

The Need For Accountability In Local Government Administration: The Nigerian Case

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***Abstract :** This paper examines the issue of accountability and its need in the local government system of administration. It focuses on the Nigerian experience and starts with the examination of the concept of accountability. The paper identifies the various types of accountability and mechanisms put in place to effect its utility to the governmental and public policy process. This is followed by a synoptic analysis of case studies of failures and successes of accountability mechanisms across nations. Against this background, the paper critically examines the Nigerian situation vis-à-vis accountability at the local government level. It also touches on the fundamental concept of grassroots democracy as a mechanism that has been put in place to enhance its practicability at the local government level of the Nigerian political system. While highlighting the constraints of accountability within the context of the fragility of the Nigerian political space, the paper identifies relevant and basic conditions that can help boost accountability and positive inculcation of its culture within the Nigerian public sector. The paper concludes with the postulation that responsiveness and continuous utility of the Nigerian local government system to the citizenry is located in no other thing than the accountable conduct of the functionaries or administrators both political and career ones at the local government level.*

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Introduction

One of the basic principles of democracy is the right of the people to choose any form of government that is suitable to their common interest with a view to promoting responsibility, accountability and, ultimately, their happiness. And, the attainment of these ideals is without prejudice a function of leadership inherent in the governmental process.

Government by its very nature involves opportunities for a group of people to make decisions that will bind others. Relying upon the principle of majority, one of the essential characteristics of democracy implies that majority can make decisions that are contrary to the interests of the minority. Furthermore, governments can make legitimate use of instruments of force or coercion to impose decisions upon individuals. As such, those who form majority coalitions have the potential to expediently exploit others. It is from this point of view that one can meaningfully discuss the issue of accountability in local governments in Nigeria.

I. The Concept of Accountability

The concept of accountability as no doubt provoked intellectual debates within the scholarship of organization theory and practicing world of public administration. In the process, it has been appraised within the context of the expectational relationship between the delegators of power and the delegates in an organization. Thus, the greater the power vested in any organization or agent, the more the necessity for safe guarding such power against abuses. It therefore suggests that the

delegation of power to any agent, particularly public officers must be accomplished by a corresponding degree of accountability.

To start with, different scholars have defined accountability in different ways. For instance, Hicks and Gullett (1975:75) define accountability as being external to the individual as his personal feelings. When an individual is granted authority to take certain actions, he is in turn, held accountable for the exercise of that authority. Hence, accountability can be said to be flowing through the organizational system to the extent that at every section of the organization is therefore accountable for its action.

According to Ayo (1998:6), accountability is the quality of being answerable for one's action and conduct. It is defined as that state or quality of being liable, or been required by a specified person or group of people to report on and justify actions in relation to specific matters.

Accountability involves faithful discharge of one's duty so that one is not found wanting. Generally, a person who is accountable can be called to account for his/her action. He is responsible for whatever is entrusted to his care; be it property, duties or authority. And, specifically, within the framework of local governance, accountability is taken as one of the bedrocks of democracy. And, it can be seen from a multidimensional political, administrative, financial, and other perspectives etc.

Political accountability is the responsibility of persons with authority for the use of their authority. In a true democratic system, it means accountability of administrators to elected officials and the

accountability of elected authorities to the electorates. This form of accountability may also be bifurcated into Administrative Accountability and Electoral Accountability.

The essence of the idea of administrative accountability is that members of the federal bureaucracy are to be subjected to direction and control that compel them to conform to the wishes of the people as a whole, whether they wish to do so or not.

Within the administrative perspective and, by virtue of employment contract, employees are accountable for the work they are expected to do. Thus, accountability is the starting point for the analysis of managerial roles and authority. It calls for human judgment as to whether assigned tasks have been satisfactorily discharged.

These issues of accountability and authority invariably set the limits of one manager immediate subordinates. More importantly, the accountability of the manager for the work of his subordinate is also of central importance in the manager – subordinate relationship. It is the accountability that makes the manager so dependent upon his subordinate's performance and competence. He is officially his subordinate's judge, fixing a most important aspect of the core area of his public identity. This reporting activity is a highly sensitive matter as it is concerned with the subordinate's sense of reality, his livelihood and his status.

The importance of electoral accountability in a democratic system, on the other hand, is further amplified by Henry Mayo who sees democracy as a political system with a few formal principles by which it may be distinguished from other systems.

The first and the broadest of these principles are discernible in the phrase "popular control of policy makers" through the mechanisms of elections.

Election is a process by which a democratic system seeks to keep governments under popular control, and sensitive to public opinion. Collectively, the voters bring the representatives under popular control through the ballot box thereby making it the ultimate weapon for ensuring accountability. Tocquville (1955:298-342), once asserted that the principle of democracy in the fundamental sense, presupposes that the people by covenant formulated the basic terms and condition of government. The institution of local government thus provided the basic infrastructure of ideal democracy.

Financial accountability is concerned with the process of establishing a pattern of control over receipts and expenditure of public funds. It also connotes accounting for both money and property of the organization while a system of internal checks based upon record keeping auditing, fund control, fund allotments and financial reporting helps to accomplish it.

In the public sector, financial accountability deals with fiscal accountability and, the prime function of this is to ensure democratic responsibility to the public at large. Public officials at any level of government are subjected to two of such accountability. These are fiduciary accountability and accountability for the exercise of proper judgement in making fiscal decision. Fiduciary accountability refers to faith, trust and confidence. It is the kind of quality expected of bankers, trustees and treasurers. This type of accountability is implicit in the

areas where custodianship predominates especially the work of Treasurers and Cashiers.

Added to the above are the procedural rules, which are laid down for compliance by public officers. These are internal and external control measures for ensuring accountability. The internal measures include the use of civil service financial regulations, financial memoranda and instructions while the external control measures include legislative control through the presentation of annual budget and, the use of Public Accounts Committee as well as external auditors. It is instructive to note that other forms of accountability include, judicial accountability, which is often enforced through the courts, tribunals and other quasi-judicial institutions.

These institutional arrangements or mechanisms are put in place to ensure accountability in different societies e.g., in Nigeria there is the Independent Corrupt Practices Commission (ICPC), Economic and Financial Crime Commission (EFCC), Public Complaints Commission (PCC), Code of Conduct Bureau (CCB), the Human Right Violations Investigation Commission (HRVIC), and other relevant institutions that are geared towards ensuring public accountability and responsiveness.

II Case Studies Of Failures And Successes Of Accountability Mechanisms

According to Shellukindo and Baguma (1993:26) certain ethical standards do apply to the whole range of public services. They are loyalty, accountability, courtesy and respect, discipline and integrity, honesty and impartiality and confidentiality. To a large extent, the essential ethnical values have been surfaced in

the public services of many developing nations. This degeneration and ethnical decay have been caused by political factors, through deliberate violations of and disregard for the ethical obligations and standards. Thus, this phenomenon was due to corrupt practices by the political class especially with the erosion of bureaucratic principles and the promotion, and increased eminence and supremacy of politics. Again, the economic factor has to do with the worsening economic situation of African economies, which led to the erosion of official income of the bureaucratic class, triggering a chain of negative responses in order to survive. Similarly the cultural dimension considered as cultural trappings that is prevalent in the third world countries.

According to Shellukindo and Baguma, to fulfill cultural obligations, officials in positions of power and influence are constantly called upon to violate laid down rules and obligations that are the constituents of ethnical values and standards; in order to accommodate demands generating from their cultural attachments.

Accountability supposes to be a prime and enduring ethnical value required of all public servants. Within the administrative system, it is the principle of holding public servants answerable for his actions to the legislature or the courts of law. In a democratic dispensation, public servant must account to their superior for their actions. (Shellukindo & Baguma 1993:27). Therefore, the extent to which there have been practical manifestation of accountability mechanism is the concern of our case studies. These case studies probably will offer lessons for developing nations as well as other democracies.

In a research work conducted by K. K. Prah (1993:49) it examines the socio-cultural dimensions of ethics and Accountability in African Public service and concluded that the present day crisis is the malaise of inefficiency and malpractice of various sorts, which permeate all areas of African public services. He opines that, there is hardly an African country today, which is not accused or cannot be accused of the persistent development of unethical and unprofessional habits.

There are manifestations of corruption, diffident, inept and functional unproductive attitudes entrenching in public or government service through Africa.

It was reported that in Botswana, or Namibia their pervasiveness is relatively limited whereas in Nigeria, Ghana, Tanzania, Zambia, Sierra-Leone or the Sudan, the lack of a sense of accountability, structural irresponsibility, unethical, and organizational debilitating practices have been cancerous.

In a related work, Dele Olowu (1993:85) also give a comprehensive account of the lack of accountability in Nigeria as indicated in the 1985 Report of the Political Bureau and summarized as thus:

“Corruption has become a household work in Nigerian society from the highest levels of the political and business elites to the ordinary person in the village. It’s multifarious manifestations include the inflation of government contracts in return for kick-backs; frauds and falsification of accounts in the public service; examination malpractices in our educational institutions including universities; the taking of bribes and perversion of

justices among police, the judiciary and other organs for administering justice; and various hideouts crimes against the state in the business and industrial sectors of our economy in collusion with multinational companies such as over-invoicing of goods, foreign exchange swindling hoarding, and smuggling. At the village level, corruption manifests itself in such forms as adulteration of market goods, or denting of measures to reduce their contents with a view to giving advantages to the seller”.

As a remedy, Olowu (1993:98) suggested the media campaigns by individuals and governments, establishment of specialized and adhoc bodies to fight corruption and problem of lack of accountability, such as code of conduct bureau, public complaints commission, public enlightenment etc.

In another development, Holpe (1993:201) reported the case of Accountability in the Swaziland civil service that there are incidences of poor discipline, misuse of government equipment, materials and funds, drunkenness and absenteeism, delays in decision making, corruption and disclosure of confidential information to unauthorized sources. In order to transform the system various monitoring mechanisms had been put in place.

In order to engender public accountability John Stewart (1988:54) reviewed the case of Devon country council – that a number of local authorities have reviewed their systems of financial control to encourage managerial responsibility and responsiveness. Thus Devon county council built accountability centers as a way of providing the best and most relevant services to the local community; as efficiently, effectively and economically as possible. The accountability center should therefore be more

responsive to community needs and should be able to develop its own culture within which the staff should operate. The aim is to improve the motivation and performance of managers and also to make services delivery more sensitive to local needs. In addition Timothy D. Mead examines the varieties of Local Governments in the United States and the pattern of accountability in the strong mayor and the council manager forms.

Accountability in the strong mayor form of local government is comparative to the Nigerian local government structure. In the Mayor form the mayor is the sole leader of the executive arm of the local government. He is directly elected by the voters and not dependent on legislative support for other. There are manifest separation of powers through which accountability is maintained. Accordingly, the strong mayors are required to develop a comprehensive program of recommendations for local government policy for consideration by the legislative council. Mead revealed that, the system of political accountability, external control and low levels of control is expected to evaluate the mayor's executive leadership through the electoral opportunity to change the mayor.

The strong mayor has the power to appoint and remove his principal executive branch officials. In sum separation of powers, consequently maintains accountability of the civil servants through bureaucratic and legal control exercised by the mayor. In the same manner the electorates maintain political accountability over the mayor. On the other hand, a career public administrator usually called the city or county manager, heads accountability in the council manager form. He is hired by and can be fired by the council. The council-manager is accountable to the council.

The council (legislature) is made up of 7 – 15 members, elected by the citizens of the jurisdiction. The members are accountable to the people.

III Accountability in Nigerian Local Government

The emphasis on accountability in Nigerian local government system has been a recurring issue. This is further corroborated by the incessant reformations and improvements in the system of local government institution in the Nigerian federalism (Akindele 1995:18). These “developments in local government institutions show its indispensability as an agent of grassroots democracy” and also for the inculcation of the spirit of public accountability. This is evidenced by the underlisted developments (Ibid) in local government.

1. Scrapping of State Ministries of Local Government (1988).
2. Policy of direct disbursement of statutory allocations (1988).
3. Creation of additional 149 local government areas (1989).
4. Revenue allocation formula that gave 15% to local government (1989).
5. Transfer of primary health care programme to the local government (1990).
6. Transfer of primary school administration to the local government (1991).
7. Separation of power at the local government level (1991).
8. The appointments of political secretaries at the local government level.
9. Abolition of local government service commission and its subsequent reinstatement 1992.

10. Amendment of revenue allocation formula that gave 20% to the local government 1992.
11. The presidentialising of local government as well as administrative and financial autonomy granted to the local governments.
12. The institution of 774 local governments in Nigeria.

One of the major objectives of the 1976 local government reforms and others that followed had been the institutionalization of popular participation and accountability in the local political process. The commitments of the various regimes to achieve these objectives cannot be underestimated. The need to correct the defects of the failed three republics brought about the emphasis on grassroots democracy within the Nigerian democratic political space. This has been particularly so at the local government level where the process of grassroots democracy can be seen within the context of decentralization and devolution of power to the people.

In the present dispensation, grassroots democracy is primarily aimed at giving the vast majority of the people the fullest opportunity to participate in determining their political future. It attempts to correct the abnormalities in the past democratic experiments by making it compulsory for any political aspirants to get the genuine mandate of the people from the bottom level starting from the ward to the topmost level. This approach has been styled bottom-up approach. It ensures that majority of Nigerians can now have real access to power, to make and unmake those who govern. To this end, to achieve a virile grassroots democracy calls for certain essential fundamental condition which include: principles of representation, regular

consultation between the elected representatives and their constituencies, e.g. councilors holding regular meetings with people of their wards and briefing party leaders on issues of the local governments; openness of policy making process, and, principles of accountability.

Of these conditions, the issue of the accountability is indispensable to the success of the local government system with regards to the fundamental features or mechanisms of grassroots democracy. This is particularly so, it presupposes the act of putting one in a position to account for his stewardship. This refers to financial and representational accountability. The constitution of the party has made the councilor a member of the ward executive and the councillor has every opportunity to explain his actions in government to party loyalists at the grassroots level.

It is worthwhile to note that the right of any constituency to initiate and effect a "Recall" of any legislator is one of the great landmarks in the present dispensation. This provision, which has its precedent from section 68.304 of 1989 constitutions, was also adopted by Chapter VIII section 292 of 1989 constitutions as well as Decree 25 of 1991. These provisions are to prevent elected representatives from toying with the people's mandate, thus ensuring the culture of public accountability.

In the present arrangement sections 14 and 15 of Decree No. 36 of 1998, which also became a reference point to many states local government laws (for instance Osun State Local Government Laws of 2001) stipulates the modus operandi for recalling or impeaching the local government political functionaries, for instance:

14 (1) The chairman or vice-chairman may be removed from office in accordance with the provisions of this section.

(2) Whenever a notice of any allegation in writing signed by not less than one-half of the members of the Local Government Council or Area Council:

(a) Is presented to the Secretary of the Local Government Council or Area Council: and

(b) Stating that the holder of the office of Chairman or Vice-chairman is guilty of misconduct in the performance of the functions of his office detailed particulars of which shall be specified.

The Secretary of the Local Government Council or Area Council shall, within 7 days of the notice cause a copy of the notice to be served on the holder of the office and on each member of the Local Government Council or Area Council and shall also cause any statement made in reply to the allegation by the holder of the office to be served on each member of the Local Government Council or Area Council.

(3) Within 14 days of the presentation of the notice (whether or not any statement was made by the holder of the office in reply to the allegation contained in the notice) the Local Government Council or Area Council without the holder of the office being present at the meeting shall resolve by motion without debate whether or not the allegation shall be investigated.

- (4) A motion of the Local Government Council or Area Council that the allegation be investigated shall not be declared as having been passed unless it is of the Local Government Council or Area Council.
- (5) Within 7 days of the passing of a motion under subsection (4) of this section, the Secretary of the Local Government Council or Area Council shall inform the Chief Judge of the State or of the Federal Capital Territory, Abuja as the case may be, who shall appoint a panel of seven persons who in the opinion of the Chief Judge of unquestionable integrity not being members of:
- (a) any public or civil service: or
 - (b) a legislative house: or
 - (c) a political party

To investigate the allegation as provided in this section.

- (6) The holder of an office whose conduct is being investigated under this section shall have the right to defend himself in person or be represented before the panel by a legal practitioner of his own choice.
- (7) A panel appointed under this section shall:
- (a) have such powers and exercise its functions in accordance with such procedure as may be prescribed by a decree, an edict or law: and
 - (b) Within three months of its appointment, report its findings to the Local Government Council or Area Council.

- (c) Where the panel reports to the Local Government Council or Area Council that the allegation has not been proved no further proceedings shall be taken in respect of the matter.
 - (d) Where the report of the panel in the allegation against the holder of the office has been proved, then within 14 days of the receipt of the report, the Local Government Council or Area Council shall consider the report with the holder of the office being present at the meeting and if by a resolution of the Local Government Council or Area Council supported by not less than two-thirds of all its member the report of the panel is adopted then the holder of the office shall stand removed from office as from the date of the adoption of the report.
- (10) No proceedings or determination of the panel or of the Local Government or Area Council or any matters relating thereto shall be entertained or questioned in the court.
- (11) In this section:
- “Misconduct” means breach of the Oath of Allegiance or Oath of Office of Chairman or Vice-chairman or a breach of the provisions of this decree or a misconduct of such nature as amounts to bribery or corruption or false declaration of assets and liabilities or conviction for treasonable felony.
- 15 (1) The Chairman or Vice-chairman shall cease to hold office if:

- (a) by a resolution passed by two-thirds majority of all the members of the Local Government Council or Area Council it is declared that the Chairman or the Vice-Chairman is incapable of discharging the functions of his office; and
 - (b) The declaration is verified under paragraph (a) of this subsection after such medical examination as may be necessary by a medical panel established under subsection (4) of this section in its report to the Secretary of the Local Government Council or Area Council.
- (2) Where the medical panel certifies in the report that in its opinion the Chairman or Vice-chairman is suffering from such infirmity of body or mind as to render him permanently incapable of discharging the functions of this office, a notice of the medical report signed by the Secretary of the Local Government Council or Area Council shall be published in the federal or state Gazette as the case may be.
- (3) The Chairman or Vice-chairman shall cease to hold office from the date of publication of the notice of the medical report pursuant to subsection (2) of this section.
- (4) The medical panel referred to in this section shall be appointed by the Secretary of the Local Government Council or Area Council and shall comprise three medical practitioners in Nigeria of whom:
 - (a) one shall be a medical practitioner of the choice of the Chairman or Vice-chairman as the case may be: and

- (b) Two shall be other medical practitioners.

I wish to state here that by virtue of the provisions of the 1999 constitution, which placed local governments under state governments', control, each of the states had enacted laws/guidelines on the operations of the local councils.

Other instruments for accountability in the local government include:.

- (a) The separation of powers and the responsibility conferred on the Legislative Arm to vet and approve local government budget as well as monitor the implementation of the budget;.
- (b) The constitutional responsibility of the State Auditor-General of local governments to audit all offices of the local governments in the state and to have access to all books, records, returns and other documents relating to Local government accounts. The provision for audit alarm systems are all attempts to instill the spirit of public accountability.

IV Constraints to Accountability in Nigeria

As a matter of fact, there are constraints to the principle of accountability in our local governments. These constraints can be located within the parameters of immaturity, fragility and complications that characterize the political system.

One of these constraints is in the area of audited accounts. For example, several public establishments in Nigeria quite often do not have published audited accounts, which contravenes the letters of the constitution as well as the various financial

instructions and regulations. This laxity was more prevalent under the military hegemony where the legislative arm, which should compel obedience to these laws, was absent. In most cases, it is not uncommon to see the possibility of collusion between Auditors and Accounting officers and between Internal Auditors and the Careerists.

Secondly, the nature of Nigerian political economy needs much to be desired. The peripheral capitalist structure of the political economy breeds inequality and distortion in the polity. This invariably gives room for poverty and corruption. Most of the rules and regulations that can engender public accountability are not adhered to. Ayo (1998:12) observes that there is a yawning gap between the offences listed in the guidelines on Audit Queries and Sanctions and the punishments recommended for them. On many occasions erring officers are only removed from their respective schedule and rehabilitated elsewhere instead of complete sack, prosecution or sanction.

Thirdly, the Nigerian polity is pervaded with politics of poverty; most of the political office holders occupy offices based on what they can make out of the system rather than service to the people. Thus, the spirit of accountability and transparency become illusive in governance. Therefore, looting, corruption, national cake-sharing syndrome predominate the political atmosphere. The public cannot use election as the instruments of enforcing public accountability due to the fraudulence of the process which, in itself has been constantly fertilized through unethical monetisation by money bags which has been reinforced by the poverty of the electorate/masses.

Fourthly, the absence lack of political continuity poses yet another threat to public accountability in our local governments. This phenomenon breeds inconsistency in public policy and programmes / project planning and execution. No sooner are people elected into offices than coup and counter coup occur, thus creating policy shift, instability and other attendant destructive tendencies. The Nigerian local government had constantly been victims of these unpleasant circumstances with incessant changes in leadership structure, which varies from elective office-holder, caretaker committee to Sole-Administratorship.

V Enhancing Public Accountability in Nigeria

From the discussion up to this point there is no doubt that the issue of accountability cannot be taken for granted in any human setting without sense consequences. Thus, there is the need for its enhancement within our public institutions particularly the local governments.

Four basic conditions that can boost public accountability can be identified. To start with, to ensure financial accountability, public officials must eschew dishonesty, which manifest itself through falsification of expenses and accounts, extortion of kickbacks from contractors and inflation of contracts. The political actors must of necessity inculcate the spirit of accountability and should be able to know exactly to whom they are accountable. The general public must understand clearly what the leadership is doing. They (the electorate) should know why the leadership is doing what it is doing and also appreciate that the actions or inaction of leadership has implication on their lives.

Likewise there must be a clear-cut arrangement whereby the led (i.e. the governed or masses) can effect a change in the existing leadership and policies. This can be done through the normal democratic arrangement of periodic elections, selections, appointments and recall system. It is imperative on leaders to be well educated and informed to operate responsible governance and programmes. On the other hand, the public must be sensitive enough to be able to ask questions and demand accountability in a manner that does not cause problem for the day-to-day running of government and decision-making.

It should be emphasized that the failures of the past republics have been attributed to lack of grassroots involvement in democratic processes. True as it may be, the present democratic governance has made some laws /guidelines geared towards the sustenance of the fourth republic. Such reforms are the popular participation and political control of the grassroots, introduction of the grassroots political parties, presidentialising the local government system. It is clear from the above, that local government can only remain a responsive third tier of government if its functionaries are truly made accountable to the people and the system.

Conclusion

We have examined the need for accountability in Nigerian local government. In the process, the concept of accountability was discussed focusing on its various dimensions. These include: political (administrative and electoral) accountability and financial (fiduciary and fiscal) accountability. The various

mechanisms put in place to enhance accountability as well as the factors that militated against its successes across nations were highlighted. Using this as the unit of analysis, the paper discussed the Nigerian situations in the perspective of grassroots democracy, which has gained further momentum under the current democratic dispensation. Based on this, we contended that the success and responsiveness of our local government system to both the masses and the nation is contingent on the accountable conduct of its functionaries.

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