://en.wikipedia.org>).

In line with the aforementioned, Akindele and Adeyemi (2011: 56) in their contribution to the discourses on the concept of accountability specifically contended as follows:

Accountability as a concept has been variously defined and classified; it has been conceptualized as a way of being answerable or liable for one's actions and/or inactions and, conduct in office or position. It has equally been defined as the process of making elected officials and other office holders accountable and responsible to the people who elected or appointed them for their actions while in office. Thus, accountability connotes the state or quality of being liable and required by a specified person or group of people to report and justify their actions in relations to specific matters or assigned duties.

Contributing to this debate, Erero (2000: 52-53), reviews the works of Ladipo Ademolekun and Wolfgang Wirth, which according to him, the term accountability focuses attention upon the sanctions or procedures by which public official may be held to account for his action. Wolfgang Wirth on the other hand, asserts that, in its broadest normative sense, accountability links bureaucracy and democracy by claiming that the administrative staff has to render an account of his performance to his sovereign, the people. In essence, while Ademolekun and Wirth appear to be saying the same thing, Ademolekun tends to stress the coercive aspect of accountability, while Wirth sees it as something normally expected in a democratic setting (Erero, 2000: 52-53).

In the social context, accountability is often defined as the obligation of public power holders to account for or take responsibility for their actions. Accountability exists when power holders must explain and justify their action or face sanctions (Malena and McNeil, 2010: 4). To Ola and Effiong (1999: 224) accountability refers to the ability to furnish satisfactory analyses and explanation, of one's actions in the process of discharging one's responsibilities at all levels, whether technical, administrative, political, financial or otherwise. Peter Bird quoted in Ola and Effiong (1999) explain accountability thus:

Every steward is held accountable to the person or body which entrusted resources to him whether the latter is a superior steward or the ultimate owner. Accountability place two obligation upon a steward he must render an account of his dealing with the stewardship resources, and then he must submit to an examination (usually known as an audit) of that account by or on behalf of the person or body to whom he is accountable. This means that he must not only allow the audit to take place, but he must provide the evidence from which the auditor can verify the account rendered. This double duty of stewards, including an audit, has a long and continuous history. The need for independent check or control (inspection or audit lies deep in human history).

In similar vein, Etzioni associated accountability with three different meanings: greater responsibility to elected superiors; greater responsiveness to community groups; and greater commitment to values and higher standards of morality.

Accountability can be in form of social accountability, financial accountability, political accountability, administrative accountability, ethical accountability and legal accountability.

Social accountability

Social accountability is affirming and making operational the direct accountability relationship between citizen and the State (Malena and McNeil, 2010: 6). Social accountability practices include for example participatory

public policy, participatory budgeting, public expenditure tracking and citizen monitoring and evaluation of public services (Malena and McNeil, 2010: 7).

It is an approach to enhancing government accountability and transparency. It refers to the wide range of citizen actions to hold the State to account for its actions. Social accountability strategies and tools help empower ordinary citizens to exercise their inherent rights and to hold governments accountable for the use of public funds and how they exercise authority (Pradhan, 2010: 12).

The use of the mass media, pressure groups and consultative groups has gained some credence in making career administrators and other public officer to be accountable for their various actions in the course of performing their duties. The mass media specifically the newspapers and magazines have been in the forefront of revealing the various atrocities committed by military regimes of Babangida and Abacha. Up till date, the parcel bomb that killed Dele Giwa, the then Chief Executive of Newswatch Magazine is still linked to the Military Intelligent Agents of the Babangida's administration (Ola and Effiong, 1999; Malena and McNeil, 2010: 233).

In a similar vein, it was the newspapers and magazines that revealed the unprecedented and crude looting of the treasuries of Abacha's administration and under the democratic dispensation of the fourth Republic since 1999. The corrupt practices in National Assembly as reported by the News magazine in its July 11, 1999 issue "The Face of a Liar" broke the news of forgery and perjury committed by the former Speaker of the House of Representatives, Alhaji Ibrahim Salisu Buhari (Familoni, 2005: 52). Also various newspapers and magazines have reported the corrupt practices of former Speaker, Dimeji Bankole and some of his principal officers during their tenure in the office.

Senator Evans Enweren, Senator Chuba Okadigbo and Senator Adolphus Wabara were also relieved of their positions as Senate President of Nigeria due to corrupt practices as reported by various media institutions across the country. Without public opinions through the mass media, it would have been difficult to make these political leaders and others culprits to be accountable and responsible for the various corrupt practices that they committed while in office.

Financial accountability

Financial accountability according to Burkead quoted in Ola and Effiong (1999: 229), means legal liability- the establishment of the pattern of control over the receipts and expenditures that permits a determination either by the executive or by the legislature (or both) that public monies have been used for public purposes. It is concerned with the establishment of pattern of control over receipt and expenditure of public funds. Financial

accountability is the justification of estimates, the superintendence of the use of appropriated funds, the devices for timing the rate of expenditure and the auditing of accounts (Ayo: 1998: 7).

Ethical accountability

Ethical accountability is the practice of improving overall personal and organizational performance by developing and promoting responsible tools and professional expertise and by advocating an effective enabling environment for people and organization to embrace a culture of sustainable development (http://en.wikipedia.org/wiki_accountability). Ethical accountability may include and/or involve the individual as well as small and large businesses non-profit organizations, research institutions and academics and government. According to Laouri and Alex O, in (<http://en.wikipedia.org/wiki/accountability>), it is unethical to place an action for social change without excavating the knowledge and wisdom of the people who are responsible for implementing the plans of action and the people whose lives will be affected".

Political accountability

Political accountability is the accountability of the government civil servant and politicians to the public and to legislative bodies such as a congress or a parliament (<http://en.wikipedia.org/wiki/accountability>). The political office holder of any rank should be accountable to the electorate (that is, the people) he has been elected to serve. This is obtainable during periodic elections through which the people decide whether to retain or throw out the incumbent office holders political executives by refusing to vote for such incumbent based on his/her performance while in office (Ola and Effiong, 1999: 228).

In a few cases, recall elections can be used to revoke the electoral mandate of an elected official. Generally, however, voters do not have any direct way of holding elected representatives to account during the term for which they have been elected.

Additionally, some officials and legislators may be appointed rather than elected. Constitution or statute can empower a legislative body to hold their own members, the government and government bodies to account. This can be through holding an internal or independent inquiry. Inquiries are usually held in response to an allegation of misconduct or corruption. The powers procedures and sanctions vary from country to country. The legislature may have the power to impeach the individual, remove them or suspend them from office for a period of time. The accused person might also decide to resign before trial (<http://en.wikepeida.org/wiki/accountability>).

The constitution of the land provides for check and

balances between the executive and the legislature. The legislature watches and checkmates the executive through legislative process while the executive through its veto power could check the excesses of the legislature.

Administrative accountability

Internal rules and norms as well as some independent commissions are mechanisms to hold civil servants within the administration of government accountable. Within department or ministry, first, behaviour is bound by rules and regulations; Secondly, civil servants are subordinates in a hierarchy and accountable to superiors. Nevertheless, there are independent watchdog units to scrutinize and hold department accountable; legitimacy of these commissions is built upon their independence as it avoids any conflict of interest. Apart from internal checks some watching unit accepts complain from citizens, bridging government and society to hold civil servants accountable to the citizens (<http://en.wikipedia.org/wiki/accountability>).

Institutionally, local governments across the nation have well documented statutory and administrative procedures for ensuring due process in the administration of local government, particularly finance. The financial memoranda (FM) provides a very detailed framework to guide budgeting, planning, accounting procedures, and general financial management in the local government. In addition to the provisions of the financial memoranda, the State governments routinely issue circulars and guidelines from time to time to guide financial administration in their local government. Some States even make it mandatory for local governments to get clearance in order not to incur expenditures beyond certain thresholds (Abubakar, 2010: 25).

The administrative class can also be made accountable for their actions through the executive, legislative and judiciary controls. In Nigeria, the budget monitoring and price intelligence unit, a new institution with mandates to promote transparency in government financial transactions and to establish open and competitive tender management for government contracts through the due process mechanism was established during Obasanjo's administration. Through a process of contract award review, oversight and certification, the government has reaped huge savings estimated at hundreds of millions of dollars (Familoni, 2005: 54).

In the same vein, Independent Corrupt Practices and Other Related Offences Commission (ICPC) were also set up on September 29th 2000 as the hub of Nigeria's fight against corruption. The commission is to receive complaints, investigate and prosecute offenders. It is also to educate and enlighten the public about bribery, corruption and related offences and the need to avoid it in the course of performing their official duties (Aiyede, 2006: 48).

The Economic and Financial Crimes Commission (EFCC) has also been established to fight corruption. Its focus is to combat financial and economic crimes. The commission is empowered to prevent, investigate, prosecute economic and financial crimes and penalize offenders. It is also charged with the responsibility of enforcing the provisions of other laws and regulations relating to economic and financial crimes (Aiyede, 2006: 49). Other sources of control could include the Nigerian Public Complaints Commission.

Legal accountability

Legal accountability is usually enforced through the Courts and tribunals and, other quasi-judiciary institutions. In developed countries of the world such as Britain, France, USA and others, they ensure that everyone, whose conduct is questionable in one form or the other, is subjected to legal accountability regardless of the person's social or political status in the society. According to Alukuro (1999: 166) the domain of public accountability in Nigeria is governed by the provision of legal and administrative document. The constitution of the Federal Republic of Nigeria, the finance (control and management) Act 1958, the Audit Act 1956, and financial regulations, general orders (civil services rules) civil service regulation etc.

THE CONCEPT OF LOCAL GOVERNMENT

Local government as a concept has created excitement within the scholarship and practicing world of administration. It has attracted the attention of many scholars within the academia who have seriously analyzed and dig deep into the meaning, genesis and the need for its existence within all political arrangements of the world (Akindele et al., 1997: 12; Akindele, 1995: 141).

Adeyeye (2000: 156) reviewing the definitions of T.J.O. Hickey and Montague Harris, argue that, the concept of local government has been given different meanings by different scholars. As a matter of fact, Hickey cited in (Adeyeye, 2000) depicted local government as "the management of services and regulation of functions by a locally elected council which is officially responsible to them, under statutory and inspectorial supervision of central legislature and executive, but with enough financial and other independence to admit of a fair degree of local initiative and policy making". On the same token, Montague Harris in (Adeyeye, 2000) defined local government as, "government by local bodies, freely elected which while subject to the supremacy of the national (or state) government are endowed in some respect with power, discretion and responsibility which they can exercise without control over their decision by the higher authority".

To Hugh Whalen, however, the following characteristics are the main features of local government: a given territory and population, an institutional structure for legislature, executive and administrative purposes, a separate legal identity, a range of power and functions authorized by delegation from appropriate central or intermediate legislative and within the ambit of such delegation, autonomy including fiscal autonomy.

Aransi (2000: 88) re-echoed the opinion of Halidu Abubakar who defines local government as governmental administrative units' closest to the people, or in general parlance, the grassroots. Local government according to him acts as:

Veritable agent of local service delivery, mobilizes of community based human and material resources, and organizers of local initiatives in responding to a wide variety of local needs and aspirations. Local government also provides the basic structures and conditions for grassroots participation in democratic process.

Erero (1997: 208) quoting the guidelines for Local Government Reforms in Nigeria defined local government as:

Government at local level exercised through representative council established by law to exercise specific power within defined areas. These power should give the council substantial control over local affairs as well as the staff and institutional and financial power to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas and to ensure through the active participation of the people and their traditional institutional local initiative and response to local needs and condition maximized.

The aforementioned definitions illustrate that local government is that tier of government closest to the grassroots people. It is that level of government found below the state government in the federal-state-local government structure prevalent in the Nigerian federal governmental arrangement as of today (Aransi, 2000: 89).

These definitions put together clearly show the important of the local government institution to the functional existence of the Nigerian federation. This is because the numerous needs of the citizen at the grassroots level can only be met by this same institution. However, the extent to which these needs can be effectively met by ways of responsive service delivery is predicated on the level of transparency and accountability of functionaries of the institution. And, the only way to attain these positive variables and their usually accompanying corruption-free service delivery is to institutionalize the culture of accountability at this level of the Nigeria's political landscape.

Local government in Nigeria: An assessment

The 1999 constitution of the Federal Republic of Nigeria specifically establishes local government administration as the third tier of government. According to Awotokun (2001: 46-47) the main functions of a local government as stipulated in the fourth schedule of the 1999 constitution are as follow:

- a. The consideration and the making of recommendations to a state commission on economic planning or any similar body on:
 - i. The economic development of the state population in so far as the areas of authority of the council and of the state are affected;
 - ii. Proposal made by the said commission or body;
- b. Collection of rates, radio and television licenses;
- c. Establishment and maintenance of cemeteries, burial grounds and homes for the destitute infirm;
- d. Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts;
- e. Establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences;
- f. Construction and maintenance of roads, streets, street lightings, drains and other public highways, parks, gardens, open spaces, or such public facilities as may be prescribed from time to time by the House of Assembly of a state;
- g. Naming of roads and streets and numbering of houses;
- h. Provision and maintenance of public convenience, refuse disposal;
- i. Registration of all births, deaths and marriages;
- j. Assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of a state;
- k. Control and regulation of:
 - i. Out-door advertising and boarding;
 - ii. Movement and keeping of pets of all description;
 - iii. Shops and Kiosks;
 - iv. Restaurants, bakeries and other places for sale of food to the public;
 - v. Laundries; and
 - vi. Licensing, regulation and control of sale of liquor.

Secondly, the functions of a local government council shall include participation of such council in the government of a state as regards, the following matters:

- a. The provision and maintenance of primary adult and vocational education;
- b. The development of agriculture and natural resources, other than the exploitation of minerals;
- c. The provision and maintenance of health services; and
- d. Such other functions as may be conferred on a local government council by the House of Assembly of the State.

Table 1a. Assessment of role of local government on provision of essential services.

Essential services	Fairly/Very well	Fairly/Very badly	Do not know/Have not heard enough
Maintaining local roads	33	65	2
Maintaining local market	37	60	2
Maintaining health standards in public restaurant and food stalls	33	62	4
Keeping our community clean (for example, refuse removed)	41	58	2
Collection of license fees of bicycles, carts and barrow	37	54	10
Collection rates on privately owned houses	31	57	13

Afro-Barometer 2008 (www.afrobarometer.com).

Table 1b. Public opinion on consultation and accountability by the Local Council.

Public opinion	Fairly / very well	Fairly / very badly	Do not know
Making the council's programme of work known to ordinary people	22	68	10
Providing citizen with information about the council's budget (that is, revenue and expenditures)	20	71	9
Allowing citizen like yourself to participate in council's decisions	18	73	9
Consulting others (including traditional, civil and community leaders) before making decisions	24	63	12
Providing effective way to handle complaint about local councilors and officials	21	68	11
Guaranteeing that local government revenues are used for public services and not private gain	22	68	11

Source: Afrobarometer (2008) accessed at (www.afrobarometer.org).

It could be seen from the foregoing that, two groups of functions are set for local government to perform and the primary objectives of establishing local government is to provide a means of making available a number of services stated in the constitution to meet the needs of the people at local level

However, the performance of local government in Nigeria has been largely below expectation. The political Bureau (1987: 120) in its report pointed this out when it noted that despite the strategic importance of local government to the national development process, its contribution has been minimal, in spite of enormous resources that have been committed to ensuring that it contributes significantly to national development process.

Local government is often seen to be synonymous with the provision of services to the grassroots people. In effect, a local government may only be said to have performed well, if a substantial proportion of the people being served are satisfied with its performances. The Nigeria position according to Ola and Tonwe (2009: 275), shows that there is a wide gap between the expectations of people vis-à-vis what the local government are able to offer. Many communities in Nigeria do not really feel the impact of local government institution in terms of services

delivery.

Table 1a shows, the survey carried out by Afro Barometer. The analyses are based on responses obtained from the respondents in Round 4 Afro-Barometer survey conducted in Nigeria in April 2008. A total of 2,408 Nigerian citizens aged 18 years and above were interviewed using structured questionnaires in face-to-face interviews. The survey respondents were asked 'How well or badly would you say your local government is handling the following matters? Response are presented in Table 1b.

The public clearly consider that the local governments have failed in the performance of their primary duties, namely service delivery and resources mobilization (collection of fees and rates) on both dimensions the public assessed performance poorly.

Local government is created to ensure meaningful development of the grassroots through participatory approach. Regrettably, this is not the case, instead of discharging their functions as development centers, local governments have acquired notoriety for corruption, fiscal indiscipline and overall irresponsibility (Agbo 2010: 20). It has become high temples of corruption and crass mismanagement where combined effect of graft and

inefficiency are proudly showcased by the officials (Ekawu, 2007: 18). Alleged corrupt practices include: misappropriation of funds, inflation of contract sums, over-invoicing of goods, unauthorized withdrawals, reckless virement and outright embezzlement (Agbo, 2010).

The effect of corruption in the local government council is somehow negative in the sense that it destroyed culture of accountability and transparency and development at this level is hindered.

NIGERIAN LOCAL GOVERNMENT AND THE CONSTRAINTS TO CULTURE OF ACCOUNTABILITY

The discussion on institutionalization of culture of accountability in Nigeria's local government administration would not be complete without considering the constraints imposed on the polity. These constraints according to Idachaba (2006) include the multiples loyalties and primordial instincts in ethnic societies. More than any other level, cultural constraints are more dominant at the family clan, village and ethnic group levels. And, all of these have negative multiplier effects on the activities and performance of the local government officials. As a matter of fact, the multiple loyalties in the larger society emphasize the use of particularistic criteria instead of universalistic criteria, thereby resulting in opaqueness and lack of accountability (Idachaba, 2006: 96). The successful institutionalization of culture of accountability in Nigeria's local government has been impossible to some extent due to some of these constraints. This has led to a diminishing trend in accountability at grassroots governance.

Financial accountability in local government is monitored through external audit carried out by an independent Auditor-General of local governments. While all states have an Auditor-General, everywhere local government has been emasculated by inadequate manpower, poor budgetary provision, lack of official support from state government and absence of up-to-date annual accounts to work on. While many local governments lack internal capacity to keep good records and ensure that, annual audits are carried out on schedule, some wilfully resist submitting their accounts for audit (Barkan et al., 2001: 37).

Onah and Amujiri (2010: 20) illustrating the diminishing trends of accountability in Nigerian local government, stated as follows:

Accountability in local government in Nigeria is a form of rhetoric. The more emphasis is placed on it, the more it becomes a no matters in the practice of office holder in Nigeria local governments. Instead of accountable leadership, most local government officers prefer to display provocative wealth, which they go through criminal disservice and institutionalized stealing and

corrupt practices. It is this particular lack of accountability in local government in Nigeria that is responsible for the recent agitation for abolition of local government in Nigeria.

Over the past decade, under elected civilian administrations, local government councils in Nigeria have received substantial revenue allocations without always providing commensurate services or infrastructural developments. This gap could be attributed to corruption, interference by State governors and States Houses of Assembly in the local government administration and ineffective accountability mechanism, including, lack of free and fair electoral processes which would have enabled the electorate to oust non-performing politicians from office (Afrobarometer, 2008).

Through the field work conducted by Afrobarometer in 2008 on the issue of accountability in local government administration in Nigeria, respondents were asked how accountable are the local government in their decisions and the use of resources? Respondents were asked 'how well or badly do you think your local council is practicing the following procedure? Their responses are presented in Table 1.

The responses indicate failure on the part of the local councils to be accountable to the people and to provide them with the opportunity to participate and obtain redress for grievances arising from the behaviors or activities of local council officials. More than two-fifths (45%) of respondents said they had problem with the way their local councils were run in the past year while about one-half (49%) had no such problem. As indicated by the respondents, there was no effective complaints system for people to register problems with the way the councils were run. The failure of local governments to provide accountable governance is particularly serious because it negates the popular slogan in the country that local government is closest to the people. More than three-quarters of the respondents said that they had never contacted local government councillors (Afrobarometer, 2008).

Corroborating the view of Afrobarometer, Farida Waziri the EFCC boss quoted in Onwuemenyi (2008) observed thus:

Unfortunately, local government officials have not left their hands unsoiled in this regards. It is with regret that I am forced to observe the local government of the good old days has become a mere memory of times gone by. The paralysis that pervades local governments today is widespread. Local government have become so far removed from the lives of people to a point where some chief executives of local councils no longer reside in the domains they were elected to administer. They drive to council headquarters in their jeeps from the State capitals of Federal Capital Territory, pay salaries and share other monies and disappear until it is time to share the next

subversion

Corruption has been described as a major cause of comatose state of local government administration in Nigeria, and a major hindrance to good government (Onwuemenyi, 2008). It has been identified as one of the problems confronting effective local government administration in Nigeria, also non-adherence to provisions of the financial memorandum (FM), conspicuous consumption of the part of the local officials, lifestyles that are not commensurate with official sources of income, imposition of leaders on the local government through corrupted political process and low wages of local government officials (Ali, 2008). Along this line Farida Waziri the EFCC boss in Onwuemenyi (2008) depicted thus:

...Waste of government resources at the council level had reached monumental proportions. The local government council in the country could not explain the mismanagement of over ₦3.313 trillion allocated to them in the last eight years. ...a whopping sum of ₦3,313,554,856,541.79 was allocated to local government across the country.

These revelations is not surprising in that virtually all local government chairmen are stooge of the State governor and they must be responsible and accountable to their god fathers rather than being answerable to the electorate. Moreover, the absence of mechanism for participation, consultation, complaints and accountability in local government administration demonstrates that their officials are distant from the people they are elected or paid to serve (Afrobarometer, 2008). This has continued to be a reoccurring problem in local government administration in Nigeria.

Institutionalizing the culture of accountability in Local Government Administration in Nigeria

Culture plays a critical role in governance. It defines the values, roles, norms and, expectations of right and wrong and/or proper and improper behaviors of members of society. It ensures transparency and accountability at several levels of governance such as family, village, local, state and federal government (Idachaba, 2006: 95). Culture has a strong influence in defining the relationship between citizen and government and between the political leaders and the electorate. Along this line, Ikejiani Clark in Otubanjo (2006: 163) contended that, "a genuine political community is one in which the rule, objectives and modalities of government and politics are internalized and sanctioned by its entire citizens". This according to Gundu (2010: 18) can be achieved through the following:

- i. Re-sensitization of ethical values and principles;
- ii. Training and orientating in ethical value and standards;

- iii. Promotion of leadership by example at grassroots.
- iv. Promotion of administrative accountability through relevant codes of conduct, laws, and rules, public service reform, establishment of Integrity and Moral Rectitude Watchdogs (within and outside the Public Service).
- v. Provision of avenues for whistle-blowing as well as measures to protect whistle-blower.
- vi. Application of local government financial memorandum, civil service rule and public enlightenment against corruption by ICPC and other anti-graft agencies.

Zabra (2010: 24) emphasizing the role of public scrutiny and ethical standard in institutionalizing the culture of accountability at public offices reaffirms that, public scrutiny is a very important instrument for sustaining accountability and trust in public life and public officers, especially the elected officials, should be subjected to higher scrutiny except with regard to personal life and standard; and ethical standard as an effective way of sustaining democracy.

In the same vein, Babaginda (2010: 25) observed that, the prerequisite for good governance include participation, consensus building, accountability, transparency, responsiveness, effectiveness and efficiency, equity, inclusiveness, performance and respect for rule of law. He went further to contend that, it is imperative for the electorate to build public confidence in political office holders because they are entrusted with enormous responsibility by the electorate and vested with broad decision making powers that affect the lives of the people. He further observed that:

Most developing nations are showing elements of weak governments, institutional and high profile ethical feature as well as increasing inability of governments to deliver on key deliverables such as poverty eradication, employment generation, economic development, security and general improvement in the lives of the people. And politicians and public servant must demonstrate high ethical standards by being transparent, accountable and trustworthy, consistent in character, courageous and dedicated and committed to duty.

The Independent Corrupt Practices and other related offences Commission (ICPC) in their bid to enforce the culture of accountability in local government administration observed that; several petitions sent to the Commission concern local government officials and a profile of the criminal cases shows that over a quarter of the accused persons are local government officials (Agbo, 2010: 20). Consequently, the Commission in its effort to institutionalize the culture of accountability at grassroots governance designates a training initiative to achieve the following objectives:

1. Refresh participants' knowledge of the ICPC Act; and other anti-corruption laws and provide skills and

strategies for institutionalizing integrity in their localities;

2. Understanding the local government administration and the anti-corruption crusade; adopting best practices and mechanisms to reduce corruption and formulating strategies for institutionalizing integrity through the establishment of Anti-Corruption and Transparency Units (ACTUs); enlistment of interested persons in the commission's National Anti-Corruption Corps; and educating the local populace on ills of corruption (Agbo, 2010).

Local Government Integrity Initiative (LGII) was also designed by ICPC to inculcate demonstrable integrity into governance at the local government level, change adverse public perception of local government and usher in a culture of integrity through commitment to standards, values, advocacy of integrity, open administration, accountability and transparency (Agbo, 2010).

This initiative is designed to brand local government system as integrity compliant and generate ethics and integrity - consciousness in the local government system and set a standard of integrity that an organization must subscribe to and comply with in local government administration (Agbo, 2010).

CONCLUSION AND RECOMMENDATIONS

The existence of local government as a third tier of governance in Nigeria has apparently come to stay although debate continues whether they should be autonomous or placed under control of the states (Erero, 1997: 213). Equally, efforts are being made (albeit with significant obstacles) at making democracy and democratic governance an article of faith in Nigeria. Such a democratic culture will however not endure at other levels of governance if it does not endure at the local government level, the accountability of local government officials to the people must be sustained (Erero, 1997).

Local Government administration in Nigeria must be open to scrutiny as found with the state and federal tiers of government. Therefore, there is need for civil society to constantly demand transparency and accountability from local council officials. Moreover, civil society organizations such as human and socio-economic rights groups should help develop strong accountability processes/mechanisms as well as play active watchdog role. In addition, there should be explicit and enforceable constitutional and statutory provisions that will make local governments responsive and accountable to local people (Afrobarometer, 2008).

The anti-corruption campaigns and other related campaigns to entrench transparency and accountability must be vigorous not timid. Such campaigns must be consistent in applications and must be devoid of selectivity in applications and choice of battle fronts if they are to retain credibility and to be internalized by all Nigerians (Idachaba, 2006: 98).

The National Orientation Agency (NOA) must wake up from seeming slumber and rise up to the challenge of being the arrowhead for the new national societal value reform that is well articulated through a consultative participatory process and which is imbibed and implemented by all segments of the society with particular focus on the family, youths, women, men and all age groups. This agency should be a vibrant chorus in the on-going anti-corruption campaigns (Idachaba, 2006).

There is also urgent need by government to increase local government allocation. The evidence of an overall problem of accountability of local governments suggests that the design of intergovernmental transfers is likely to be a blunt instrument to strengthen incentives for better allocation of public resources. Providing incentives to local government to improve performance through additional resource transfers (additional to their constitutionally determined share in federal revenues) conditional on actual improvements in service delivery will only have the desired impact if incentives of higher tiers of government are better aligned to improved services, and if transfers are large enough to persuade local governments to relinquish their capture of existing resources (Khemani, 2004).

Institutionalizing accountability in local government administration requires the total effort of the electorate by playing a dominant role in ensuring good governance. The constitutional power of recall vested in electorate remains a potent weapon to checkmate or recall non-performing or non-accountable elected official from offices. The electorate at the grassroots level rather than continuously complaining should stand up to their civil responsibility of making officials to be regularly answerable and accountable to the people at grassroots.

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