

# **ANALYZING ACCOUNTABILITY AND TRANSPARENCY AS MAJOR TOOLS FOR LOCAL GOVERNMENT ADMINISTRATION IN NIGERIA: A STUDY OF YEWA SOUTH LOCAL GOVERNMENT**

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**Abstract:** *This study is aimed at examining the relationship that exists between accountability and transparency on local government administration. The study also investigated the effect of these tools which can help promote citizen's engagement and participation thereby improving the quality of services delivered. With reliance on primary and secondary data, the paper observed that the goal of improving accountability, transparency and reducing inefficiency at the local government level should not be viewed in isolation, but as part of the broader issue of governance and public management. The theory of accountability and social contingency theory of accountability proved useful in highlighting issues that affects accountability and transparency in Nigeria's local government administration. The study thereafter recommends that local government chairmen should discharge their responsibility effectively and efficiently with high level of transparency and accountability as these will enhance the standard of living of ordinary citizens so as to give a new sense of direction to local government administration in Nigeria and that local government legislators should use their independence to carry out effective oversight function and continue to make laws that will benefit their locality.*

**Keywords:** *accountability, transparency, administration, local government.*

## **1. INTRODUCTION**

One of the basic problems facing every local government in Nigeria is the lack of accountability and transparency in the local government administration. Accountability and transparency are among the rights and expectations of the citizens in a Democratic society that their Leaders should give an account of all their actions, decisions, and their financial spending while in office and it is equally expected that all the activities taking place in the Local Government are open to all and sundry within the local government. It is imperative to say that these two major tools are lacking in Nigeria Local government which has resulted to political apathy, tax evasion and avoidance at local government level, created wider lacuna between local government administration and the local government people, poor revenue generation, poor infrastructural development, low and

inefficient service delivery by local government. Transparency and accountability are essential components of democratic government and governance, nationally and locally. To underscore the importance of accountability and transparency in Nigeria local government, section 7(1) of the 1999 constitution of the Federal Republic of Nigeria specifically guarantees a democratically elected local government system, while schedule 4 of the same constitution defines the functions of the local government (FGN, 1999). The implication of its constitutionally guaranteed governance structure and its closeness to the people is that the institution of transparency and accountability and their norms in governance should be more evident at this level. (Enofe, Aigboduwa; Audu & Idemudia, 2015).

The aim of this research is to examine the relationship between Accountability and Transparency on local government Administration in Nigeria. This study furthermore investigates the effect of accountability and transparency on local government service delivery and to highlight some challenges of accountability and transparency in the local government with focus on Yewa South Local Government Area of Ogun State.

Research Hypothesis:

- 1. There is significant relationship between accountability, transparency and Local Government Administration in Yewa South Local Government.*
- 2. There is correlation between accountability, transparency and local government service delivery in Yewa South Local Government.*

## **2. CONCEPTUAL CLARIFICATIONS**

### **2.1. CONCEPT OF ACCOUNTABILITY**

The term accountability is linked to the idea of stewardship. The term could also be viewed as a summation of giving account of actions taken and being held answerable; and to give account would, by itself, be inadequate unless there is a means of holding the actor responsible. Accountability as a term most times refer to a conceptual umbrella which cut across various prominent concepts like equity, transparency, responsiveness, integrity, democracy, efficiency and responsibility (Mulgan 2000; Behn 2001; Dubnick 2002; Enofe, Aigboduwa, Audu & Idemudia, 2015). The term accountability has been adopted to represent the popular term used to describe any mechanism that makes powerful institutions responsive to their particular publics (Mulgan, 2003). Akindele and Adeyemi (2011) in their work, argue that the concept of accountability has been differently defined by scholars. Accountability has been conceptualized as way of being answerable or liable for one's actions or inactions, conduct in office or position. Accountability as a term has also been defined as the process of getting elected officials and other office holders accountable and more responsible to the people who got them elected or appointed them for their action while in office. They further opined that accountability connotes the state or quality of being liable and required by a specified person or group of people to report and justify their actions in relations to specific matters or assigned duties.

Accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards. The officer reports fairly and accurately on

performance results vis-à-vis mandated roles and plans (Adegbite, 2010). It means doing things transparently in line with due process and the provision of feedback. Many social relationships carry an element of accountability within. Accountability is all about being answerable to those who have invested their trust, faith, and resources in the public servants. Accountability is an obligation to answer for the execution of one's assigned responsibilities. Accountability in the public sector is the requirement to provide explanation about the stewardship of public money and how the money has been used.

Accountability is not just about the responsibility of public officers and the institutions to the people they support to serve but also includes willingness on the part of the office holder to submit to scrutiny at the appropriate office he/she is holding. Accountability as a concept has been further classified into the following; Individual Accountability, Managerial Accountability, Fiscal Accountability and Administrative Accountability (Adagbabiri, 2015).

Administrative accountability refers to the responsiveness of appointed public officials to the (elected) political executive as well as to the public or the governed; because of the permanency of tenure and expertise (acquired in order to cope with the explosion in scientific and technological knowledge), appointed officials are in a position of power vis-à-vis the laymen politicians (for the most part) in the executive and legislative branches. It is the accountability of government (public officials both elected and otherwise) to the voting public through the ballot box. It is the giving account of governmental actions/inactions to the general public who through their votes afford them such positions and to enable the public believe in such government or give a continuous support in future election.

## **2.2. CONCEPT OF TRANSPARENCY**

Generally, transparency means openness, communication and accountability. Transparency in the public services means when a public office holder is open everywhere and every time as possible when it comes to issues of decisions and actions they take. In furtherance to this, they should be able to give reasons for their actions and inactions (Chapman, 2000). When transparency is radical in management, it involves decision making being carried out publicly. Richard (2004), in his work, "what is Transparency?" sees transparency as an active disclosure. Similarly, various scholars have defined government transparency as the publicizing of incumbent policy choices, and the availability and increased flow to the public of timely, comprehensive, relevant, high-quality and reliable information concerning government activities. Transparency has been generally supposed to make institutions and their office-holders trusted and trustworthy (O'Neill, 2002).

Transparency International (2015) defines transparency as a way of shedding lights plans, rules, processes and actions. It is a way to know why, how, what and how much. Transparency ensures that public officials, civil servants, managers, board members and business men act visibly and understandably and report on their activities, this therefore imply that the general public can hold public servants accountable for their actions and inactions. Transparency is one of the surest ways to guard against corruption. Transparency provides assurance to the organization that systematic information are

provided in an orderly manner and according to clearly laid down rules, principles and procedures. Transparency enables an organization to answer the basic questions such as, of whom is information being demanded? What specific information? and for what purpose? (Florini, 1999 in Aigbokhaevbolo; Oziegbe 2016).

Transparency is characterized by the following:

- (a) A disclosure system.
- (b) Access to information.
- (c) Openness to public participation.
- (d) Absence of undue secrecy.
- (e) Readiness to face and accommodate legitimate scrutiny.
- (f) Humility on the part of executive office holders through readiness to answer questions raised by citizens.

Transparency is therefore an instrument of accountability. Transparency is impossible or very difficult where freedom of access to public information is not guaranteed in law or statute (Waziri, 2009).

### **2.3. CONCEPT OF LOCAL GOVERNMENT ADMINISTRATION**

The guidelines for Local Government reform of (1976) defines Local Government as the government at the local level exercised by the representative council created by law to perform certain function within defined areas; however it is a level of governance put in place to carry out specific function to meet the needs of rural dwellers. Local government is also seen as a political division of a nation or in federal system, state which is constituted by law and has substantial control over the affairs of the local people. Also, Local Government as a concept has attracted the attention of many scholars in the academia who have defined it in several ways. For instance Agagu (1997) asserts that Local Government is a government at the grassroots level of administration meant for meeting peculiar needs of the people. In his analysis, he viewed Local Government as a level of government which is supposed to have its greatest impact on the people of the grassroots. Aransi (2000) opined that Local Government is a Government administrative unit closest to the people, or in general parlance, the grassroots. Local government according to him acts as veritable agent of local service delivery, mobilizer of community based human and material resources, and organizer of local initiatives in responding to a wide variety of local needs and aspirations, it provides the basic structures and conditions for grassroots participation in democratic process.

The Need for Accountability and Transparency in Local Government Administration

- It conferred integrity on Public office holders (Omowunmi 2016)
- It engender fulfillment of responsibility
- It enhances public trust on public officials
- It resolves the problem of impunity
- It engender sense of fulfillment on public office holder
- It is divine requirement (Romans 14 vs 12, 1 Cor, 4vs 2)
- It enhances mass Public participation
- Reduces corrupt practices

- It is an ideal configuration of good governance (Adagbabiri 2015).
- Address the issues of the integrity of the local government.
- Transparency and accountability are essential components of democratic government and governance, nationally and locally (Arneil G Gabriel 2017).
- Some of the problems facing Accountability and Transparency at Local Government Level in Nigeria are; Corruption, God-fatherism, Nepotism, Parochial political culture, Cross-cultural social influence and Loop-sided federal structure.

Challenges of Accountability and Transparency at Local Government Level in Nigeria

- God-fatherism and Prebendalism
- Prevalent of Corruption at Local Government Level
- Political Apathy at Local Government Level
- Faulty Electoral Process
- Constitutional Delinquency

### **3. THEORETICAL FRAMEWORK: THEORY OF ACCOUNTABILITY**

This theory of accountability was proposed by Vance, Lowry and Eggett (2015). It explains how the perceived need to justify one's behaviors to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached. In turn, this perceived need to account for a decision-making process and outcome increases the likelihood that one will think deeply and systematically about one's procedural behaviors. This theory was originally developed by Tetlock, Lerner, and colleagues and has been effectively applied in organizational research. Importantly, as explained carefully by Vance, Lowry, and Eggett (2013), a useful way to understand accountability is to distinguish between its two most prevalent uses: (1) as a virtue and (2) as a mechanism. As a virtue, accountability is seen as a quality in which a person displays willingness to accept responsibility, desirable trait in public officials, government agencies, or firms; hence, in this use, accountability is a positive feature of an entity. As a mechanism, accountability is seen as a process in which a person has a potential obligation to explain his or her actions to another party who has the right to pass judgment on the actions as well as to subject the person to potential consequences for his or her actions. Accountability theory focuses on the process of accountability. Accountability theory proposes several mechanisms that increase accountability perceptions. For example, "even the simplest accountability manipulation necessarily implicates several empirically distinguishable sub manipulations" (Lerner and Tetlock 1999), including the presence of another person, identifiability, and expectation of evaluation.

#### Tetlock's Social Contingency Model of Accountability

Social contingency theory of accountability as, by far, provided the most influential conceptual foundation for the existing body of accountability research. Specifically, Tetlock argued that accountability is the fundamental social contingency driving individual's behavior and decision. This is because individuals are concerned about their image and status; because accountability entails an expectation of a potential

evaluation. Individuals position themselves to defend their decision or actions should they be subject to evaluation.

Furthermore, Tetlock (1985, 1992) was a proponent of what has been labelled the phenomenological view of accountability (Frink and Klimoski, 1998). Under this view, accountability is seen as a state of mind rather than a state of affairs. The phenomenological approach acknowledges that objectives, external conditions are important in a discussion of accountability, because individuals use these objective conditions to form their subjective assessment of accountability.

#### 4. METHOD OF DATA ANALYSIS

The collected data was analyzed based on descriptive statistics using a frequency distribution method of analysis and chi square, all the twenty-five elected and appointed officials were chosen as sample population size from Yewa South Local government Ilaro area of Ogun state. Only twenty-three of the questionnaires distributed were returned.

##### *Presentation of Results*

This section of the questionnaire focuses on the respondent's view on Accountability and Transparency for Local Government Administration.

**Table 1 Accountability and Transparency are essential for Local Government Administration**

Responses	Frequency	Percentage (%)
Strongly Agree	18	78
Agree	5	22
Undecided	-	-
Disagree	-	-
Strongly Disagree	-	-
Total	23	100

Source: Field Survey (2019)

Table 1 shows that 78% of the respondents strongly agree that accountability and transparency are essential for local government administration in Yewa South Local Government Area; 5% agree that accountability and transparency are essential for local government administration in Yewa South. This shows that majority of the respondents 18 representing 78% agreed to the statement above.

**Table 2 Accountability and Transparency tends to enhance effective service delivery at the Local Government Level**

Responses	Frequency	Percentage (%)
Strongly Agree	20	87
Agree	03	13
Undecided	-	-
Disagree	-	-
Strongly Disagree	-	-
Total	23	100

Source: Field Survey (2019)

Table 2 shows that accountability and transparency tends to enhance effective service delivery at the Local Government Level; 20% strongly agree; 03% agree to this statement. These responses present heavy evidence of how transparency and accountability enhance effective service delivery in Yewa South Local Government.

**Table 3 Accountability and Transparency promote Citizen’s Participation at Local Government Level**

Responses	Frequency	Percentage (%)
Strongly Agree	20	87
Agree	03	13
Undecided	-	-
Disagree	-	-
Strongly Disagree	-	-
Total	23	100

Source: Field Survey (2019)

With table 3 above, 20% of the respondents strongly agree that accountability and transparency promotes Citizen’s participation at Local Government Level; 03% of the respondents were of the opinion that accountability and transparency promotes Citizen’s participation at Local Government Level by agreeing to the statement.

**Table 4 Accountability and Transparency has significant effect on Revenue Generation in Yewa South Local Government Area**

Responses	Frequency	Percentage (%)
Strongly Agree	15	65
Agree	05	28
Undecided	03	07
Disagree	-	-
Strongly Disagree	-	-
Total	23	100

Source: Field Survey (2019)

Table 4 shows that 15% of the respondents strongly disagree that accountability and transparency has significant effect on Revenue Generation in Yewa South Local Government Area; 05% of the respondents agree that accountability and transparency has significant effect on Revenue Generation in Yewa South.

**Table 5 God-fatherism, Corruption and Political Apathy endanger Accountability and Transparency at Yewa South Local Government Area**

Responses	Frequency	Percentage (%)
Strongly Agree	10	43
Agree	13	57
Undecided	-	-
Disagree	-	-
Strongly Disagree	-	-
Total	23	100

Source: Field Survey (2019)

Out of the 23 respondents, 43% of the respondents strongly agree that God-fatherism, Corruption and Political Apathy endanger Accountability and Transparency at Yewa South Local Government Level; 57% of the respondents agree to the above statement. With this statement, it is clear that a higher numbers of the respondents beliefs that God-fatherism, Corruption and Political Apathy are factors that endanger accountability and transparency in Yewa South.

**Table 6 Citizens can make Elected Appointed Officials Accountable to the Public in Yewa South Local Government Area**

Responses	Frequency	Percentage (%)
Strongly Agree	08	35
Agree	06	26
Undecided	04	17
Disagree	05	22
Strongly Disagree	-	-
Total	23	100

Source: Field Survey (2019)

Table 6 indicates the respondents' responses to Citizen's role in ensuring that elected appointed officials are accountable to the Public. 35% strongly agree to the statement; 26% agree; 17% were undecided while 22% disagree. On average this shows that majority of the respondents 08 representing 35% agree to the statement.

## 5. DISCUSSIONS OF FINDINGS

The goal of improving accountability, transparency and reducing inefficiency at the local government level should not be viewed in isolation, but as part of the broader issue of governance and public management. The study asserts that a higher number of respondents agreed to the various questions asked. From the results, majority of the strongly agreed that accountability and transparency tends to enhance effective service delivery at the local government level. The study further reveals that God-fatherism, Corruption and Political Apathy endanger Accountability and Transparency at Yewa South Local Government Area. This was in line with Enyi, (2013) that problem of poor leadership and other operational factors are equally responsible for the dismal records of transparency and accountability in the local councils of Nigeria.

## 6. CONCLUSION AND RECOMMENDATIONS

This paper examined the relationship between accountability and transparency on local government Administration in Nigeria. From the foregoing, it is deductible that imbibing the culture of accountability and transparency in our local government administration is synonymous to the much needed development at the grassroots level. However, from the study it was revealed that there are some challenges facing the local government in exhibiting a high level of transparency and accountability. The study identified God-fatherism, Corruption and Political Apathy among these challenges.

Demands from political God-fathers have not helped council chairmen in performing their duties by been transparent and accountable to the people.

Finally, it was revealed that accountability and transparency are essential for local government administration. Local governments across the nation cannot run effectively without the officials been transparent and accountable to the citizens since the local government is the tier of government that is closer to the people.

In view of the above findings, it is hereby recommended that local government chairmen should discharge their responsibility effectively and efficiently with high level of transparency and accountability as these will enhance the standard of living of ordinary citizens so as to give a new sense of direction to local government administration in Nigeria. Local government legislators should use their independence to carry out effective oversight function and continue to make laws that will benefit their locality. In conclusion, disciplinary measures should be put in place to deal with local government officials who are not transparent when performing their duties and responsibilities. Measures for these actions should be enforced without fear or favour as it will help local governments perform more effectively and bring about the much needed development at the grass root level.

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