

PUBLIC ACCOUNTABILITY MECHANISMS AND LOCAL GOVERNMENT PERFORMANCE IN BAYELSA STATE, 2007-2011

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Abstract

One common question on the performance of local governments in Bayelsa State is whether over the years they have been able to discharge their assigned constitutional responsibilities satisfactorily. This study focuses on the relationship between public accountability institutions and performance of local governments in Bayelsa State. The study hypothesizes among others that public accounting institutions encourage poor performance of local government in Bayelsa State. Data for the study were generated through document study and questionnaire and were analyzed with simple percentage method. The results of the analysis show that public accounting institutions through complicity and connivance have encouraged poor performance of local government functionaries in Bayelsa State. It further revealed that state control of local government has also encouraged poor performance of councils. Finally, it was discovered that the legislative councils of local governments in Bayelsa State are not efficacious enough to cause the executive to implement budgetary provisions to specification. Arising from these, the study recommends among others the constitutional return of autonomy to the local government system to free it from the unnecessary meddling of higher levels of government in its activities.

Key words: Bayelsa State, Financial Control, Legislative Council, Performance and Public Accountability

Introduction

As espoused by *The 1976 Local Government Reform Hand Book*, which ushered in the present local government system in Nigeria, local government is essentially a “government at the local level exercised through representative councils established by law to exercise specific powers within defined areas”. The 1976 Handbook goes further to stipulate that:

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 government in their areas, and to ensure, and through devolution of functions to these councils and through the active participations of the people and their traditional institutions that local conditions are maximized.

The above definition is rooted in the meaning of local government by the United Nations, Office for Public Administration which explains local government as:

A political division of a nation or (in federal system), state, which is constituted by law, and has substantial control of local affairs, including the powers to impose taxes or to exact labour for prescribed purpose. The governing body of such an entity is elected or otherwise locally selected (Quoted in Ola: 1984:7)

From the definition, there is no gain-saying the fact that local government has reasons for its creation which include effective control of local affairs. The 1976 local government reform through its definition and the enabling laws concerning its creation stated both the functions and reasons for their creation. These reasons do not in any way deviate from that of UN definition. The reasons for the creation of Local Government can be summed up as follows: (a) To foster self-help and community action in the local community by delegating duties to local bodies. (b) To facilitate the exercise of democratic self-government. (c) To mobilize human and material resources through the involvement of the rural population in the development of the local communities. (d) To establish a two-way communication link between the local community and the government.

Appraising the performance of local government is to ascertain the extent to which their functions and in particular service delivery centre on improving the wellbeing of the local people. Amidst improved revenue base of local governments, performances in term of services delivery have not been achieved. To this end, *Sun Newspaper*, of 01 September, 2011 submits that there is a near consensus among the citizenry as the abysmal performance of local governments despite a substantial increase in the level of funding from the federation account. This ugly situation attracted a lot of writings. Common position in the various studies is that local governments have not lived up to expectation. Ola (1996) blamed problem of local government on narrow revenue base and shortage of skill manpower. To Okoro (1999), lack of prudent management of fund and frequent changing of government affect local government administration. Many scholars focus on autonomy and state undue interference into local governance affairs with little attention to issues of accounting control institutions and mechanisms that guaranteed accountability.

There are many procedures by which public accountability is done. In the local government system, account is monitored, controlled and audited through the auditor general for local government, monthly presentation of financial reports, adherence to financial memorandum monitored by internal auditor, public account committee of the House of Assembly and Budget implementation committee of local councils. The wonton embezzlement, misappropriation and misallocation of public fund in the face of existing accounting control institutions call for investigation. The gap which the study seeks to fill

is whether financial control mechanisms have impacted on accountability in terms of performance of local governments in Bayelsa State. Given the above, the basic objective of this study is to examine the impact of public accountability institutions on the performance of local government areas in Bayelsa State.

Review of Relevant Literature

The concept of accountability has a long tradition in both political science and financial accounting. In political science, John Locke's theory of the superiority of representative democracy built on the notion that accountability is only possible when the governed are separated from the governors. As a concept in ethics and governance with several meanings, accountability is often used synonymously with such concept as responsibility, answerability, blame worthiness, liability and other terms associated with the expectation of account giving. As an aspect of governance, it has been central to discussion related to problems in the public sector, non-profit and private (corporate) worlds (<http://en.wikipedia.org>).

In leadership roles, accountability is the acknowledge and assumption of responsibility for action, products, decision and policies including the administration, governance and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and answerable for resulting consequences (<http://en.wikipedia.org>). In the social context, accountability is often defined as the obligation of public power holders to account for or take responsibility for their actions. Accountability exists or face sanctions (Malena and McNeil, 2010:4). To Ola and Effiong (1999:224) accountability refers to the ability to furnish satisfactory analyses and explanation of *one's* actions in the process of discharging one's responsibilities at all levels, whether technical, administrative, political, and financial or otherwise, Peter Bird quoted in Ola and Effiong (1999) explain accountability thus: Every steward is held accountable to the person or body which entrusted resources to him whether the latter is a superior steward or the ultimate owner.

Accountability places two obligation upon a steward he must render an account of his dealing with the stewardship resources, and then he must submit to an examination (usually known as an audit) of that account by or on behalf of the person or body to whom he is accountable. This means that he must not only allow the audit to take place, but he must provide the evidence from which the auditor can verify the account rendered. This double duty or stewards, including an audit, has a long and continuous history. It is an approach to enhancing government accountability and transparency. It refers to the wide range of citizen actions to hold the State to account for its actions. Social accountability strategies and tools help empower ordinary citizens to exercise their inherent rights and to hold governments accountable for the use of public funds and how they exercise authority (Pradhan, 2010:12).

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

establishment of pattern of control over receipt and expenditure of public funds. Financial accountability is the justification of estimates, the superintendence of the use of appropriate funds, the devices for timing the rate of expenditure and the auditing of accounts (Ayo: 1998).

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

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

The ability to ensure that the above responsibilities of Local Government are carried out effectively no doubt is a function of their financial ability, political autonomy and availability of requisite manpower. Accountability which is about stewardship in this context is hinged on ensuring or making the administrators of the third-tier to be responsible for how well they have held in trust and disbursed the funds at their disposal to the betterment of the general wellbeing of the rural populace. This view is not far from the postulation of Okoko (1999) in a workshop paper titled: Accountability, Transparency, Good Governance and Political stability where he opines that;

Accountability presupposes that individuals are not only answerable but equally responsible and responsive for their actions, decision, and policies.... In all, accountability entails a relationship between a principal and its agent. The agent is expected to report back to the principal in how he/she has been able to execute the task or responsibility assigned to him/her. Consequently, where there are deviations contrary to expectations, the agent must give account. It is also expedient to note that the agent must at all times be honest and transparent in all his/her dealings not to put the principal at jeopardy.

The same is expected of politicians (Agents) democratically elected people (Principal) to hold in trust and to disburse as specified within the confines of law (bye-laws) and Acts of parliament by State House of Assembly, defining how these funds could be spent. Therefore, local government administrators are expected to give account of their

stewardship to the people who voted them in to office, of how well they have used the funds at their disposal. There are institutional measures designed to ensure accountability at the local government level. Local Government performance as widely acknowledged is assessed by the extent to which the local government councils, among others, are able to better the lots of the rural dwellers satisfactorily.

The Study Method

Due to the exploratory and explanatory nature of this study, the researcher adopts the quasi-experimental or survey design and particularly, the cross - sectional survey design. The design is informed by the fact that vital data is generated by personal interviews granted by receptive respondents; questionnaire administered to respondents who incidentally are employees of Yenagoa, Sagbama, Kolokuma / Opukuma, Ekeremor and Southern Ijaw local government and through Budgeted/Actual estimates of appropriation for infrastructure, education and healthcare service delivery from 2007-2011.

The population of study encompassed all the eight local government areas in Bayelsa State. Sagbama, Kolokuma/Opukuma, Ekeremor and Southern Ijaw and Yenagoa Local Governments and the totality of her employees make up the population of the study. The sampling technique adopted in this study for generating needed data was the simple random technique which was used to select the local government areas for the study. This technique was informed by the need to ensure that every local government had equal opportunity of being represented in the sample size.

The simple random technique indeed gave the local governments equal opportunity of being selected. Purposive sampling method was used to select respondents from recipient communities to confirm council performance. In all, a total of five hundred respondents make up the sample size. All the sample local government areas had equal distribution of respondents. This is appropriate because it provided all affected local governments equal opportunity of representation in the overall sample size. Each local government had 20% representation in the sample size

Estimates and Performance of LGCs in Bayelsa State: An Analysis

The local government system, like any other level of government, carries out capital expenditure to cover critical areas of needs of the local inhabitants. This section is devoted to presenting the capital expenditure profile of the sampled five local government areas in three critical areas namely Education, Health and Infrastructure as well as the indications of this profile on ground.

Yenagoa Local Government Council Yenagoa Local Government Council estimated the sum of N510,450,000 for capital expenditure in the critical area of education, health and infrastructures. Education accounted for 45.08%, health accounted for 21.57% and infrastructure accounted for 33.33% of the actual expenditure for 2011 fiscal year. In 2010, the council estimated the sum of N390,092,781 for capital expenditure and expended same on education which accounted for 34.87% of the expenditure, health accounted for 25.78% while infrastructure accounted for 39.33% of the expenditure.

The 2009 budget estimate for capital expenditure amounted to N488,583,434. The actual expenditure for Health development accounted for 28.85%. Education accounted for 33.99% while infrastructure accounted for 37.14%. The council for 2008 fiscal year estimated the sum of N113,500,000 for capital expenditure and expended the same on education which attracted 37.70%, health accounted for 20.17% while infrastructure accounted for 42.11% of the actual expenditure. In 2007, the local government council budgeted the sum of N390,000,000 for capital expenditure and expended 38.47% of that amount on educational development, 24.33% was expended on health while 37.18% was spent on infrastructure development.

On Project distribution of Yenagoa Local Government Council; the Council information shows that efforts have been directed in recent years to the development of critical infrastructure. Between 2007 and 2011, it provided basic infrastructure of boreholes, bridges, sewage drainage and electricity in some villages. It also carried out development activities in the areas of education and health. Within the period under study, the council carried out development projects in the area of education in Yenagoa, Okolobiri and Ogu communities. In the area of health, council records show that health centres were constructed and renovated in Obogoro and Famgbe. Infrastructural facilities of road, jetty and rural electrification were provided in Yenaka, Ikolo and Yenagoa. The audited accounts of the local government council show that the budgeted amount of money for these projects were actually expended on each of these projects within the period under study.

Kolokuma / Opokuma Local Government Council. In 2011, the council spent N417,050,000 on capital projects. Educational development accounted for 57.55%, health accounted for 11.28% while infrastructure amounted to 31.17%. In 2010, the council spent N36,000,000 on capital projects with education attracting a total of N14,000,000 representing 38.88%. Health was allocated N11,000,000 which amounted to 30.55% while infrastructure accounted for N11,000,000 representing 30.55%. For 2009, Kolokuma / Opokuma local government council expended the sum of N131,500,000. 18.28% of this amount was expended on education, 36.12% was expended on health while 49.04% was expended on infrastructure. In 2008, the council spent N76,766,949 in critical areas of development. Education accounted for 7.62% of the total expenditure, health attracted 6.40% while infrastructure accounted for 85.97%.

For 2007, N91,066,949 was expended on capital projects in critical areas of need. Education was allocated the sum of N2,850,000 which represents 3.12% of the total expenditure, health was allocated the sum of N2,916,949 representing 3.20% while N85,300,000 was spent on infrastructure representing 93.66%. A critical look at the expenditure spread shows that more money is spent on infrastructural development, apparently because of the poor nature and absence of basic amenities in the rural areas of the local government.

Ekeremor Local Government Council In 2011, Ekeremor Local Government expended the sum of N875,000,000 on capital projects. Education development accounted for 74.28% of the total expenditure, health accounted for 8.00% while infrastructure accounted for 17.71%. For 2010, a total of 688,900,000 was expended 65.39% of the amount was expended

on education, 16.02% was expended on health while 18.58% was expended on infrastructure. In 2009, the council spent N868,500,000 on capital development. Education account for 69.71% of the total expenditure, health accounted for 14.62% while infrastructure accounted for 15.65%. During 2008 fiscal year, the local government expended the sum of N240,000,000 on education, health and infrastructure. Education projects accounted for 16.66%, health represented 41.66% while infrastructure amounted to 41.06%. In 2007, the total expenditure profile of the Council on capital projects amounted to N195,000,000. Education accounted for 17.94% of the total expenditure, health accounted for 38.46% while infrastructure accounted for 43.58%. Within the last three years, the Council concentrated much on education, followed by infrastructure and health care at the rear. The audited report of Council reveals that projects intended were executed by Council to specification. Some of these projects were carried out in Alaibiri, Elemebiri, Peretongbene, Egbeme and Amabolu

Sagbama Local Government Council The council spent N605,000,000 in 2011 on capital projects. Education accounted for 33.05%, health accounted for 25.61% while infrastructure accounted for 41.32%. In 2010, a total of N330,000,000 was expended on critical projects in the area of education which accounted for 24.24%, health which attracted 30.30% and infrastructure which accounted for 45.45% of the total expenditure. For 2009, council spent the sum of N320,000,000 in providing facilities in the area of education, health and critical infrastructure. Education projects accounted for 56.26% of the total expenditure, health accounted for 12.50% while infrastructure accounted for 31.25%.

During 2008 fiscal year, a total of N95,500,000 was spent by Council to execute projects in the area of education, health and basic infrastructure. 14.65% was spent on education, 10.47% was spent on health while 74.86% was spent on infrastructure. In 2007, Council expended the sum of N57,300,000 on education, health and infrastructure. 13.96% was spent on education, 16.23% was spent on health and 69.80% was spent on infrastructure. Within the period under study, the Council spent more money on infrastructure than education and health. Water projects were carried out in Tow-Eberi and all the ward headquarters. Electrification projects were done in Tow-Eberi town, Troferi town, Sagabma town, and all the ward headquarters. School buildings were constructed and renovated in Sagabama, Okunbiri, Ebedebiri, Tow-Angiama, Ekenwari, Toru-Orua, Ayama-Ebeni and Akeddei. Also, health centres were constructed at Odoni and Ayama-Ebeni. Audited reports of Council shows clearly that these projects were executed to specification.

Southern Ijaw Local Government Council The council in 2011 spent N447,000,000 in the area of education, health and critical infrastructure. Education attracted 26.84% of the total expenditure, health accounted for 32.43% while infrastructure accounted for 40.71%. In 2010, a total of N403,500,000 was spent. Education accounted for 26.02%, health accounted for 29.73% while infrastructure accounted for 44.23% of the total expenditure. During 2009 fiscal year, the council expended the sum of N401,142,789.94 to provide the facilities in the area of education, health and infrastructure. Education accounted for 27.27% of the expenditure, health attracted 35.70% while infrastructure attracted 37.01%. For 2008, the total expenditure on critical capital projects amounted to N169,755,000.

Education accounted for 10.89%, health accounted for 29.45% while infrastructure accounted for 59.64% of the total expenditure. In 2007, the Council expended the sum of N218,000,000 in social services. Education accounted for 16.05%, health accounted for 0.91% while infrastructure accounted for 83.02% of the total expenditure. The period under study shows that council expended more money in the area of infrastructure than in the areas of education and health separately. Education, health and basic infrastructure were provided in the following communities; Ologbohiri, Ikibiri, Ologbobo, Oporoma, Tebidaba.

Analysis of Data on Respondents' Opinion on Performance of Councils

Research Question One: The audit and monitoring of councils by public accounting institutions are not strong enough to cause councils to perform effectively. The result shows that 320 respondents representing 64% concluded that the audit and monitoring of councils by public accounting institutions are not strong enough to cause councils to perform effectively. 137 respondents representing 27.4% responded in the negative while 43 respondents representing 8.6% did not know.

Research Question Two: Has any legislative council committee visited your community to inspect council's projects between 2007 and 2011? Result shows a response rate of 160 respondents representing 32% who submitted that committees of the legislature in terms of oversight function have visited their communities to inspect council projects. 269 respondents representing 53.8% responded in the negative showing that no such legislative council committees ever visited their communities. 71 respondents representing 14.2% did not express themselves.

Research Question Three: Do you consider the interference of the state government on the activities of council a factor for council poor performance? The result reveals that 327 respondents representing 65.4% of the total respondents agreed that state interference in the activities of councils are a major causal factor to the poor performance of their local governments. 113 respondents representing 22.6% responded otherwise while 60 representing 12% did not know.

Research Question Four Has council completed any project in your community between 2007 and 2011? The result obtain shows that 173 respondents representing 34.6% submitted that local governments have completed projects in their communities within the period under study. A total of 300 respondents representing 60% are of the conclusion that councils have not completed any projects in their communities, while 27 respondents representing 5.4% did not know

Discussion of Findings

The first finding of this study is that the poor performance of local governments in Bayelsa State is associated with the depraved pattern of monitoring and control of local governments by public accounting institutions. Corruption has remained a serious factor inhibiting the performance of local governments generally in the state. Both council officials and those who monitor and evaluate them are into a corrupt complicity that directs public resources away from what it was meant to be used. Monitoring organs such

as the Public Accounts Committee of the State House of Assembly, Auditor-General for Local Governments as well as the legislative councils of the local governments often connive with the executives of local governments to defraud the councils of public funds. Such monitoring institutions often pass the audit of councils as having met the standard when it is always obvious that what is provided for in the budgets are not always reflected on ground. Because of this common corrupt understanding, councils will budget for programmes without carrying them out since they are sure of getting a clean bill from public accounting institutions.

This finding is in line with the submission of Diejomaoh and Eboh (2010) that attributed the poor performance of local government to corruption and weak monitoring and evaluation of local governments. Abubakar (2010) submits that the inability of local governments to perform is a function of corruption and absence of transparency and accountability. There is nowhere local governments in the state can perform effectively where those organs of government expected to monitor and evaluate them find collaboration with them to short-change the local governments. Local governments have been assisted by these organs to perform poorly. Dare (2005), Otire (2007), Imharilahimi and Ikeanyibi (2009) all share the view that local governments have performed poorly.

The second findings show that undue state interference causes poor performance at the local government levels. One very crucial factor to the constraints of local governments' poor performance was found to be lack of autonomy – fiscal and political autonomy. Whereas, constitutionally they are creations backed by law, they do not in reality enjoy fiscal and political autonomy.

Other than statutory allocations from the federation account which are remitted to them regularly, the mandatory 10% of state government's internally generated revenue due the local governments are not remitted to them as explained by some respondents the researcher had interviews with. This position has been corroborated by Ola and Towe 2005, and Aghayere (2008) acknowledging state government interference with local government's financial allocation from the federal government and their default of the statutory contribution of 10% of their internally generated revenue to local governments. The ultimate effect of this is that local governments cannot perform very well in providing education, healthcare and infrastructure as they should, as the needed funds may also not be sufficient. It is worthy of note, that the local governments needed to get approvals from State and subsequent release of funds from the state government before, certain major infrastructure can be constructed in recent times as observed in the cause of this study. The implication of this lack of fiscal autonomy has been a reduction in the revenue base of the local governments and therefore resulting to poor performance.

The third finding of the study was that the legislative councils of the local governments are so weak to cause the executives to implement budget provisions to specification. In the ideal sense, the chairman of Local Government is required by the local government law to present before the legislative council of the local government monthly report of council on the performance of the local government generally, failure of which can lead to impeachment. Council Chairmen do not do this in Bayelsa State and the legislature does not possess the temerity to start an impeachment process on them. The budget of council

that is expected to be scrutinized by the council legislature are rather put together at the state level while the legislature will be summoned as rubber stamp to pass the budget without any form of indebt analysis. In fact, the legislature cannot start an independent process of removing a local government chairman who has faulted. It is very obvious therefore, that where the chairman understands clearly that the legislature has no form of control over him, he does what he wants with impunity. Part of this freedom accounts for why the executive raise budgets and implement another thing.

What is quite revealing being the answers to whether or not the budgetary provision where actually expended and the acclaimed projects are in existence? Indeed, a careful observation of the budgets for the period under study shows that in the area of education, approved estimates were expended minimally on renovations/building of classroom and acquisition/distribution of learning aids-books and desks. While there was no clear cut way of affirming acquisition and distribution of drugs in the area of healthcare, the claims for building of health centres, renovations and supply of medical equipment to the Local Government Areas, could not be corroborated. Yet there were health centres seen in most communities of almost all the Local Government Areas. It was found that most of them were built courtesy of MDG (CGS) of the Federal/State Governments. Consequently, approved estimates, though in some cases not even enough for actual expenditures in the health sectors of Local Government Area, it was more of a sham than reality.

Finally, in terms of infrastructure by way of water resources and water supply, all approved appropriation and actual expenditures were not depicting reality. Very rare instances of actual sinking of bore-holes which were not working for lack of power and maintenance were recorded in few communities of all the Local Government Areas. Almost everybody lived on either private boreholes or commercial boreholes sunk by businessmen in the community. Besides, the claim of rural electrification of all Local Government Areas is not true. All appropriations budgeted and claimed to have been spent in virtually all the Local Government Area are not in existence. In fact, communities with electricity are communities both wired by NDDC or Bayelsa State Government and hooked up to the national grid. Other communities are those benefiting as part of social responsibilities extended to the host communities by Multinational Oil Companies Operating in the State. As regards bridges and roads (earth or concrete work ways), only in 2011 that evident of most concrete work ways, concrete jetties and roads could actually be seen. Previous claims in terms of budgetary provisions approved and actually expended as claimed do not exist.

In the light of the aforementioned one wonders the roles played by the Control agents – Public Accounts Committee (PAC) of the state house of Assembly, the internal audit units of Local Government Areas and the Council (legislature itself). The Public Accounts Committee of Bayelsa State House of Assembly perhaps for negligence, complicity or compromise have not carried out their oversight functions for the periods investigated in this study concerning the activities of local government administrations that have not lived up to expectation. Besides, the internal audit units of each local government alongside the council (legislative arm of LG), equally have not done their control duties. Whereas the internal auditors lacked independence (their office is under the chairman's) and mostly

compromise to have their positions and location retained. The councilors are completely passive courtesy of lack of political autonomy as the Chairman. In fact, it is found that the internal auditor who is supposed to vet every voucher before payments is by – passed to the council treasurer and to the cashier for payments.

They cannot raise audit-alarms where need be, for they stand to be transferred to very far interior areas away from their families and friends. Even when such alarms are raised, they are not acted upon. In fact, your petition is used to notify the chairman with which you start facing witch –hunting. Impliedly, there is an understanding between the PAC and the chairman. This could account for why the PAC is passive on local government financial administration in the state.

Summary of Findings, Conclusion and Recommendations

From the analysis above, the following findings were made: (a) Poor performance of local governments in Bayelsa State is associated with the depraved pattern of monitoring and control of local governments by public accounting institutions. (b) Undue state interference in the activities of local governments contributes sufficiently to the poor performance of local governments in Bayelsa State. (c) Legislative councils in Bayelsa State are so weak to cause the Executive to implement budget provisions to specification.

Conclusion The performance of local government has remained in the front burner of debate in local government study. Contributors have outlined various sources of the poor performance of local government. While some locate the problem on inadequate funds, others look at it from the angle of poor executive capacity. This study strongly locates the problem on the moral weakness of public accounting institutions in the monitoring and evaluation of local government activities. The public accounts committee of the State House of Assembly is not alive to its responsibility. The Auditor-General for local government, the internal auditors and the local government legislative councils do not correctly carry out their control functions on the local government system. We conclude that public accounting institutions contribute immensely to the poor performance of local governments in Bayelsa State. It is our candid submission also that the interference of the state in the activities of local government has a strong association with the poor performance of local governments in Bayelsa State. Finally, the local government legislative councils are so weak that they cannot cause the executives to implement budget provisions to specification.

Recommendations Arising from the findings of this study, the following recommendations are made. (a) Public accounting institutions such as Public Accounts Committee of the House of Assembly, Auditor General for Local Governments, Local Government Legislative Councils should be assisted by external auditors to evaluate the activities of local government annually. These external auditors should be paid by the State Ministry of Local Government. This idea is to reduce the rate of compromises that occur during the auditing of local government account. (b) The National Assembly should review the constitution and grant autonomy in its totality to local governments. This will reduce the usurpation of its functions and the control of its resources by state government.

This autonomy will also strengthen the legislative councils of local governments to exercise their full control over the activities of the executives.

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