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PUBLIC ACCOUNTABILITY IN THE NIGERIAN LOCAL GOVERNMENT SYSTEM: PRACTICE, CHALLENGES AND WAY-FORWARD

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Abstract

As the third-tier of government in Nigeria, the local government is designed to be a catalyst for grassroots development. Yet, a major paradox of the local government today is that the system has been characterized by gross under-performance owing largely to corruption and lack of accountability. This discourse examines public accountability in the local government system in Nigeria. It begins with a synopsis of public accountability and adumbrates the different fora through which account is to be rendered to stakeholders in the local government system. It then proceeds to highlight the institutional mechanisms put in place to enhance public accountability in the Local Government system and the challenges thereof. The study which found that public accountability is at its lowest ebb in the local government system recommends the entrenchment and enforcement of ethical standards in the management of local governments and a credible electoral process amongst other suggestions. The study which is analytical, relied on secondary data sources and was anchored on the agency theory.

***Keywords**: Public Accountability, Local Government, Accountability Mechanisms, Challenges, Way-Forward.*

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1. INTRODUCTION

The essence of local governments is to bring governance closer to the people to enhance grassroots development. They are a viable political and administrative machinery for the transformation of communities. By their mandate, they are to promote the participation of local communities in government through active involvement in decision-making. Active participation in decision reinforces not only commitment by the people but guarantees the sustainability of the projects and programmes as communities view them as 'their own project'. The nexus between active participation and the sustainability of development has been underscored by Ake (1996), that for development to succeed and have meaning to the people who are the focus of development, the people must be the ones to decide on how to proceed with social transformation. In his words

> If the people are the agents of development-that is those with responsibility to decide what development is, what value it is to maximize, and the methods for realizing-they must also have the prerogative of making public policy at all levels.

Local governments are therefore indispensable platforms that exist to promote the well-being of citizens and communities through effective and accountable representation. It is in recognition that they are engines of development and an integral part of the national development process that the1999 Constitution of Nigeria, Section 7 (as amended) has provided for the system of democratically elected local government councils in the states with functions devolved to them in the Fourth Schedule of the Constitution. To accomplish this task, Section 7 (6) of the 1999 Constitution makes provisions for statutory allocations of public funds from the Federation Account to be distributed to the three tiers of government- the federal, states and local governments in the country to discharge their responsibilities effectively.

Since the return to democratic rule in 1999, a significant proportion of the State's revenue has been channeled to the Local Governments in the country to promote grassroots. In fact, 20% of money that accrues to the Nigerian state through the Federation Account is channeled to the local governments in the country monthly by the Federation Allocation Committee (FAC). Statistics indicate that between June 1999 and May 2002, over N700 billion was shared to the 774 local government areas in the country as against N119 billion shared to the local governments between 1997 to 1998, *The Analysis* (cited in Wapmuk 2003, p.252). Figures from the office of the Accountant General of the Federation also indicate that over N14.7 trillion that is (N14,708,883,964,375.70) was allocated to the 774 local governments in the country between 2008 and 2018 (Abdulraheem, 2019). In the year 2025 for instance, it has been reported by Tunji and Ayantoye (2025) that the sum of N1.232 trillion was shared to the local governments in the country between January and March from the Federation Account. Data released by FAAC shows that N434.57 billion was shared in January, N410. 65 billion in February and N387 billion in March. Unfortunately, the improved funding of the local Governments in the country has not translated to improved living standard in the rural communities (Wapmuk, 2003). Hence, many are of the opinion that the system has not served the purpose for which it was established, neither has it enhanced participatory democracy by being transparent and accountable (Wapmuk, 2003) .

The fall out of this is that, rural poverty has become a growing concern in the country. Statistics from the World Bank (2025) show that a staggering 72% of people in the rural areas are multi-dimensionally poor with attendant consequences on insecurity and other social vices in the society. But the expectation is that local governments would be a catalyst for grassroots development, but the system has failed to live up to the expectation. Consequently, in spite of the unprecedented funding witnessed in recent times as never happened in the past, the hope for rapid and sustained development has been a mirage as successful local government councils have under performed, Obasanjo (cited in Nwobashi,2014 p.128)

Many reasons have been attributed to the poor performance of the local government system in the country. These range from lack of visionary leadership, undue interference by state governors exploiting the State Joint Local Government Account (SJLGA) to siphon funds from the local governments as well as corruption and lack of accountability. This study harps on corruption and lack of accountability as the bane to effective service delivery in the local government system. Corruption is identified as the albatross of the local government system in Nigeria. Buoyed by the recent Supreme Court ruling that upheld the administrative and financial autonomy of the local governments in the country and the resultant direct allocation of funds to the third-tier of government from the Federation Account; it has become imperative to critically evaluate public accountability at the Local Government level with intent to strengthen it through citizens initiatives in order to ensure cost-efficiency, enhance integrity in expenditure management and enhance grassroots development.

2. CONCEPTUAL ANALYSIS

Local government

Local Government refers to a governing institution that exercises authority in a defined area in a sub-state territory. In Nigeria and the world at large, it is the tier of government that is the closest to the people The United Nations Office for Public Administration (Cited in Enyi,2014, p.146) define local government as

> A political subdivision of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs including the power to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected.

While the 1976 Local Government Reform in Nigeria define it as

> Government at local level exercised through representative council established by law to exercise specific powers within some defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers 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 governments in their areas and to ensure, through devolution of these functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximized.

The kernel in these definitions is that local government is the tier of government that is closest to the masses, saddled with the responsibility to provide essential services and governance at the local level. The essence of local governments is to have elected representatives who are accountable to the local communities; and have the mandate to deliver essential services like infrastructure, health care, education and maintenance of law and order. Local governments are differently referred to in different countries as municipalities, counties, village councils, districts and local councils.

Public accountability

Public accountability generally connotes the obligation of government officials, Ministries, Department and Agencies (MDA's) to give account of their stewardship to members of the public to whom they are accountable. It entails the obligation to provide information about performance; to explain decision-making; and to justify conduct (). This usually involves debate, asking of questions and government officials giving answers. At the end judgment is passed by the citizens and sanctions are often applied to government officials, MDAs at the end of the continuum.

One of the often quoted definition of public accountability is that of The International Organization of Supreme Audit Institutions INTOSAI (cited in Adil Khan & Chowhury, 2008.) which sees public accountability as 'the obligation of persons or entities entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them, and to report to those that have conferred these responsibilities.' What is emphasized here is that public accountability pertains to matters in the public domain such as spending of public funds, the exercise of public authority or the conduct of public institutions. However, it should be noted that public accountability is not limited to public organizations but can extend to private bodies that exercise public privileges or receive public funding .

Public accountability, it need be emphasized, is an omnibus term that encapsulates other distinct concepts like democracy, efficiency, responsiveness, responsibility and integrity as it conveys an image of transparency and trustworthiness; and it holds strong promise of fair and equitable governance . Hence, it has been seen as the hallmark of modern democratic governance (Bovens, 2006), as it helps to monitor and control government conduct by subjecting public officers to public scrutiny (Mulgan, 2002). It serves as a check against abuse of power and an antidote against corruption. It also provides citizens with the information they need to judge the propriety and effectiveness of the conduct of the government. It also helps to control corruption as well as enhance the acceptance of government authority and the citizens' confidence in the government administration especially in recent times that confidence in public institutions has waned and respect for authority is fast diminishing in many democratic societies especially in developing countries (Elchardus & Smits 2002).

Public accountability when applied to public governance implies 'a precept requiring that government action be reported, explained and justified and the people from time to time on a constant basis under the understanding that governance is a social contract between the ruler and the ruled' Akpa (as cited in Okeke, 2003:287).

Public accountability occurs at the end of an event, relationship or project where by those entrusted with public resources are obliged to give account to the people that delegated them with fiscal, managerial and program responsibilities in order to ensure that public trust is not betrayed. It should be noted that through public accountability, the government can achieve congruence between public policy, its implementation and optimum utilization of public resources.

3. THEORETICAL FRAMEWORK

This study is anchored on the Agency Theory. This theory has its etymological roots in economics and finance prominently in the works of Jensen and Meckling (1976), Fama (1980). Later on, it gained ground in public administration to understand the dynamics between citizens, government and public officials. Specifically in public administration, the theory centres on the principal-agent relationship in the public sector whereby the citizens or government serve as (principals) to delegate authority to public officials (agents) to act on their behalf (Banker & Patton, 1987). Since citizens have delegated responsibilities/ functions to agents- elected government officials and bureaucrats, it is assumed that they possess more information than principals which can be exploited for personal aggrandizement. It becomes incumbent on the principal to monitor and control the agents behaviour to be transparent and answerable. In the local government system, the agency theory presupposes that elected and appointed officials in the local government (agents) should be answerable to the people- ordinary citizens, communities, independent media and civil society organizations (principal) for managing the tax payers' resources. Accountability therefore becomes a forum in which the elected and appointed leaders in the local government system have an obligation to explain and justify conduct to the people and the people can ask questions and pass judgement, and the officials may face consequences. This enhances prudent management of public resources, promote efficient public service delivery, boost employee productivity and aligns the interest of the citizens, the (principal) with the local government officials (agents).

Typology of accountability relationship in the local government system

Accountability in the local government system is cyclical in nature characterized by a plan followed by a budget, then implementation and reporting back to the community. It is supposed to start with the involvement of the local communities in the planning and budgeting process for the projects and programmes meant for the people in the communities; and it culminates with subsequent monitoring and reporting back to the community. This marks the chain of public accountability in the local government system.

Typically, the local governments are mandated to have in place an integrated development plan that encapsulates the strategic priorities of the local government over a five year period. This is complemented by annual budgets that are prepared to ensure resource allocations for the implementation of the strategic priorities. After this, there is supposed to be in-year monitoring by the people and civil society organizations to monitor expenditure against the budget, determine short comings and take appropriate remedial actions. At the end, there is the annual reports that highlights achievement, non-achievement and measures to improve performance that are to be reported back to the community (Krishnan, 2008).

In Nigeria, the 1999 Constitution (as amended) which is the fundamental law of the land provides the legal basis and the foundation of good governance and public accountability in the local government system. Section 7, of the Constitution provides for

> The system of local government by democratically elected government councils is under this Constitution guaranteed; and accordingly, the government of every state shall, subject to Section 8 of this Constitution ensure their existence under law, which provides for the establishment, structure, composition, finance and functions of such councils.

The intent is to that the local governments should encourage and integrate existing local institutions such as the traditional institution, civil society organizations, non- governmental organizations, women and youth groups in planning, implementation, monitoring of the projects and at the end report back to the people. What this entails is that the local governments councils having derived their mandate to rule from the people are obliged to give account to the people in many forms through various fora.

In this study, we will adopt the typology of public accountability proposed by Bovens (2006) and illustrated by Krishnan (2008) in the South African local government system to analyze the reporting requirement expected within the local government system in the Nigeria.

Table 1: Typology of public accountability in the Nigerian Local Government system

Types of accountability	Nigerian Local Government Examples
Based on nature of the forum	
Political	• Accountability of councilors to their constituents in their respective wards. • Accountability of the Local Government Executive Committee to the State House of Assembly Standing Committee on Public Accounts. • Accountability of Local Governments to the State Houses of Assembly.
Legal	• Accountability to courts. • Legal scrutiny prescribed by civil and administrative statutes • Compliance with the State local governments (Establishment Law).
Administrative	-Accountability to auditors -Compliance with public service procedures and Financial Memorandum -Accountability to Ministry/ Bureau for local government and chieftaincy affairs - Accountability to Local government Service Commission
Professional	- Accountability to Association of Local Governments in Nigeria (ALGON) -Accountability to National Union of Local Government Employees (NULGE)
Social	-Accountability to stakeholders in the local community such as traditional chiefs, civil society groups, youth and women groups.
Based on Nature of Actor	
Corporate	- The liability of the local government as a corporate entity that can sue and be sued
Hierarchical	- Accountability through chain of command; that is accountability of the chairmen and supervisory councilors to the local legislative council - Accountability of subordinate staff to sectional head and supervisory councilors through chain of command.
Collective	- The local government council being collectively liable for its bad decisions or actions
Individual	A staff being responsible and reprimanded for misconduct.
Based on nature of the conduct	
Financial	-Accountability through a financial audit

	-Accountability to donor agencies/ organizations
Procedural	- Due process, that is compliance with the Fiscal Responsibility Act, 2007 -Compliance with budgetary provisions or Appropriation Act - compliance with the provisions of the Nigerian financil Intelligence Unit (NFIU).
Product	- Safety and protection of infrastructure
Based on the nature of the organization	
Vertical	-Akin to chain of command.
Diagonal	- Akin to professional accountability to peers
Horizontal	- Accountability of members of a team to each other.

Source: Adopted from Krishnan, 2008.

The above table depicts the principal-agent nature of public accountability. It shows that public institutions like the local government do not operate in a vacuum and must respond to the social forces within the environment in which they operate. Since governance is a social contract between the ruler and the ruled. Those saddled with managerial and financial responsibilities are obliged to respond to those that have conferred these responsibilities on them.

4. THE PRACTICE OF PUBLIC ACCOUNTABILITY IN THE NIGERIAN LOCAL GOVERNMENT SYSTEM

In the Nigerian local government system, public accountability is practiced via legal frameworks, oversight bodies, and citizen engagement. Generally, the 1999 Constitution of the Federal Republic of Nigeria and the Finance Control and Management Act of 1958 CAPP.144 of 1990 form the bedrock of good governance and public accountability in the local government system. To complement this, some regulatory frameworks have been put in place to enhance good financial management such as;

I. The internal audit department
II. The office of the Auditor-General for Local Government
III. The Local Government Audit Alarm Committee
IV. The Bureau for Local Government and chieftaincy affairs
V. The Local government Service Commission

VI. The House of Assembly of the State and its Committees
VII. Treasury/ Finance Circulars
VIII. Appropriation law passed by the Council Legislature
IX. Fiscal responsibility Act 2007 (Emphasis on Due Process)
X. Anti-corruption agencies (EFCC, ICPC, Code of Conduct Bureau)
XI. The Nigerian Financial Intelligence Unit (NFIU) Act, 2018

In Benue state for instance, the State Local Government (Establishment Law) 2000 as amended, Benue State of Nigeria Gazette No.52, Vol.25). Section 49, gives the Local Government Legislative Council power

> To further the cause of public probity and accountability, ensure the performance ethic and guarantee that public resources are scrupulously applied for the intended purpose; annual budgetary estimates submitted to the legislative council shall be carefully examined by the legislative council before it is approved.

Also, to reinforce answerability and responsibility of the local government administration to the grassroots, many states such as Benue state have set up district/ward development committees at the local government level and local government officials posted thereof are expected to interface with the committee members and other stake holders to assess their needs and make input as well as feedback on the activities of the local government. The essence of the community involvement is not just to cater for local aspirations, but to enhance transparency, accountability and effectiveness in project implementation. The kindred/ward development committee comprises the following:

District/ Ward head	Chairman
Kindred heads	Member
Ward Councilor	Member
Most senior Agricultural extension worker	,,
Most senior health worker	,,
Women leader	,,
Most senior head teacher/mistress	,,

Community development officer ,,

Co-opted members ,,

Having looked at the legal and administrative machinery put in place to enhance public accountability; the question is, what is the state of public accountability in the Nigerian local government system?

Generally, it has been pointed out that the practice of public accountability in the Nigerian local government system is weak and this has resulted in significant challenges to good governance, development challenges and public trust (Wapmuk, 2003, Nwagwugwu, 2015). Since the inception of the fourth Republic, Wapmuk (2003) has pointed out that the Chairmen/ women and elected Councilors that have presided over the management of local governments since in the Fourth Republic have not respected and honoured the mandate and the will of the people that have put them in positions of trust . Consequently, systemic corruption has undermined the effectiveness of the local governments leading to inefficiencies, misallocation of resources and the erosion public trust. Empirical studies carried out by Akpanum and Umoh (n.d) have shown that laid down rules and regulations contained in various government circulars, financial memorandum etc. which regulates the management of council funds are been blatantly abused. To buttress this, Fatile et al (cited in Obisanya & Hassan,2022 p.229) have pointed out that there is widespread falsification of the accounts of the local government and instances abound where payments are made without the services being rendered. Also, it is not uncommon for some local government officials and motor park officials to print fake receipts or collect money from individuals without issuing receipts. Such revenue collected are usually diverted to personal use and not accounted for. While in many states, some local government officials tend to collude with contractors to defraud the council through inflation of contract sums. It is important to emphasize here that these negative work ethics are largely responsible for the yawning gap between expenditure and the provision of services to the populace at the grassroots level.

Participatory budgeting, it should be noted is a major step in enhancing public accountability in the public sector, especially in the local government system. However, empirical studies carried out by Enebong (cited in Adekoya 2022p.) reveal that most citizens had little knowledge of budgetary process and modalities for resource allocation in the local government system. In most cases the individuals who are the beneficiaries and end users of projects, as pointed out by Anyebe (2016) do not contribute to problem identification. In fact, at the end of the day much energy is been dissipated on programmes that are not related to the people's aspirations and they can hardly be sustained. The end result is, there is much deficit in public accountability in the local government system and this has impacted negatively on service delivery at the local government level.

Factors affecting public accountability in the local governments in Nigeria

Public accountability is at its lowest ebb at the third-tier of government in the country (Nwogwugwu, 2015 Lateef). Consequently, the local governments are far from being an instrument of good governance, social transformation and participatory democracy. The poor public accountability index in the local governments in the country is attributed to various factors.

One, flawed local government elections: local government elections in Nigeria since 1999 are a sham characterized by selection rather than election. Local government elections have not been transparent, fair and credible. Anything goes as election at the local governments in the country. The state governors usually dictate who gets the nomination as chairman in the ruling party with the connivance of a few party stalwarts from the local governments. Party loyalists to the governor are often rewarded and given nomination regardless of the choice of the masses. This decision is most at times taken in Government House and communicated to the people without involving them. The most terrifying aspect of it is that on election days, hardly do the electorate see ballot boxes or papers and results are announced in which the ruling party at the state wins all the chairmanship and councillor-ship positions. The impact of this flawed electoral process on public accountability is that, the elected officials are not accountable to the people but to the governor that selected them. Not only that, since they are more or less selected by the governors they hearken to the voice of the governors and do their bidding. Having reduced local government Chairmen to errand boys, state governors are able to impose their whims on the chairmen to siphon money from the local governments unhindered. Any attempt to resist is often met with suspension or outright removal. In Benue state for instance, the state governor arbitrarily terminated the tenure of local government in 2006. At the end, the chairman hardly exercises financial autonomy, they perpetrate corrupt acts brazenly without been accountable to the people.

Constitutional ambiguity over the autonomy of local government in the country. The 1999 constitution in one breathe has recognized local government as the third- tier of government in the country with functions devolved to them in the Fourth schedule of the Constitution. And in another breathe the Constitution has tied local governments as appendage of the states via Section 162 of the 1999 constitution. The section stipulates that

> Each State shall maintain a special account to be called "State Joint Local Government Account" into which shall be paid all allocations to the Local Government Councils of the State from the Federation Account and from the Government of the State

This provision has hindered the local government from exercising financial autonomy over their monthly allocations from the Federation Account. States governments have leveraged on this provision to siphon funds meant for the local governments without regard to accountability. Invariably, this lack of financial autonomy by the local governments has impeded public accountability in the local councils.

Non adherence to financial memorandum: there exist accounting frameworks and processes in financial Memorandum meant to ensure financial accountability in the local government system. But as observed by Anyebe (2016), the regulations in the financial memorandum are usually sidelined in the operations of the local government. The fallout is that malpractices become the order of the day. Monies are often paid out without payment vouchers, in some cases revenue receipts are non-existent and contracts been inflated with irregular payments. Above all there is generally, nonchalant attitude to audit query that has led to manifestation of corruption in the Local Governments. This was reiterated at the Workshop on Accountability and Transparency in Local Government Administration held on the 26th-28th August, 2008, that, ' non-adherence to the provisions of the Financial Memorandum (FM), conspicuous consumption on the part of local government officials and low wages' have hindered the deepening of transparency and accountability in the local government system in Nigeria (Enyi, 2014).

Low level of participatory governance: Imposition of candidates on the people through a flawed electoral process has made the political leadership of the local government to be aloof to the people. Most of the elected officials are often not in touch with their constituents and they hardly organize town hall meetings or hold public hearings to get feedback from the people.

This nonchalant attitude has engendered a culture of non-consultation by the political leadership at the local government level in the country. This has given rise to discretion without accountability and has aggravated corruption in the local government system.

5. CONCLUSION AND WAY FORWARD

This study has adumbrated the legal, administrative and financial instruments that have been put in place to enhance public accountability in the Nigerian local government system. The study has found out that elaborate institutional and administrative machinery have been put in place to ensure public accountability in the local governments in the country. However, these measures have not produced the desired result and public accountability is at its lowest ebb largely due to human environmental factors. It need be emphasized that, when environmental factors mainly- human factors are inimical to the normal working of the system, it will not produce the desired result (Achua, 2011). In Nigeria today, a combination of flawed electoral process and lack of political will to enforce legal, administrative and financial rules and regulations have conspired to weaken public accountability in the local government system. What is prevalent is that lack of transparency and accountability has exacerbated development challenges especially at the grassroots level in the country.

As to the way forward, the study recommends the entrenchment and enforcement of ethical standards in the management of local governments. The public service normative values of service, loyalty , integrity, impartiality and excellence are meant to not only enhance efficiency, effectiveness and productivity within the civil service but also promote good governance and accountability. Public officials entrusted with public resources must adhere to the highest ethical standards of honesty, integrity and objectivity. This can be achieved by enforcing the public service core values through encouraging labour unions and occupational associations to institutionalize professional values. They have an obligation to educate their members to have a higher sense of responsibility and commitment to duty.

Also there should be a strong commitment and political will to enforce the institutional and administrative mechanisms put in place to enhance public accountability such as Internal Audit, Public Accounts, Public Complaints Commission etc. Disciplinary measures such must be meted out where it is noticed that established procedures are observed in the breach. Also audit queries must be attended to by the concerned officers and adequate punishment meted out to the affected staff.

Another crucial issue to enhance public accountability in the Nigerian local government system is the conduct of free, fair and credible elections at the local government level. Elections at the local government level handled by the State Independent Electoral Commissions are sham. They are characterized by imposition of candidates by governors and godfathers which makes the elected officials aloof and not answerable to their constituents thereby undermining accountability. It is recommended that the tenure of local governments should be four years and aligned with the tenure of the state governors and the election should be conducted by the national electoral umpire, the Independent National Electoral Commission (INEC). this will go a long way away to mitigate imposition of candidates on the electorates, rekindle sovereign power to the people and make elected officials accountable to the people.

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