



Institutional mechanisms for local government accountability: Evaluating the Nigerian provisions against the European charter of local self-government

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ABSTRACT

This study examines the role of institutional mechanisms in local government accountability by undertaking a comparative assessment of the Nigerian institutional provisions against the European Charter of Local Self-Government. The specific objectives of the study are to examine the institutional mechanisms for local government accountability in Nigeria, evaluate the Nigerian mechanisms, using the provisions of the European Charter of Local Self-Government and subsequently determine how the effective deployment of institutional mechanisms may enhance the prospects of local government accountability. The study adopts as methodology a comparative analytical framework, under which it uses the provisions of the European Charter of Local Self-Government to evaluate the Nigerian institutional mechanisms. Findings of the study led to a conclusion that for emerging political systems, which Nigeria typifies, institutionalized mechanisms of (political) accountability in the local government system, are truly less effective than the non-institutionalized or informal mechanisms. For the effective deployment of institutional mechanisms to enhance the prospects of local government accountability, the study concludes that a judiciary component of the local structures of governance is an unconditional necessity, as in the absence of such conditions; the incidence at the local level, totally ceases to be describable as government.

Keywords: Institutional Mechanism; Local Government; Accountability; Nigeria; European Charter; Local Self-Government

1. INTRODUCTION

A central concern of contemporary governance is the accountability of public officials and institutions [1]. Hence, improving government accountability improves service delivery. Conversely, increasing the resources allocated for public services without fixing the accountability incentive-structure will most likely not translate into greater development benefits [2]. Actually, accountability incentive structure, translates to institutional mechanisms. The general objective of this study therefore is to examine the role of institutional mechanisms in local government accountability, by undertaking a comparative study of the Nigerian institutional provisions against the European Charter of Local Self-Government [3]. The specific objectives are to (i) examine the institutional mechanisms for local government accountability in Nigeria (ii) evaluate the Nigerian mechanisms, using the provisions of the European Charter of Local Self-Government and (iii) determine how the effective deployment of institutional mechanisms may enhance the prospects of local government accountability. The study adopts as methodology, a comparative analytical framework, under which it uses the provisions of the European Charter of Local Self-Government to evaluate the Nigerian institutional mechanisms (for local government accountability). The study's theoretical framework is actually the systems theory. It is neither institutionalism nor new institutionalism. Methodologically, it is important to set apart a theoretical system from an empirical system. The former is a complex of concepts, suppositions, and propositions, having both logical integration and empirical reference, while the latter is a set of phenomena in the observable world that is amenable to description and analysis, by means of a theoretical system [4]. It is the theoretical system, which we are referring to in this study.

2. STATEMENT OF THE PROBLEM

It is indeed believed that the plethora of maladies plaguing the Nigerian political, social and economic landscape derive considerably from the poor disposition of political leadership to the cardinal democratic principle of accountability in public governance [5]. This plethora of disorders equally extends to the local government system. Hence, citing earlier scholars: [6-9], Adeyemi, et al [10] highlight as follows: Local government is the third tier in Nigeria's federal system. To underscore its importance, 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 governments. Local government is accordingly the government at the grassroots that is nearest to the local populace. 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. But contrarily, local governments in Nigeria are often seen as nurturing-grounds for barefaced corruption and near absence of transparency and accountability, in the conduct of governance [10].

The Nigerian Federation consists of 744 local government areas. Local governments in this confederacy are intended to serve as the lower tiers of governance that will be most responsive to the needs of the people; they are also expected to enhance political participation

at the grassroots but this is not the case; instead of discharging their functions as development centers, local governments have acquired notoriety for corruption, fiscal indiscipline and overall irresponsibility. The lack of integrity, transparency and accountability at the level of governance, definitely constitutes a heavy toll on the well-being of ordinary Nigerians. Stealing has become a major hobby and pastime for Nigerians in high places. It has become a big-time business. All arms of government are affected, local government inclusive [10].

Hence, while the Nigerian state grapples with the problem of accountability in its local government system (a development that necessitates increasing research attention), the work of Himsworth [11] also caught our attention. He sees the European Charter of Local Self-Government (1985) as probably the highest profile product of the Council of Europe and further wonders if the terms and mode of the implementation of this charter have the potential for application beyond (the countries of the Council of) Europe. We have also accordingly wondered if the provisions of the European Charter of Local Self-Government could be adapted in strengthening the institutional mechanisms for local government accountability in Nigeria. We attempt in this study therefore, to use the provisions of this (high profile) Charter (the European Charter of Local Self-Government), to evaluate the institutional mechanisms for local government accountability in Nigeria, as a contribution to the existing debates on local government accountability in the emerging political systems.

3. CONCEPTUAL ISSUES

3. 1. Local Government

Local government as a concept has created excitement within the scholarship and practicing world of administration. It has attracted the attention of many scholars within the academia, who have seriously analyzed and dug deep into the meaning, genesis and the need for its existence, within all political arrangements of the world [10]. Local government generally is conceived as a form of public administration, which, in a majority of contexts, exists as the lowest tier of administration in a governmental system [12]. According to Adeyemi [13], local government is a multi-dimensional concept, characterized by the following dimensions:

- (i) **Social Dimension:** From the social dimension, local government is a social institution. It is an organized social entity based on the feeling of oneness.
- (ii) **Economic Dimension:** Local government is an economic institution with a foremost role to play in promoting the economic well-being of the people of the locality.
- (iii) **Geographic Dimension:** Local government also has a geographical dimension. From the perspective of a specific and defined territorial jurisdiction over a particular human habitation, the local government may be conceptualized in geographic terms. The geography of local government, which includes physical, demographic and economic features, has its impact on its policies, administration and law.
- (iv) **Legal Dimension:** Local government is a legal institution in the sense that law of a competent and higher authority establishes it.

- (v) Political Dimension: Local government is seen as a political institution, a political mechanism for governance at the grass root level.
- (vi) Administrative Dimension: Local government has an administrative dimension. It has its local bureaucracy like other higher levels of government that coordinates the activities and the operations of day-to-day running of the system.

The Guidelines for Local Government Reform in Nigeria (1976) however, defines Local Government as:

Government at local level exercised through representative councils established by law to exercise specific powers within defined areas. These powers should give the councils 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, through devolution of functions to these councils and through active participation of the people, and their traditional institutions, that local initiative and response to local needs and conditions are maximized [14].

From this Nigerian viewpoint, local government denotes an institutional arrangement. In other words, local government is an institution on its own. It also effectively exists within a system that receives input from some other institutions and its output is expected to also grow these other intuitions. We are also of the opinion in this study that local government is a process - of ensuring that every citizen, irrespective of the citizen's geographical location, feels the positive impact of government. In meeting these challenges, the local government system (in Nigeria) requires accountability.

3. 2. Accountability

One of the main difficulties in studying accountability empirically, is the lack of consensus on the conceptualizations [15]. In other words, the concept of accountability creates immense divergence in interpretations. Hence, its ordinary usage, usually calls for the next question: what type of accountability? However, accountability, posits Economic and Social Council [16] is one of the prerequisites of democratic or good governance. It entails holding elected or appointed officials, charged with a public mandate, responsible and answerable for their actions, activities and decisions. Accountability seeks to know who is liable for what and what kind of conduct is illegal. Indeed, accountability may be categorized into four broad types:

- (a) Accountability is associated with the idea of answerability, based on the premise that individual identity is determined by one's position in a structured relationship;
- (b) Liability, a second form of accountability, sees individual identity, rooted in more-formalized expectations, developed through rules, contracts, legislations and similar relationships, based on legalistic standing;
- (c) Accountability is associated with role-based expectations. Such roles foster blameworthiness as a basis for shaping and directing one's behaviour;

- (d) Accountability-expectations are derived from an individual's perceived status in a community, where attributions come into play [16].

The attempted comprehensiveness of the above position is duly acknowledged in this study. However, it still leaves uncovered, many variants of the concept of accountability. These specific variants of accountability accordingly, still include political accountability, government / governmental accountability, public accountability, social accountability, bureaucratic / administrative accountability, executive accountability, legislative accountability, electoral accountability, ethical accountability, legal accountability, financial accountability, *et cetera*. And many a time, these accountability demarcations also possess overlapping characteristics.

This may create difficulties for valid scientific conclusions. Hence, accountability discourses demand specificities about the variant of accountability that is in focus. It should be noted that accountability is an instrument of public governance and its scope of use is subject to both objective and subjective conditions. It may, therefore, not be conceptualized in the same way in different political systems. The relationship among accountability, responsiveness and governance-performance depends mostly on the particular forms of accountability used in the given political environment [15]. In other words, the relationship depends on the particular mechanism of accountability. Consequently, despite the expansion of scope in its possible definitions, accountability critically remains an amorphous concept that is difficult to define.

However, broadly speaking, accountability may exist when there is a relationship in which an individual or body, and the performance of tasks or functions by that individual or body, are subject to another oversight, direction or request that they provide information or justification for their actions [17]. Accountability, it can be argued, is the fundamental prerequisite for preventing the abuse of political power by government and directing such power towards promoting the rights of citizens [1]. At the centre of the concept of accountability therefore, is the checking and balancing of potential abuse of power by public officials, with the objective of limiting the potential for corruption of public offices and officials [18] in Abuodha [17]. We underscore that in this study, the focus is on political accountability.

3. 3. Political Accountability

Aucoin and Heintzman [19] in Yilmaz, Beris & Serrano-Berthet [2] see political accountability as a process whereby, citizens hold elected officials to account, for their behavior and performance - say, through elections. Political accountability can also be improved by having elected local officials oversee local executives, increasing awareness about policy performance of local governments, or involving citizens directly in decision-making, beyond elections [2]. Hence, strengthening the political dimension of local accountability requires some safeguards in local electoral systems and local council oversight. On the demand side, political accountability-measures allow for citizen-initiated legislation (petitions), referendums, or recalls of elected public officials. They include procedures for public petitions to adopt, amend, or repeal an act, law, or executive order. They also empower citizens to demand public hearings on policy decisions and actions and to appeal to citizen-ombudsman offices in local governments [2]. According to Ugandan [5], a useful perspective from which to approach an understanding of political accountability is the idea of sovereignty.

Political accountability he contends, is therefore the accountability of the government, comprising civil servants and politicians, to the public and to legislative bodies such as congress or parliament.

3. 4. Institutional Mechanisms

From the broad sense, the public-agency theorists define accountability as an account-giving relationship between a public agent - the accountant - and a forum of stakeholders - the principal, or the accountee [15,20].

Depending on the organizational feature of the principal and the agent, equivalent institutions of accountability are established to hold the former answerable for their actions and decisions, during the processes of public administration, including the possibility of imposing sanctions, if misconducts are found.

From a narrower sense, it is seen as a standard of performance, an incentive mechanism, or a control means [15]. Hence, accountable governance cannot be achieved if there are no effective mechanisms in place, to hold public actors on the virtuous path and to prevent them from misconduct [20, 15]. Bovens [21] therefore defines accountability as both a virtue and a mechanism. As a virtue, it is a set of standards of good governance performance. As a mechanism, it is a set of institutional arrangements designed to communicate the principal's norms of being accountable and giving incentives for all parties to perform up to standard. Each political regime and culture has its own connotation of 'being accountable' and it, therefore, sets their own standards of accountability and establishes their own mechanisms to ensure their achievement and durability [15].

Vu & Deffains [15] further differentiate between formal and informal mechanisms of accountability, highlighting that so far, formal and informal accountability has been assimilated to formal and informal institutions.

Thus, formal accountability has some aspects of a formal institution. It is a set of institutional arrangements (rules and procedures) that are created, communicated and enforced by the state or state bodies, such as constitutions, statues, laws, regulations, courts, legislatures, and bureaucracies [22,15]. Furthermore, the following table illustrates the different characteristics of formal and informal accountability and for the purposes of this study; we finally begin to arrive at the proper context of institutional mechanisms.

Table 1. Formal and informal mechanisms of accountability.

	Formal Accountability	Informal Accountability
Legal Binding	Yes Well-written in legislation	No Unwritten in legislation
Control	Direct (legislative, executive, judicial and hierarchical)	Indirect (the third party, not the state)
Mechanisms of account-giving	Bureaucratic	Responsive and proactive

Incentives	Formal channels of rewards and sanctions	Informal channels of rewards and sanctions
Institutions of accountability	Bureaucracies, Fiscal Target, Target Investment Programs, Oversights, Election	Identity, Media, Independent Institutions, NGOs, Civil Society, Norms, Social Networks

Source: An adaptation from Vu & Deffains [15]

We therefore agree that formal mechanisms of accountability are usually embedded in pieces of legislation [15]. They are the legally binding aspects of a system of direct legislative, executive, judicial and hierarchical controls in a polity. Bureaucratic processes also usually mark this category of mechanisms. We therefore argue in this study that formal mechanisms of accountability can also be regarded as the institutional mechanisms of accountability. Differently and precisely expressed, institutional mechanisms of accountability are formal mechanisms.

4. THE INSTITUTIONAL MECHANISMS FOR LOCAL GOVERNMENT ACCOUNTABILITY IN NIGERIA: POLITICAL ACCOUNTABILITY MECHANISMS

The Local Government system in Nigeria has historically undergone a number of epochs: native authority or indirect rule system, local administration system, democratization of the system and the separation of traditional / emirate council from democratic local government system. The last of these epochs is the most spectacular in the way it deepened and still deepens democracy at local government level [23]. To date, this last epoch has had not less than nine reforms. These are: the 1976 Guidelines for Local Government Reform, the 1979 Constitution of the Federal Republic of Nigeria, the 1984 Dasuki Report on the Nigerian Local Government System, the 1988 Civil Service Reforms in the Local Government System, the 1989 Constitution of the Federal Republic of Nigeria, the 1992 Handbook on Local Government Administration, the 1989 Constitution of the Federal Republic of Nigeria, the 1999 Constitution of the Federal Republic of Nigeria and the 2003 Review of Local Government Councils in Nigeria [23]. Each of these areas of local government administration and their attendant reforms, equally imply ostensibly, inputs and outputs of institutional mechanisms. It would therefore be incorrect to suggest that at this stage of local government evolution in Nigeria, institutional mechanisms do not exist for political accountability in the local government system. It will also not be correct to assert that the existing institutional mechanisms are easily locatable. Hence, the institutional mechanisms that we have identified are all anchored on the 1999 Constitution of Nigeria [24] and its interpretation and application by the different States' Houses of Assembly, as empowered so to do, by the Constitution. Consequently, Section 7(1) of the Constitution stipulates as follows: A system of local government by democratically elected local government councils is under this Constitution guaranteed; and accordingly, the Government of every State shall, subject to Section 8 of this Constitution, ensure their existence under a Law, which provides for the establishment, structure, composition, finance and functions of such councils.

Awotokun [25] further explains that the way and manner of operations of Local Government Councils across Nigeria under the 1999 Constitution vary from state to state as this to a large extent is determined by the Local Government Law enacted by each States' House of Assembly. Thus, while some states tend to favour the fusion of executive and legislative arms, others prefer the separation of powers as espoused by presidential democracy. Those who opted for the Westminster model have anchored their argument on paucity of financial resources and the need to preserve the available funds for grassroots development, while the proponents of the presidential system highlight the need to sustain presidential system at local level, in order to be in consonance with the state and federal governments' structures. Despite these constitutionally permissible variances, what is obtainable in each of such governance trajectories are institutional mechanisms. Still under the foregoing scenario, we have in this study, further identified the existing institutional mechanisms for local government accountability in Nigeria as follows:

- (a) The Constitutional Provision for Elective Local Government System. This is a political accountability mechanism. The elected local government officials are subject to periodic elections. Thus, it is only to the extent that they are accountable to the citizens that they may be re-elected. However, much of the effectiveness of an election as a mechanism for accountability lies in the structure of the electoral system. The regularity of election and the extent of genuine voter-choice are also important factors [18]. This is precisely the problem in Nigeria, as the irregularity of local government elections and undue interference from local godfathers have immensely vitiated the import of elections as political accountability mechanisms.
- (b) The Constitutional Provision for a Local Government Legislature. The legislative functions are meant to be performed by the councilors, who represent the wards, which make up the Local Government Area [25]. This provision in addition, is aimed at guaranteeing peer accountability. Peer accountability refers to the accountability of the executive to the municipal Council [18].
- (c) The Constitutional Oversight Relationship between the States and Local Governments. The relationship between the states and local governments, envisaged by Nigeria's 1999 Constitution is fundamentally an oversight type. The states and local governments were conceptualized as systems that must impact on each other, for effective service delivery. However, an effective oversight mechanism will require that available channels of interaction between local councilors and citizens allow signals and preferences by the citizens to be translated into responsive policies by local councilors [17]. This is however, what the states levels of government have not engendered in the local government system in Nigeria.
- (d) The Provision for States-Local Governments Joint Account in the 1999 Constitution. Section 162 (5) of Nigeria's 1999 Constitution stipulates that the amount standing to the credit of Local Government Councils in the Federation Account shall also be allocated to the State for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly. Section 162 (6) further says: Each state shall maintain a special account to be called "State Joint Local Government Account" into which shall be paid all allocations to the local government councils of the state from the Federation Account and from the Government of the state.

We opine in this study that the above constitutional provisions are indeed, political accountability mechanisms, to bring elected officials at the local government level, under the scrutiny of some other levels of elected officials in the political system. In other words, to ensure that there is service delivery at the local government level. A self-evident service delivery at the local level consequently lessens the local citizens' expectations from the state level, thereby providing the state government officials with ample chances to concentrate on statewide duties.

5. THE INSTITUTIONAL ACCOUNTABILITY MECHANISM OF STATES-LOCAL GOVERNMENTS JOINT ACCOUNT IN NIGERIA: A DISTINCTIVE FOCUS

In academic and practical terms, very few issues in local government administration in Nigeria have generated the level of debates and controversies that the constitutional provision of states-local government joint account has elicited [26-32, 41]. In this study, we have also chosen to accord a distinctive attention to this area of scholarship in public administration in Nigeria. In fact, some researchers on the local government system in the country [33-37] strongly view as undesirable and unnecessary, the States-Local Governments Joint Account. These scholars indeed, strongly recommend that the arrangement be completely abolished [26-29, 41]. Ozohu-Suleiman & Chima [36] specifically opine that Section (162) that created states-local governments joint account be entirely deleted from the Nigerian Constitution. It is argued that the joint account provision deprives the local governments the powers to control their funds. The local governments accordingly depend on the state governments for the funding of their democratic activities and this affects the execution of such democratic projects [27, 32, 38]. Most of the state governments in Nigeria, it has further been argued, have taken advantage of the state-local government joint account, to divert part of the allocation to other otiose projects, thereby robbing the local governments of the capacity to perform their functions and live up to the expectations of the people [32].

However, the State Joint Local Government Account is meant to be a mechanism that can implement the notion of 'fiscal federalism' at the local government level in Nigeria [27]. Furthermore, on this matter of Joint Account, Okoli [39] opines:

Even though local government is the government closest to the grassroots, its statutory share of the federation account is not commensurate with its assigned functions and responsibilities. Moreover, even the amount that is due to it does not get to it directly but must be paid into the state local government joint account, to be shared by a law made by the State House of Assembly, further compounding the financial helplessness of the local government.

It needs to be highlighted therefore, that the problem with the States-Local Governments Joint Account system in the country (an institutional accountability mechanism) is not with the constitutional provisions but with the operators of the constitution. Hence, as specifically identified by Okoli [39], the crucial issue in all of this is that the particular law for the utilization of the states-local government source of funds is to be made by the State House of Assembly. Section 162 (8) of the Nigerian Constitution (1999) actually stipulates that the

amount standing to the credit of Local Government Councils of a State shall be distributed among the Local Government Councils of that State on such terms and in such manner as may be prescribed by the House of Assembly of the State.

We are in this regard, reminded of an aphorism by the Nigerian Igbos (the Igbos are one of the major ethnic groups in Nigeria) that the availing of water to a thirsty baboon is never a difficult exercise. The tough matter however, usually has to do with the retrieving of subject water-container from the nonhuman primate. The occasioning financial liquidity in this instance is not even for the specific consumption of this particular constitutional creature. The statutory baboon in question is actually more of a financial supervisor. The State Governments are supposed to be supervising the activities of the Local Government Councils in their various areas of jurisdiction, to ensure probity and accountability in the management of Local Government revenue, for effective rural development and transformation [40]. In the words of Okafor [41], it should be noted that the state government is not intended to be a *beneficiary* of the SLGJA; rather, it is a *trustee* of the account. It is required to *maintain* the account for the benefit of the local governments, by ensuring that the amount allocated for this third tier of government is equitably and fairly shared among the local government councils, adhering strictly to constitutionally stipulated criteria [41]. Agbani and Ugwoke [40] further posit as follows:

The operation of State Local Government Joint Account System (as provided by the 1999 Constitution) lives much to be desired, as State Governments in Nigeria have seen this as an opportunity for manipulating and tampering with the local government allocations from the federation account, in the name of special deductions. Instead of acting as a check to the efficient financial management of funds accruing to the Local Government Councils from the Federation Account, the State Governments are rather engaging in the deduction of the Local Government Council Funds through their Joint Allocation Account Committees (JAACs).

According to Ojugbeli & James [29], we have to agree with the fact that the formulators of the state joint local government account system had good intentions for its establishment. However, this financial policy played into the hands of hawks (state governments as hawks of finance), such that the objective of the joint account mechanism, became defeated. The supervision of the account by the state governments provided a vent for manipulation through deduction; delay in the release of allocation to councils and diversion of funds into private use [29]. Hence, the provisions in the 1999 Constitution of Nigeria that dictate the power and financial relationship between the various tiers of government, especially the state and the local government are deliberate. They are made to serve as checks and balances; and ensure transparency and accountability, among others [31]. They were indeed meant to stand as institutional mechanisms of financial (political) accountability in the local government system. Ojugbeli & James [29] had earlier highlighted:

The introduction and the subsequent implementation of the state local government joint account system in Nigeria, following the restoration of civil rule in 1999 had largely constituted and generated a lot of controversies in the polity, such as the allegation of indiscriminate deductions from the statutory allocation of the Local Government (by the State Government) and its concomitant effect on local councils productivity. All these had in the

main painted an ugly, hideous and parlous picture of the system of financial administration as it affects the local council's administration in Nigeria.

We consequently argue that the controversies generated in the polity by state local government joint account system in Nigeria emanated from the perfidious operation of the system by state government officials. It was not a matter of allegations (as denoted by Ojugbeli & James) but empirically proven cases of egregious manipulations, which impeded the course of accountability in the local government system. Above all, in the context of this research, the invidious method of operating the joint account at the state government level, bordered on the maintenance of an institutional mechanism for local government accountability in Nigeria, in the negative regard. The local government system therefore remained deficient in service delivery.

6. THE EUROPEAN CHARTER OF LOCAL SELF GOVERNMENT: POLITICAL ACCOUNTABILITY MECHANISMS

The European Charter of Local Self-Government was drawn up within the Council of Europe by a committee of governmental experts under the authority of the Steering Committee for Regional and Municipal Matters, on the basis of a draft proposed by the Standing Conference of Local and Regional Authorities of Europe (CLRAE), predecessor of the Congress of Local and Regional Authorities. It was opened for signature as a convention by the Council of Europe member states on 15 October 1985, and entered into force on 1 September 1988. [42]. The Charter requires that the principle of local self-government be embedded in domestic law or in the Constitution in order to guarantee its effective implementation. It lays down the principles of the democratic functioning of communities, and is the first treaty to establish the principle of the transfer of competences to local communities, which must be accompanied by a transfer of financial resources. This principle, known as the principle of subsidiarity, allows for the decentralization of power towards the level closest to the citizen [42].

It is easily discernible that the issue of political accountability is taken for granted by the European Charter of Local Self-Government. In fact, the closest resemblance to political accountability provision in the Charter is as follows: Article 3(2) of the Charter stipulates that the right to local self-governance shall be exercised by councils or assemblies composed of members freely elected by secret ballot on the basis of direct, equal, universal suffrage, and which may possess executive organs responsible to them. This provision shall in no way affect recourse to assemblies of citizens, referendums or any other form of direct citizen participation where it is permitted by statute.

Thereafter, the Charter also has provisions for the following: Article 4(4): Powers given to local authorities shall normally be full and exclusive. They may not be undermined or limited by another central or regional authority, except as provided for by the law. Article 8(2): Any administrative supervision of the activities of the local authorities shall normally aim only at ensuring compliance with the law and with constitutional principles. Administrative supervision may however be exercised with regard to expediency by higher-level authorities in respect of tasks, the execution of which is delegated to local authorities [42]. Critically speaking, there are no provisions in the European Charter of Local Self-Government that would enable higher-

level authorities to breathe down the neck of government officials at the local government level. Differently denoted, it is apparent that the European Charter of Local Self-Government is completely devoid of institutional mechanisms of (political) accountability that gives the local government a subaltern status in service delivery. In this regard, we re-emphasize the provisions of Article 4(4) of the Charter, which declares that powers given to local authorities shall normally be full and exclusive

7. FINDINGS OF THE STUDY

A critical part of our findings is that the local government system in Nigeria is characterized by strong institutional mechanisms, for political accountability. Nevertheless, the need still exists for further strengthening of the institutional mechanisms. For instance, the role of the judiciary in the enthronement of political accountability at the local government level is not thoroughly spelt out. It is even plausible to posit that such a role is nonexistent. Okoli [39] further opines:

In the area of authority relationship, the local governments are clearly subordinated to the other tiers of government. In fact, the 1999 constitution, at best muddles up the status of local government and at worst denies local governments, independent existence. For instance, and fundamentally, of all the tiers of government in Nigeria, it is only the local government that does not have the characteristic tripartite division of governmental functions. It is only at the local government level, that the judiciary does not exist and function. Any government that can make, implement, but cannot interpret and pronounce on its laws is, indeed, no government. This serious lacuna has greatly vitiated the status of local government as a government (in Nigeria).

Under such circumstances, mechanisms of accountability become merely imaginary. It has also been argued that parliament and the judiciary act as horizontal constitutional checks on the power of the executive. Consequently, the role of these two institutions can be further delineated, in that parliament holds the executive politically accountable, whilst the judiciary holds the executive legally accountable. This classification stems from the fact that parliament is a political institution, while the judiciary can only adjudicate on legal issues. Together, they provide ongoing oversight in order to keep the government accountable, throughout its term in office [17]. We opine that these structures of accountability should also be applicable to the local government setting, as institutional accountability mechanisms.

Findings of this study further indicate that political accountability is taken for granted by the European Charter of Local Self-Government. In essence, the institutional mechanisms for political accountability in the European Charter of Local Self-Government are not expressly spelt out. It is then ironical that political accountability provisions are still abused in the Nigerian case where it is not taken for granted. According to Mefor [43], political accountability is rather profoundly in place in the European setting. He argues: In Europe, Albania, Andorra, Bulgaria, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Isle of Man, Italy, Latvia, Liechtenstein, Lithuania, Netherlands, Norway, Spain, Sweden, Ukraine, United Kingdom, England, Northern Ireland, Wales and Scotland all have well established local systems.

It then begins to appear as if at the local government level, institutionalized mechanisms are less effective in bringing about political accountability than the non-institutionalized mechanisms. Actually, it would be incorrect to conclude that the countries of the Council of Europe do not see the necessity for accountability mechanisms in their paradigms for local self-governance. It is also not credible to think that the European Charter of Local Self-Government is anti-accountability mechanisms. A plausible conjecture would be that the mechanisms are informal (non-institutionalized) and equally highly effective. We recall that Vu & Deffains [15] have highlighted that formal (institutionalized) mechanisms of accounting are usually bureaucratic, while the informal types are responsive and proactive. We therefore opine that the effective deployment of institutional mechanisms may enhance the prospects of local government accountability, when it also fully accommodates the essential informal structures of the system.

8. CONCLUSIONS

Findings of this study have led us to suppose that for emerging political systems (which Nigeria typifies) institutionalized mechanisms of (political) accountability in the local government system are truly less effective than the non-institutionalized or informal mechanisms. We further infer from the results of the study that the ineffectiveness of the institutionalized mechanisms is the consequence of non-functionalities in the other surrounding political and administrative sub-systems of the larger polity. Such ineffectuality may also emanate from an outright nonexistence of some other critically desirable and complementary political and administrative subsystems. We finally conclude from our findings that the existence of a local government judiciary is crucial to the effective deployment of institutional mechanisms in enhancing the prospects of local government accountability.

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