Socialscientia Journal of the Social Sciences and Humanities

Email: socialscientiajournal@gmail.com

Online access: https://journals.aphriapub.com/index.php/SS/

Citizen Initiatives and Social Accountability in the Nigerian Local Government System: A Study of Benue State

Martin UGBUDU

Department of Political Science, College of Education, Oju Benue State, NIGERIA

Abstract

This study interrogates civic engagement to exact accountability from Local Government officials in Benue State outside the conventional mechanisms of public accountability. It specifically assesses the initiatives by ordinary citizens, communities, independent media and civil society organizations to hold both elected and appointed officials at the third tier of government accountable in Benue state. Both primary and secondary data sources were used for the study. Primary data was obtained through questionnaire and interviews, while secondary data was sourced from official records, journals, newspapers and magazines. Out of a total of 396 questionnaires administered to respondents in the six local government areas across the three senatorial districts in the state, 384 representing 96% were duly completed and returned. Linear regression used for the bivariate variable reveal that, measures by citizens' groups to promote accountability have been more of opportunistic reactions to events and often episodic. This is because leadership positions in the Local Government are more of an imposition characterized by governors selecting people through a flawed electoral process. Consequently, the leadership hearkens to the voice of the governors more than the people. The study amongst other things suggests free and fair elections at the local government as well as public sensitization of the people of their constitutional rights.

Keywords: Benue State, Local Governments, Citizen Initiatives, Accountability, Assessment

Introduction

Local government as the third tier of government in Nigeria is supposed to be the 'engine room' of grassroots development. This derives from the fact, that the local government system is the closest to the rural areas where majority of Nigerian citizens live. It is in realization of the sensitivity of the Local governments to local needs and aspirations that the Constitution of Nigeria, 1999 (as amended), in the 4th Schedule has provided elaborate functions for the Local Governments in the country. This is meant to complement the activities of the federal and state governments by ensuring efficient service delivery and the development of the rural areas through the active participation of the people using their traditional institutions.

More to it, direct allocation of funds is made from the Federation Account to the Local governments to enable them discharge their constitutional responsibilities effectively. The current revenue sharing formula that is operational in the country is the ratio of 49.1%, 30.9% and 20% to the federal government, states and the local governments respectively.

In recognition of human proclivity to misappropriate public funds, series of administrative and institutional checks have been put in place to ensure prudent use of the resources that accrue to the Local Governments in the country. These amongst others include a legislative council that serves as a check on the executive, the internal audit department of the Local Government, the office of the Auditor-General for local government, the Bureau for Local government and Chieftaincy Affairs, Local Government Service Commission, House of Assembly of a State and its Committees. Also anti – corruption agencies such as the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices Commission (ICPC), and the Code of Conduct Bureau keep an eye on local government finances.

However, as observed by Bovens (2006) conventional frameworks on their own cannot guarantee effective governance and public accountability but must embrace individuals and collectives through forums and committees that must be actively involved in scrutinizing the account and interrogating the government officials as to the adequacy of their conduct. This brings out the imperative of citizens' initiatives to demand accountability from the local government officials. This has been corroborated by Mills (Cited in Enyi, 2014, p.151) that Local Government Councils by "their original appointments, the functions of watching and checking them, the duty of providing, or the discretion of withholding the supplies for their operations should rest... with the people of their locality".

The above quote emphasizes a 'principal-agent' relationship in which those entrusted with public goods should account for the use of these goods to those they represent. However, in Benue state and Nigeria at large as aptly observed by Enyi (2014), it is difficult to imagine citizens of a local government trying to ensure transparency and accountability because they do not have control over officials of the local government system due to a flawed electoral process. Consequently, the local government system has become more of a conduit pipe to siphon public funds by public officials and the system has been characterized by poor service delivery and governance at the grassroots level. But, it should be realized that no meaningful development can take place at the grassroots without strengthening the voice and capacity of the people to directly demand accountability from both elected and appointed officials of the local government to account for the resources entrusted to them by the people. The active participation of the people to demand transparency and accountability at the Local government level will ensure value for money in project formulation and execution; enhance effective service delivery and above all promote good governance.

This study therefore undertakes to assess civic engagement with Local Government officials in Benue state to promote accountability. Emphasis will be in. key areas such as policy formulation and budget preparation, public expenditure tracking and monitoring of public service delivery to promote accountability at the local government level in Benue State.

Statement of the Problem Section 162 (3) of the 1999 Constitution of Nigeria (as amended) has stipulated that:

Any amount standing to the credit of the Federation Account shall be distributed among the Federal and State Governments and the Local Government Councils in each State on such terms and in such a manner as may be prescribed by the National Assembly

This provision is meant to guarantee funds to the Local Government Areas in the country to provide services and ensure the development of the rural communities. Since the inception of democratic rule in Nigeria in 1999 so much money has been allocated to yet there is little to show for all the monies that have been collected (Nwobashi, 2014). Statistics from the office of the Accountant-General of the Federation, show that over 14.7 trillion Naira, that is (N14,708,838,964,375.70) was allocated to the 774 Local Government areas between 2008 and 2018 and this amount has been misappropriated without been properly accounted for (Abdulraheem, 2019). The impact of this is that, there is total lack of social amenities and opportunities for sustenance of life; hence poverty is pervasive in the rural communities in Nigeria, particularly Benue State. It is not uncommon to see peasants with swollen bellies full of hookworm and other forms of abdominal worms, cracked skin, yellow teeth and sickly, pale gum. Also, most rural roads are not motor able especially in the rainy season and there are poor health facilities. In fact, due to poor social amenities, children die of malaria, diarrhea and pneumonia at a tender age. The desire to strengthen the voices of the people to demand accountability from the elected and appointed officials at the Local Government Areas in Benue State coupled with the deterioration of the living conditions of the rural masses in the State has necessitated the study.

Aim and Objectives of the Study

The main aim of this study is to assess initiatives by the citizens in Benue State to exact accountability from local Government officials. Other general objectives include (a) to identify specific areas that the citizens have mobilized support to engage local government officials to give accountability in Benue State (b) to find out the problems encountered by citizens' initiatives in demanding accountability from local government officials in Benue State (c) to assess the effectiveness of the citizens' initiatives aimed at demanding accountability from local government officials in Benue State (d) to proffer solutions to strengthen the voice and capacity of citizens' initiatives to demand greater accountability from the local government officials

Conceptual and Theoretical Discourse

The concept 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

Page | 87

Socialscientia I Regular I Volume 8 Number 1 I March 2023 [ISSN 2636-5979] 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.

What is deduced from the above definitions is that local government officials should be democratically elected. It is a distinct tier of government from the state and federal government. It has specific functions devolved to it in the constitution. It also emphasizes participation of the people through the use of traditional institutions to address local needs and aspirations.

The desirability for local governments has been underscored by Gboyega (cited in Daudu,2018, p.4) that it enables services of local importance only to be locally administered, provides education in citizen training in political leadership, makes available to the central government information about localities which is essential for adequately meeting their needs efficiently, and minimizes concentration of political power by diffusing it, hence it promotes democracy, responsiveness, accountability and control. However, there are some opposing views, this ideological camp as noted by Dauda (2018) posit that local government institutions are neither democratic in their internal operations nor would admit of responsiveness, accountability and control. These arguments notwithstanding, the Nigerian Constitution Section (7&8) recognizes local government as the third tier of government with well- defined constitutional responsibilities so what is required is to ensure an appropriate arrangement to promote accountability by strengthening citizen or civil society led initiatives to ensure that those in custody of public resources justify their conduct. This is important because local governments as noted by Igbuzor (2008) are nurseries of democracy.

Social accountability which is our primary concern in this study is accountability to interest groups and other stakeholders including the local community. It is an approach towards building accountability that relies on civic engagement with public officials to compel them render account of their stewardship. In a public sector milieu, it encapsulates a range of actions and mechanisms that citizens, communities, independent media and civil society use to hold public officials and public servants accountable (Melena, Foster & Singh,2004). The approach is bottom up rather than top-down, where citizens or civil society organizations are directly or indirectly involved in demanding accountability from public officials. Social accountability is necessitated by the perceived lack of confidence in

government today and the clamor for more direct and explicit accountability relations between public agencies on one hand and clients, citizens and civil society on the other hand. Thus a great deal of attention is being paid to the role of Non- Governmental Organizations (NGOs), as relevant stakeholders not only in determining policies but also in rendering account. Social accountability mechanisms are often outside the conventional means of accountability such as independent audit, financial guidelines and administrative and legal controls but go beyond these to include a variety of citizen or civil society-led actions such as public demonstrations, protests, advocacy campaigns, investigative journalism and public interest lawsuits (Melena, Forster & Singh, 2004)

In recent years, the emphasis of social accountability has shifted from these traditional methods to embrace methods that enhance avenues and opportunity for citizens/ civil society to directly interface with government officials through participatory public policymaking, participatory budgeting, public expenditure tracking, citizen monitoring and evaluation of public service delivery. In addition, it also entails efforts to enhance citizens' knowledge and use of conventional mechanisms of accountability through public education about legal rights and available services as well as citizens' involvement in public commissions and hearings, citizen advisory boards and oversight committees (Melena, Foster & Singh, 2004). It addresses a variety of issues such as public policy, political conduct, public expenditure and service delivery.

One noticeable feature of social accountability is that it relies on formal and informal mechanisms to elicit accountability from public officials (Melena, Foster & Singh, 2004). Formal mechanisms to demand accountability include presenting evidence to a corruption control agency, appealing to Ombudsman, filing of legal claim in the courts. This is done ostensibly to reveal the inadequacies of the system, trigger administrative reform or improve effectiveness of service delivery through public participation Informal mechanisms rely on creating pressure through positive or negative press releases, media coverage, public display of support or protest, meetings between citizens and public officials and petitions.

The underlying importance of civil accountability is that it leads to improved governance; effective service delivery and development; and the empowerment of poor people by providing awareness on the rights and entitlements of the people. Social accountability emphasizes that government should be an expression of the will of the people by acting in their own interest. It underscores participation of the citizens to exact accountability distinct from conventional mechanisms. It is also a powerful instrument in exposing corruption by demanding accountability.

The public accountability chain in Benue State local government system

The local governments in Benue state do not operate in a vacuum and both elected and appointed officials have to account to those that have conferred fiscal, managerial and programme responsibilities on them. The 1976 local government reform in Nigeria underscore the devolution of functions to local governments and the active participation of the people and their traditional institution through local initiative to respond to local needs and conditions. The essence of this is to encourage the involvement of the local community and consult the community in planning and budgeting processes. This marked

the beginning of public accountability through the community participation and transparency in planning and budgeting. Then at the end of the year there is the annual reporting back to the community which is the last leg of public accountability chain in the local government. Apart from the involvement of the local community in the planning and budgeting process to enhance service delivery, several conventional institutional mechanisms have been put in place to ensure prudent use of resources to enhance development in the local government areas in Benue State, these include; (a) The local government legislative council (b) The Finance and General Purpose committee (FGPC) (c) The Internal Audit Department (d) The office of the Auditor-General of Local Government (e) The local government Audit Alarm Committee (f) The Ministry of Local government and Chieftaincy Affairs (g)Local government Service Commission (h)The State House of Assembly and its Committees

These bodies are supposed to ensure financial management and accountability in the local government system in Benue State. But as observed by Achua (2011), these are indeed essential components of the resources management requirement but the quantity and quality of these regulations cannot by themselves bring about prudent resources except there is active involvement of the people and civil society organizations in demanding accountability.

Theoretical Framework

This study is anchored on the Agency Theory. The theory as propounded by Barry Mitnick (1974) is anchored on the principal-agent relationship whereby the public or voters serve as the principal while elected and appointed officials serve as the agent (Banker and Patton, 1987). Under this principal- agent relationship, elected and appointed officials in the local government system (agents) are answerable to the people- ordinary citizens, communities, independent media and civil society organizations (principal) for managing the tax payers' resources. Government been a social contract between the ruler and the ruled, social accountability then 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.

Methodology

Research Design This study employed the descriptive survey design. The approach enables the researcher to study a group of people in the population, by collecting and analyzing data from only a few people or items considered to be representative of the entire group (population). Thus, rather than obtain data from the whole population being studied only a sample is selected from the whole through a sampling process.

Area of Study The area of study is Benue state in Nigeria. Benue state was created on 3rd February, 1976 from Benue-Plateau with state capital in Makurdi. The state is located between longitudes 6°35′E and 10°E and between latitude 6°30′N and 8°10′N and occupied a landmass of 34,058km². The state is on the Eastern side of the Middle Belt of Nigeria and is surrounded by five states, namely; Nassarawa to the North, Taraba to the north-east, Cross River to the south, Enugu to the south-west and Kogi to the west. There is also a

Page | 90

short international boundary between the state and the Republic of Cameroun along Nigeria's South-East border. Benue state is considered one of the least urbanized states in Nigeria with a population of 5,741,815 consisting of males and females (National Bureau of Statistics Estimates, 2016) with an annual growth rate of 2.6%.

Benue state comprises of twenty-three (23) local governments Areas (LGA) grouped into three senatorial or geopolitical zones A, B and C. Zone A comprises of Katsina-Ala, Konshisha, Kwande, Logo, Ukum, Ushongo and Vandeikya local government areas. Zone B comprises of Buruku, Gboko, Guma, Gwer-East, Gwer-West, Makurdi and Tarka local government areas. And zone C comprises of Ado, Agatu, Apa, Obi, Ogbadibo, Ohmini, Oju, Okpokwu and Otukpo local government areas. Fourteen of these LGAs belong to the ethnic tribe of the Tiv people, seven belongs to the ethnic tribe of the Idoma people and two belongs to the Igede people. The other smaller ethnic groups like the Etulo and Jukum fit into these major three senatorial zones mentioned. The people of Benue state are mostly farmers as they are blessed with rich agricultural farmland and this made Benue state the major source of food production in the state. More so, agriculture is the main stay of the economy.

Population of the study Benue state is considered one of the least urbanized states in Nigeria with a population of 5,741,815 consisting of males and females (National Bureau of Statistics Estimates, 2016) with an annual growth rate of 2.6%. Although as clear as this population figure may appear, it cannot be accurate. In this regard it becomes difficult to ascertain a finite population for the study or use a formula for known population, based on this fact, Smith (2013) formula for determination of sample size was adopted in order to arrive at proportionate sample size for the study.

Sampling Size/ Sampling Technique The study applied Smith's (2013) formula for the determination of sample sizes involving large and unknown populations. The formula is based on the principle of normal probability distribution. It makes used of a confidence extent which corresponds to a Z – score. The formula is thus stated; Necessary Sample Size = $(Z - \text{score})^2 \times S(S) / (\text{margin of error})^2$. Let's say we chose a 95% confidence extent= 1.96, S(S) = 0.5 standard deviation. A multi-stage random sampling procedure was used for identifying respondents for the study. Benue state was clustered into six (6) local government areas to carry out this study. The local government areas are as follows; Vandeikya, Katsina-Ala in Zone 'A' Senatorial district. Makurdi and Gboko local government areas in Zone 'B' Senatorial district. While Otukpo and Oju local government areas were selected in Zone 'C' Senatorial district of the state. The selection of these local governments was based on their high population density. Three council wards were randomly selected from each of the six local government areas. From the three council wards chosen from each of the six local government areas, twenty (22) persons were selected randomly as respondents from each of the three council wards bringing the total to sixty (66) respondents per local government area.

The sixty-six (66) respondents (men, women and youths) were selected across each of the three council wards chosen in the six local government areas using a simple random sampling technique of "balloting without replacement". In using balloting method, the researcher adopted the method of tossing a coin where the right face of the coin was defined and the respondent who pick the right side of the coin automatically constitute a

respondent. This method was used because, it gave every member of the population a chance of being selected Hence 396 respondents were randomly selected across the three local governments for the study in Benue State.

Method of Data Collection Primary and secondary data were employed for the study. Primary data was collected using well-structured questionnaire, covering information on socio-demographic variables of the respondents as well as issues on social accountability in the local government system in Nigeria, using Benue state as a case study.

Technique of Data Analysis Data for this study was analyzed quantitatively and qualitatively. The study employed descriptive statistical tools like frequencies, percentages, to analyze the socio- demographic characteristics of respondents, inferential statistical tools Liner Regression was used to test the hypotheses.

Results
Table 4.1 1: SOCIO-DEMOGRAPHIC CHARACTERISTIC OF THE RESPONDENT

| Variable | Frequency | Percentage |
|---------------------------|-----------|------------|
| | N= 384 | % = 100 |
| Gender | | |
| Female | 253 | 65.9 |
| Male | 131 | 34.1 |
| Age | | |
| 18-25 years | 24 | 6.3 |
| 26- 35 years | 64 | 16.7 |
| 36-45 years | 169 | 44.0 |
| 46 and above | 127 | 33.1 |
| Marital Status | | |
| Married | 229 | 59.6 |
| Single | 63 | 16.4 |
| Divorced | 60 | 15.6 |
| Separated | 32 | 8.3 |
| Educational Qualification | | |
| No formal education | 82 | 21.4 |
| Primary | 38 | 9.9 |
| Secondary | 124 | 32.3 |
| Tertiary | 140 | 36.5 |

Source: Field survey, 2022.

Table 4.1shows that majority 65.9% (253) of the respondents were females, while 34.1% (131) were males. Therefore, more females as compared to males were involved in the study. Again 6.3% (24) of the respondents were between 18 and 25 years, 16.7% (64) were between 26 and 35 years, 169 (44.0%) were between 36 and 45 years, while 33.1% (127) of the respondents were 46 years and above. This shows that respondents between 36 and 45 years constitute the highest percentage of respondents. Again, out of 384 sampled 229

(59.6%) were married, 63 (16.4%) were single, 60 (15.6%) were divorced, while 32 (8.3%) were separated. This means that married people are involved more in the study.

On educational attainment of respondent, 21.4% (82) of the respondents had no formal education, 9.9% (38) had primary education, and 32.3% (124) had secondary education, while 36.5% (14) had tertiary education. This showed that a greater percentage of members of the respondents were literate.

Table (1) WAYS IN WHICH CITIZENS MOBILIZED SUPPORT TO DEMAND ACCOUNTABILITY AT GRASSROOTS LEVEL

| Responses | Frequency N=384 | Percentage % |
|---|-----------------|--------------|
| Advocacy campaigns | 32 | 8 |
| Public demonstrations | 262 | 68 |
| Public lawsuits | 56 | 15 |
| Participation in budget formulation and | 34 | 9 |
| budget tracking | | |

Source: Field Survey, 2022

The above table shows ways in which citizens mobilized support at grassroots level to demand accountability from local government officials. 8% (32) of the respondents mention advocacy campaigns as ways in which citizens mobilized support to demand accountability at the local government level. 68% (262) of the respondents claimed that public demonstration is a way in which citizens mobilized support to demand accountability; 15% (56) of the respondents were of the view that public lawsuits is one of the ways in which citizens demand accountability at the local government level, while 9% (34) of the respondents pointed out that participation in budget formulation and tracking of budget is another way in which citizens exact accountability from local government officials.

Table (2) PROBLEMS ENCOUNTER BY CITIZENS IN AN EFFORT TO DEMAND FOR ACCOUNTABILITY AT LOCAL GOVERNMENT LEVEL

| Responses | Frequency N = 384 | Percentage % |
|------------------------------|-------------------|--------------|
| Neglect of the citizens | 228 | 59 |
| Life threat | 128 | 34 |
| Unavailable of the officials | | |
| in the office | 16 | 4 |
| Brutal attitude by the | 12 | 3 |
| officials | | |

Source: Field Survey, 2022

The data shows that, 59% (228) of the respondents faced the problem of neglect as a result of their effort to demand for accountability at local government level 34% (128) of the respondents faced the problem of life threat, 4% (16) of the respondents of the respondents faced the problem of unavailable of the officers in the office to attend to their

needs. 3% (12) of the respondents faced the problem of brutal attitude by the officials. This is an indication that, the citizen faced numerous problems in their effort to demand for accountability at local government level

Table (3) EFFECTIVENESS OF CITIZENS' INITIATIVE AIM AT DEMANDING ACCOUNTABILITY FROM LOCAL GOVERNMENT OFFICIALS

| Response | Frequency | Percentage |
|----------------|-----------|------------|
| Very effective | 16 | 4 |
| Effective | 12 | 3 |
| Not effective | 228 | 59 |
| Not sure | 128 | 34 |

Source: Field Survey, 2022

Data on effectiveness of citizen initiative aim at demanding accountability from local government officials shows that, 4% (16) of the respondents report that citizens' initiative aimed at demanding accountability from local government officials is very effective, 3% (12) of the respondents view it as effective, 59% (228) of the respondents saw it as not effective, 34% (128) of the respondent were not sure of either the auction.

Table (4) SOLUTION TO STRENGTHEN THE VOICES AND CAPACITY OF CITIZENS' INITIATIVE TO DEMAND FOR GREATER ACCOUNTABILITY FROM THE LOCAL GOVERNMENT OFFICIAL

| Response | Frequency = 384 | Percentage % |
|---|-----------------|--------------|
| Conducting of free and fair election by | 201 | 52 |
| INEC | 92 | 24 |
| Guarantee of access to information | 73 | 19 |
| Institutionalization of citizens' initiatives | 18 | 5 |
| Ban on thuggery | | |

Source: Field Survey, 2022

Table 4.6 shows that, 52% (201) of the respondents recommended conducting of free and fair election by INEC. While, 24% (92) of the respondents recommended guarantee of access to information to the citizens. 19% (73) of the respondents suggest institutionalizing of citizens' initiatives aimed at demanding accountability. Then 5% (18) of the respondents suggested that thuggery activities should be outlawed.

Test of hypotheses

This section examines the relationship between effectiveness of the citizens' initiatives aimed at demanding accountability from local government officials in Benue State using Multiple Regression Analysis. The reason for using Multiple Regression Analysis was to predict future influence of citizens' initiatives on demanding accountability from local government officials. The result is presented below

Test of Hypothesis; there is no relationship between effectiveness of the citizens' initiatives aimed at demanding accountability from local government officials in Benue State

Table 4.12: LINEAR REGRESSION PREDICTING EFFECTIVENESS OF THE CITIZENS' INITIATIVES AIMED AT DEMANDING ACCOUNTABILITY FROM LOCAL GOVERNMENT OFFICIALS IN BENUE STATE

| Variable | Unstandardized Beta (B) | Standard error for unstandardized | Standardized beta β | t-value | significant level/P |
|-----------------------|----------------------------|-----------------------------------|------------------------|---------|------------------------|
| | | beta Se B | | | |
| Constant | 2.060 | 0.158 | | 13.025 | 0.00 |
| citizens' initiatives | | | | | |
| LGofficial | 0.416 | 0.048 | 0.442 | 8.661 | 0.00 |
| accountability | | | | | |
| R square | 0.195 | | | | |

Source: Field Survey 2022. **Note:** Regression is significant at P<0.05 level (2-tailed)

The regression presented on the above table shows that citizens' initiatives aimed at demanding accountability from local government officials in Benue State has impact on citizens, B = 0.416, β 0.442, P value = 0.00 i.e. P<0.05. The table clearly shows that an increase in citizen initiative by one (1) unit would lead to an increase in local government accountability by 0.416 units as observed in the table. The study therefore rejects the null hypothesis and accepts the alternative hypothesis in Benue State. It then means that if citizens' initiative will continue local government accountability will improve at significant level. Therefore, efforts should be made to encourage citizens' initiatives aimed at demanding accountability from local government officials

Discussion of Finding

This study focused on civic engagement to demand accountability from government officials at the local government level in Benue state, Nigeria. It specifically looks at the activities of individuals and organized groups aimed at making local government officials account for their stewardship. Results indicated that civic initiatives to demand accountability from the local government officials in Benue state are not formalized and institutionalized but reactionary in nature, mainly characterized by protests and demonstrations and often episodic. Advocacy campaigns by individuals and organized groups to sensitize the citizens to demand accountability are negligible and not much effort is made to participate in budget formulation, implementation and tracking of public expenditure to ensure value for money and effective service delivery. These initiatives are resisted by the local government officials and not effective. Result from regression analysis shows that if citizens' initiative will continue local government accountability will improve at significant level.

Conclusion

This study which examined citizens' initiatives aimed at demanding accountability at the third tier of government in Nigeria with particular reference to Benue state found out that there are no institutionalized initiatives by citizens to demand accountability from the local government officials by the citizens. Though citizens have often demanded accountability

from local government officials but the methods used are mostly informal and in form of reactions to events and often ineffective because the flawed electoral process through which local government officials are elected does not oblige them to hearken to the voice of the citizens but to god fathers and state officials. To strengthen citizens' initiatives, it is suggested that Non-Governmental Organizations should step up measure to institutionalize platforms to interface with the local government officials to demand accountability. Also, there should be guaranteed access to information to the citizens by the government. There should be credible, free and fair elections into the local government system so as to make the local government leadership accountable to the people.

References

- Abdulraheem, A. (2019, Nov. 8). The NFIU guidelines on local government autonomy. Retrieved from Https://www.dailytrust.com.ng>
- Achua, J (2011). "The Imperatives of prudent management of Nigeria's rich resources" in *International Journal on Government Financial Management.Accessed on 23rd March, 2016* from. http://www.scrid.com/doc/14878186/Achua
- Banker, R. D., & Patton, J. M. (1987). "Analytical agency theory and municipal accounting: An introduction and an application (Part B)" in Research in Governmental and Nonprofit Accounting 3, pp.29-50
- Bovens, M. (2006). Analyzing and Assessing Public Accountability: A Conceptual Framework. *European Governance Papers (EUROGOV) N0c-06-01* http://eurogov/pdf/epg-connx-06-01pdf.
- Considine, M. (2002). The end of the line? Accountability governance in the age of Network, Partnership and Joined-Up Service governance 15(1), 21-40
- Dauda, B. (2018). Democracy, development, and the unfinished decolonization of the Nigerian local governments. *JIPAD: Journal of International Politics and Development*, 16(1&2) 1-21
- Enyi, J. E. (2014). 'Transparency and accountability in the Local government administration in Nigeria.' In S. Wombo & S. Gba (Ed.) *Dynamics of Effective Local Government Administration in Nigeria*, Makurdi: Splendor Publishers, Pp.144-167
- FGN, Guidelines for Local Government Reforms, 1976
- Igbuzor, O. (2007). Local government reform and constitutional review in Nigeria. Retrieved from http://www.gamji.com/NEWS2676.htm
- Krishnan, H. B. (2008). Public accountability from concept to practice in the South African local government context. Paper prepared for the Democracy Development Programme, University of Kwazulu-Natal 5th Annual Local Government Conference 11th -12th August
- Malena, C; Forster, R; & Singh, J. (2004). Social Accountability: An Introduction to the Concept and Emerging Practices. Social Development Paper No.76
- Mitnick, B (1974). The theory of Agency: The concept of fiduciary rationality and some consequences. Unpublished PhD dissertation. Department of Political Science. University of Pennsylvania. University Micuoflers No: 74-22, 881

Socialscientia | Regular | Volume 8 Number 1 | March 2023 [ISSN 2636-5979]

Nwobashi, H. N. (2014) Local Government autonomy and overlapping mandates of state institutions in Nigeria: A critical analysis. *AJPAS: African Journal of Politics and Administrative Studies*, 6(1) 127-136

Smith, S. (2013). Determining Sample Size: How to ensure you Get the Correct Sample Size. E-Books (C) Qualtrics Online Sample.

Biographical Note

Martin UGBUDU, *PhD.*, is a lecturer in the department of Political Science, College of Education, Oju, Benue State. He is currently the secretary, Nigerian Political Science Association (NPSA), North Central Zone. He specializes in public policy and his research interests are in the areas of good governance, political institutions and development studies. **Email: ugbudumartins@gmail.com Phone: 08167019192**