

Administrative Abuses Affecting Public Accountability in Local Government Administration in Borno State, Nigeria

Dr. Shehu Mustapha Liberty Prof. Paul Yalima Mbaya
Department of Public Administration, University of Maiduguri, Borno State, Nigeria

Abstract

Borno State Local Government Councils since 1976 reforms have acquired renewed significance as the third tier of government in order to effectively manage the rural communities. By so doing it is expected that socio-economic development at the grassroots will be enhanced so as to serve the community better. However, after forty (40) years, there are still reported cases of non-performance by local government councils, which are alleged to be centers for sharing money. This paper therefore, assesses the reasons why public accountability still remains a problem in local governance in Borno State inspite of the accountability checks introduced into the system. The paper found out that the administrative abuses affecting public accountability in local government administration ranges from embezzlement of public funds, inflation of contracts, ghost workers on the payroll, extra budgetary expenditure, and refusal to follow due process, among others. The findings further revealed that State-Local Government Relations in Borno State are characterized by master-servant relations, political victimization, unhealthy operation of joint account, wrongful discipline and transfer. The policy implication is that local government in Borno State could best be described as local administration and not local government. Therefore, the study recommends among others that people should establish independent people's organizations that are genuinely grassroots, democratically administered and self-reliant to enforce accountability in the system.

Keywords: Administrative Abuses, Public Accountability, Local Government, Administration

1.1 Introduction

Borno State is one of the 36 States of Nigeria. It was in the former North-Eastern State comprising of Gongola, Bauchi and Borno. It was created out of the North-Eastern State by the then Head of State General Murtala Mohammed in a broadcast to the nation on February, 3, 1976. It shares borders with the neighboring countries which include the republic of Chad to the North-East, Niger Republic to the North, and Adamawa State to the South-East, Bauchi to the South West and Yobe State to the West. The state has 27 local government councils, namely: Askira/Uba, Bama, Biu, Mobbar, Damboa, Dikwa, Gubio, Gwoza, Hawul, Kaga, Konduga, Kukawa, Kwaya-Kusar, Mafa, Magumeri, Maiduguri, Marte, Monguno, Ngala, Nganzai, Shani, Jere, Abadan, Chibok, Guzamala, Kala/Balge and Bayo.

These twenty seven local government councils are very central in governance and grassroots development in Borno state. They serve as the most potent and vital link in all aspects of the life of both urban and rural communities in the state. They act as an instrument of social, political and economic engineering (Boaden, 1971). It is not only a peculiar institution to Borno state and Nigeria but a universal one (Arewa forum, 2003). This is why Nigeria has undergone quite a number of reforms in the local government system since 1976 and credible recommendations have been proffered by the various technical committees of experts constituted to review the system which would have made any further reforms in our local government administration unnecessary (Mamu,2003). Following these reforms, local governments would have been in good position to provide the following services to the rural communities such as:

- (i) Provision of adequate, available and accessible social services to the people(grassroots development)
- (ii) Available and accessible health facilities
- (iii) Road construction to link rural areas
- (iv) Provision of safe and potable water supply
- (v) Sanitation services
- (vi) Rural electrification services
- (vii) Adequate and accessible schools
- (viii) Undertaking community development projects
- (ix) Facilitating rural development
- (x) Provision of credit facilities
- (xi) Motor park construction to generate revenue for local government
- (xii) Market stalls construction to stimulate rural economy
- (xiii) Mass transit project such as: Purchasing of buses and taxis
- (xiv) Construction of earth dams for irrigation and farming purposes
- (xv) Building of skills acquisition centers

(xvi) Establishment of adult literacy centers, etc.

Unfortunately, the above services are mostly not available in most local government councils. This was in line with the expression of ex-president Obasanjo (2003), when he says we have witnessed the abysmal failure of the local government system. It is on record that at no time in the history of the country has there been the current level of funding accruing to the local governments from the federation account, yet the hope for rapid and sustained development has been a mirage as successive councils have grossly under-performed in their assigned responsibilities. His observation shows that local governments have disappointed Nigerians in their performance. Similarly, Abari's (2016), findings revealed that local government instead of bringing government and development closer to the people, it have produced absentee local government chairmen who are only seen at council headquarters when the monthly 'Abuja Allocation' arrives and vamoose with their standby jeeps and mobile police escorts after superintending over the sharing of the local government's share of the national cake among the relevant stakeholders. Abari's findings are also supported by Abbas (2010) when he noted that, the provision of basic social services such as education and health, as well as maintenance of roads and public utilities within the jurisdictions of local government are both a myth and mirage. As a consequence of the failure of local governments in service delivery, the rural communities are beginning to lose trust and confidence in local government administration.

The above observations were in line with Mbaya's (2006) and Abari's (2016) findings which revealed that over the years local government in Borno State has been alleged as centers of sharing money because of poor accountability resulting to poor service delivery in almost all the councils in the State. Equally, the various administrative panels that looked into the affairs of Borno State local government councils revealed that there are poor state of public accountability being experienced in this system of administration.

Some pertinent questions therefore arise. What are these administrative abuses facilitating the crisis of public accountability in local government administration in the state? What then should be done to address these abuses for better performance in the system? It is within the framework of the above background that this paper will identify these administrative abuses and proffer solution for better local government administration in Borno State. Before discussing these administrative abuses, the paper will first of all operationalised local government, administrative abuses, public accountability, conceptual theory of understanding why local government councils are not performing well in service delivery, followed by conclusions and recommendations on how best to overcome these abuses discussed in this paper

1.2 The Concept of Local Government

Local Government today is a household name common to both the urban and rural dwellers. The reason is that it is the nearest government to the rural communities (Okoli, 2005). It is the third tier level of government created for the purpose of efficient and effective administration of the localities (Ugwu, 2000). The 1976 local government reform conceived local government as government at the 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 governments in their area. It also ensures 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 maximised. Similarly, Ugwu (2000), defined local government as a political subdivision in federal system which is constituted by law and has substantial control of local affairs including the powers to impose or to exact labour for prescribed purposes.

This implies that it is lower level of government compared with federal or state, established by law and has certain responsibilities and its governing body is normally elected or selected. For the purpose of this paper, local government is defined as a unit of government established by act of law to administer the functions of government and see to the welfare and interest of the local dwellers under the local government system. This presupposes that the local people can elect their representatives that can make decisions on matters relating to the interests of the community and make rules and policies governing their local affairs, raise funds from internal and external sources in their area of jurisdiction

1.3 Administrative Abuses

Administrative abuses according to Onimode (2000), embraces both political and official corruption, in which an incumbent violates the oath of office, and debases official procedures for personal financial and non-material gain; for political advantage over opponents for obstructing the course of justice as well as due process or rule of law; and for suffering undeserved advantages or favours to self or others. This type of abuses according to him, embraces all other offences which are committed through the privilege of power, conferred by political office or organizational status. Similarly, the most common abuses of administrative power of which the public is aware according to McKinney and Howard (1979), is the illegal or unethical acts to satisfy personal wishes such as

personal misconduct, conflicts of interest, violation of procedural due process, gross inefficiency, attempts to cover up mistakes, etc. In this paper, it embraces all offences which are committed through the privilege of power, conferred by political office or organizational status.

1.4 Public Accountability

While accountability: refers to the rendering of stewardship and demonstration of responsibility by public officials. Transparency: refers to the open manner in which those assigned official responsibility comply strictly with the rules and procedures for conducting their affairs. This means that they do not conduct their affairs in secret, nor do they hide information from the members of the public. Their activities are, therefore, open, and are subject to scrutiny and criticism. This means the ability of elected or appointed officials to demonstrate to the citizens (electorates) that they are performing their responsibilities to the people according to the law. It also means the ability by the ordinary citizen to hold public officials responsible for their mistakes or bad deeds. When accountability is enforced, no public officer would like to perform their official duties in an injurious way to the members of the community. Nor would they engage in doing anything that does not fall under their official responsibility; and probity refers to responsibility, integrity, honesty or uprightness, which are virtues expected of all elected or appointed public officials. Probity constitutes the moral obligation of the public official (Dlakwa, 2005).

The above definitions suggest that transparency, accountability and probity are like triplets, as all of them are elements of good governance, which is an essential ingredient for the smooth functioning of democracy. No government can serve effectively the interest of its citizenry without being open with the people. Nor is it possible for the government to serve the interests of the people without rendering proper account of its stewardship to them. This means that a continuous channel of communication must be open between the public officials and the electorate. Furthermore, in the absence of morality on the part of both the electorates and their elected representatives, corruption will come into play, thereby making governance ineffective in serving the interests of the people. Transparency, accountability and probity are, therefore, mutually reinforcing (Mbaya, 2006)

Similarly, Asobie (1991), defined public accountability as the treatment of public office as public trust. It is the exhibition of a high sense of responsibility in the discharge of the duties and the exercise of the rights inherent in a public office. It entails the capacity and readiness, on the part of a public servant, to give account, if necessary, publicly, of his stewardship. The paper is treating public accountability from the Weberian perspective. Public accountability here is synonymous with good governance, better socio-economic development in local government administration in Borno State. If there is public accountability in the operation of local government councils in Borno State it will manifest by the following indicators:

- (1) Provision of social services such as adequate water, health care, qualitative education, housing, electricity, etc
- (2) Adhering to financial memoranda for local government
- (3) Adhering to budgetary provisions
- (4) Respect for rule of law
- (5) Openness and judicious public spending
- (6) Being responsive to people's needs
- (7) Reduction of poverty level such as employment opportunities, soft loans, etc

1.5 Conceptual Model

There are several theories that explain why local government councils are not performing very well in service delivery. However, for lack of enough space, only one theory is discussed below

Idealistic Theory

This approach centers on the nature of social and moral values prevailing in our society. Onimode (2000) called it as cultural lag and moral decay frustrating the spirit of public accountability . It reflects retardation in social development, a cultural lag, an ethical fall or moral degradation. A symptom of a fundamental moral and cultural crisis with no sense of standards, breaking their oaths of office and loot all the lootables which they have sworn to protect.

In the same vein Adebayo (1986) called it misplaced values of our society today. He reported that a Nigerian socialite was once jailed in Britain on charges of very serious crimes. On returning home after his jail term, he called an all night party at his residence, and the place was packed full of the top socialite in Lagos. In a civilized society where the sense of values is not misplaced, such an ex-convict would hardly dare show his face in the public, let alone call a party. And if he did, no decent person will turn up as a guest. He argued that the misplaced values of the generality of Nigerians worshipping material success, no matter by what means the success was achieved is one of the fundamental reasons for poor accountability in the conduct of public affairs in Nigeria.

For instance, a junior official who lives far beyond his means and rides cars, build houses annually, is regarded with envy and admiration by the generality of the Nigerian public. When they speak about him they say that he is getting it made. They regard him as particularly fortunate (Adebayo, 1986). These societal values are indirectly encouraging public officials to engage in corrupt practices.

In the same manner, Hambagda (1996) identified some societal values (misplaced values) that are influencing public officials in making them masters and not servants of the people. These are short-term perspective, attitude to wealth and its mode of acquisition, the “kola” culture, family ties and relations and mystical thinking. The consequences of all the above are: low productivity in the service, misuse of official power, fraud and involvement in all kinds of corrupt behaviour and practices.

Similarly, Briggs and Bolanta (1992) attributed the crisis of accountability to certain traditional obligations such as our traditional obligations of brotherhood and catering for our less privileged relations. In order to fulfill such traditional obligation of brotherhood relations, where almost every salary earner’s salary is very low and had no other alternative but to receive bribe to supplement relations demand. The theory has provided the overview of some the factors affecting public accountability in the operation of governmental affairs. The focus of this paper would be discussed within the context of this theory.

1.6:Administrative Abuses Affecting Public Accountability in Local Government Administration in Borno State

From the findings` of Abari (2016), discussed in the introduction, it is clear that there are factors affecting public accountability in local government administration in Borno State. Some of these factors are hereby discussed below:

(i) Embezzlement of Public Funds and Financial Misappropriation

The Baba Adams’ committee report into the activities of Borno State Local Government Councils, 1994 noted that some of the problems hindering the performance of these councils were embezzlement of public funds and financial misappropriation by local government officials. The committee discovered a lot of financial irregularities, misappropriation and embezzlement of public funds in the conduct of local government affairs in the State. According to the report, the guidelines governing financial transactions as contained in the financial memoranda were completely ignored. It was from the recommendation of this report that 11 local government Directors of Personnel Management, out of 21 were retired from service as a result of financial impropriety (Baba Adams Committee Report, 1994, p.27-30)

Similarly, the report of the Ad-hoc committee on mismanagement of funds in Bama Local Government Councils, 2004 discovered a lot of irregularities, misappropriation, embezzlement and unlawful financial transactions. For instance N35, 822,500.00 was collected by the chairman as personal advanced imprest, which was banned by the Baba Adam’s Committee report 1994 and the House Committee on account of the State House of Assembly, was ignored. The committee further observed that the contents of the local government law have been flagrantly abused by the council, especially spending limit without approval by the Governor. The chairman was asked to refund the sum of N6, 300, 000.00 he misappropriated and embezzled.

Similarly, the 2001 report of Borno State House of Assembly on financial and projects assessment reveals that there have been misappropriation of public funds and financial mismanagement in most local government councils in Borno State in areas such as payment of jobs not executed, inflation of contracts, refusal to follow due process as prescribed in the financial memoranda and poor execution of developmental projects. Other areas include inflation of prices of procurements, unauthorized expenditure above limit and failure to collect and remit local government revenue. (Borno State House Report, 2001).

The foregoing corroborate to what Tijanni (1995) said that, the most telling and dramatic statement made of the failure of our local government systems, both in terms of their structure and functioning, is in the view, credited to a local government councilor, who has found it true to describe the local council he is serving as his “*feeding bottle*”. This was why Obasanjo (2003) was right to say that some local government administrators in collaboration with state interferences on money matters of local government have succeed in looting the treasuries of local governments, while some local governments have been tagged as centers for sharing money.

(ii) Ghost Workers On Pay Roll And Refusal To Follow Due Process

The report of the review committee on the termination of appointment of local government staff employed between 1st June 2002 - 31st May 2003 revealed that in all the 27 Local Government councils in Borno State, there were cases of ghost workers on pay roll, lack of following due process in employment and financial operation. For instance, in MMC the sum of N1.9 million has been going into private pockets of the Departmental Accountants and their allies from inserting ghost workers. In addition more than four thousand staff in all the 27 local governments were employed without the laid down procedures for employment. Some chairmen were even asking their departmental accountants to include names of irregular employed staff in the

local government's pay roll (Report of the review committee on the termination of appointment of local government staff, 2003).

(iii) Payment For Job Not Done And Inflation Of Contract

The high powered committee reports into the activities of Borno State Local Government Councils, 1983 and 1994 established that there were cases of inflation of contract and payment of jobs not done. During the period under review according to the reports, the affairs of most council were mainly characterized by lack of accountability, probity and honesty in the administration of the local governments. For these reasons, people lost confidence in the ability of the local governments in looking after their interest and welfare as officials were openly plundering the coffers of the councils with impurity. The councils were more interested in the award of contracts than embarking on developmental projects that are beneficial to the communities. The panel undertook inspection visit with a view to inspecting projects executed by these councils but in almost all the areas visited little or no projects were executed.

(iv) Extra-Budgetary and Unauthorized Expenditures

The report of the sub-committee on the review of the case of Abba Gumsu (DPM) Shani Local Government 1994 established that there were cases of extra budgetary and unauthorized expenditures incurred by Abba Gumsu and other local government officials without approval by the Department of Local Government Affairs. The committee confirmed that out of N871, 683 expenditures incurred, about N371, 775 were incurred above spending limit without approval and operational guidelines.

Similarly, the report of the administrative panel of enquiry into the affairs of Damboa Local Government 1996, noted with dismay the manner in which the Local Government Care Taker Committee violated the N500,000.00 expenditure limit and the monthly N25,000.00 security vote that were authorized for the chairmen to use. They observed that the manner in which the local government care taker committee continued to draw loans from Bank over a period of time without clearance from government negated the principle of probity, accountability and complete disregard to guidelines issued by government. More so, government white paper 1995 confirmed that from 1993-1994, the sum of N71, 472,283.25 was utilized by the local governments in Borno State in settling outstanding liabilities without approval. According to the white paper the Director General Local Government Affairs approved the settlement of outstanding liabilities by the local governments through verbal instruction, handwritten notes on his letter headed memo pad, and letters signed under his authority in the name of the office of Deputy Governor. There was no evidence that he had obtained prior clearance or approval of government before issuing those directives to the Directors Personnel Management (DPM).

The DPMs followed suit and without clearance from the Department of Local Government approved the payment of the sum of N35, 028, 417.93 outstanding liabilities. Furthermore, within 8 months the 21 LGs utilized the sum of N79, 104, 470.53 as special or standing imprests. Some of the imprests were raised and retired in the name of people without their knowledge, such as in Monguno where a Store Keeper denied this and in Nganzai where the name of a contractor was used and in MMC, where funds were released for non-existing projects. The lowest amount used in that manner was N1.6Million and the highest N10million. The local government officials concerned turned into contractors executing projects worth millions of naira in the name of Direct-Labour. For instance, the MMC granted special imprests of N1.7million to the General Manager, Metro-City Transport Line for the direct purchase of 5 buses. Out of the amount the sum of N1, 025,000.00 was spent on acquiring the buses, while the balance of N725, 000.00 was unaccounted for.

(v) Abuses Characterizes State-Local Government Relations in Borno State

An interview with a local government official reveals that political victimization is a critical abuse in State-Local government relations in Borno State. He lamented that because they thought he was supporting PDP and not their party, he was transferred three times within two months purposely designed to frustrate him to leave the job. He noted that intergovernmental relation in Borno State is a crude type of master-servant relationship. Any chairman or local government council that wants to do something independently outside the one dictated by the state executive will be frustrated and finally removed through the use of the state apparatus like the court, State House of Assembly or the concerned local government council will be used to impeach their council chairman. He went further to say that what happened at Biu, Bama and Marte was not a true testimony of violating due process and financial indiscipline (since such acts are common to most local governments), but an eloquent example of crude type of master-servant relationship in State-Local government relations in Borno State. This is because the chairmen of these councils are regarded as stubborn children to their father by the state executive (Mbaya,2006). The summary of these abuses of administrative power characterizing State-Local Government Relation in Borno State is shown in table 1 below:

Table 1: Some abuses of power characterizing State-Local Government Relation in Borno State.

Areas of relation	State instruments	Abuses of power
Establishment & adjustment of LGS	The 1999 constitution & State Assembly legislation	-Made LG in Borno state not actually a tier of government. -Created the setting a master-servant relationship -Erode co-ordinate powers but local administration -Remove financial autonomy of LG by state executive -Obscured the presidentialism status of LG status and created several opportunities for manipulation.
To ensure their democratic existence, section 7 of the 1999 constitution	State INEC	-Political victimization -Political manipulations to favour ANPP in local government elections -Political and party office holders are not chosen by the people, but instead by state executive -The result is a litany of misplace priorities and efforts to grease the palms of the godfathers (state executive)
Functional relations	-Joint implementation of some functions -Directive on state objectives and minimum standards	-Undertake project and services with LG funds that are not the priority of LG e.g purchase of jeeps -Unnecessary directives to release funds to some party faithfuls and contracts that are not justified
Financial relations	-Statutory provision to LGs -Grants -Auditing accounts of LGs -Advise and assistance in annual estimates -Powers to investigate finances of LGs	-Abuses of State-Local government joint account of their 20% monthly subvention -Unnecessary deductions from the account -10% of the internal revenue of the state are mostly not given to LGs -Abuse these powers to investigate to remove stubborn chairman -This relation is characterized with violation of due process, financial indiscipline and corruption
Judicial relations	LG affairs are subject to state courts	-State executive uses the court to issue a threat to council chairman that is not dancing to their dictates
Staff matters	State LG service commission	State executive uses the commission to fire, transfer and discipline LG staff unjustly

Source: Mbaya, 2006

From table 1, in almost all the six areas identified in State-Local Government Relation in Borno State there were cases of abuses of power ranging from refusal to follow due process, political victimization and poor management of State-Local Government Joint Account. The foregoing instances indicate Master-Servant Relationship in State-Local Government Relation in Borno State.

(vi) Abuses Characterizing State - Local Government Joint

Ojugbeli & James (2014) stated that historically, the idea of state - Local government accounts was first introduced in Nigeria in 1976 following the 1976 local government reform. The introduction of the Joint Accounts into the 1979 constitution of the Federal Republic of Nigeria, was primarily to improve the parlous financial condition of the local councils as well as to have statutory provisions that would ensure that state governments do not interfere with the allocation to the local councils. Similarly, Murana (2015) stated that the Act establishing the State - Local government Joint Account also provided for the modalities of its operations to ensure financial discipline and the fact that no local government is politically marginalized in favour of other local governments by the state government as the supervisory body. This included both the sharing formula amongst the local governments in the state as well as the statutory deductions that should be made from the Joint Account. The Act stated that: any amount which shall be set out by the committee at any time for distribution from the amount standing to the credit of Local Government Councils in the Joint Account shall be distributed among the local government councils by the Joint Account Allocation Committee (JAAC) in the following manner;

- a) 40% on the basis of equality
- b) 25% on the basis of population
- c) 20% on the basis of primary school enrollment
- d) 10% on the basis of internally generated revenue
- e) 5% on the basis of landmass.

Similarly, the deductions provided for under the Joint Account Law tagged "First-Line-Charges" include the

following;

- a) Local Government Education Authority gross salary
- b) Local Government Education Authority Overhead
- c) Total Education Fund payable
- d) Pension Fund allowance.
- e) Training fund
- f) Traditional rulers (Ojugbeli & James, 2014)

However, contrary to the protection of Local Government allocation as was envisaged by the constitution, the various state governments have resorted to manipulations of the account according to their interests. The different types of illegal deductions, diversions and sometimes delay in the release of council's allocation from the Joint Account System are common in most states. The findings of Mbaya (2006), Abari and Bana (2016), revealed that there are several abuses characterizing the operation of State-Local Government Joint Account in Borno State. reducing the abilities of the councils to only paying staff salaries at the expense of executing development projects.

(vii) Abuses in the Recruitment of Suitable and Qualified Professional Staff

The politics of political patronage has led to the recruitment of thugs and uneducated men into the service of local governments as a means of compensating them for that political support during elections. As a result most local governments lack skilled, technical and professional staff like qualified engineers, medical doctors, accountants, statisticians, economists, lawyers, town planners, etc The implication is that most councils lack workers with relevant qualification and experience to discharge quality service in an honest, transparent, fair and satisfactory manner (Abari & Bana, 2016). This finding was in line with Sorkaa (1999), which states that, the era of party politics affects immensely the recruitment, discipline and condition of service of local government staff and hence undermined the performance of Local Governments in Nigeria

Similarly, views of some officials of the local government service commission in an interview confirmed the above findings. They revealed that as a result party politics the operation of State-Local Government relations in Borno State was characterized with violation of due process of law, wrongful discipline and transfer, frustration, harassment and intimidation. They said on political ground, the state executive made 17 out of 27 local government secretaries redundant. Most of the Heads of Department of the local government councils were either demoted or had their schedules withdrawn and given to junior officers. This was because they were perceived to have sympathy for the PDP or they have relations who either contested elections under the platform of PDP or sympathized with these political parties. They went further to say that from this victimization, not less than one thousand local government staff had their appointments terminated. The issue of political victimization is further justified by the news from Gubio Local Government Information Unit on the 13 August 2005, which was aired in 7:00PM Local News by NTA Maiduguri, that Borno State Governor should consider those that were dismissed from the local government service since they have now shifted their loyalty to ANPP (Mbaya, 2006).

1.7 Conclusions

From the foregoing discussions it clear that the nature of state-local government relations in Borno state is not built on co-operation and mutual respect but master-servant relationship. Similarly, there are administrative abuses that are directly linked with state and local government leaders' behaviours and abuses associated with the behaviours of the workers and the community members.

1.8 Recommendations

- (i) Borno state government should respect true practice of intergovernmental relations. In this respect State-Local government relations in Borno state must be built on co-operation, trust and mutual respect and not master-servant relationship.
- (ii) Institutional checks have failed to ensure accountability as stated earlier on. Therefore, to complement the existing measures, non-state community based organizations, non-governmental organizations, civil societies, political parties and other NGOs should be strengthened to enforce public accountability and transparency in the conduct of local government affairs in Borno state. National Orientation Agency and other NGOs should train and educate rural dwellers to enable them out grow their apathy and docility in respect to what is happening in their local government to demand accountability from their leaders.

1.9 References

- Abbas, I. M. (2010) state, class and management of local government in Nigeria Zaira: Ahmadu Bello University press limited.
- Abari, A. (2016) "Assessment of the Role of Government Councils in Grassroots Development in Borno State, Nigeria" A Masters in Public Administration (MPA) Dissertation Submitted to the Department of

- Public Administration, University of Maiduguri, Borno State, Nigeria
- Adebayo, A. (1986), *Power in Politics*, Ibadan: Spectrum Books Limited
- Arewa forum (2003), A position paper presented on the current debate of local government status in Nigeria, at Kaduna July, 2003.
- Asobie, H.A (1991) "The search for accountability in Nigeria" paper presented at the international conference on Democratic transaction and structural adjustment in Nigeria, held at the Nigerian institute of international affairs, Lagos, January 9-12, 1991.
- Baba Adams`Committee (1994), Administrative Panel of Enquiry into the Activities of Borno State Local Government Councils, 1994.
- Bana, J. (2016) "Assessment of the Factors Affecting the Performance of Local Government Councils in Borno State, Nigeria" A Masters in Public Administration (MPA) Dissertation Submitted to the Department of Public Administration, University of Maiduguri, Borno State, Nigeria
- Boaden (1971) cited in Yerima (1997) Local Government Autonomy and grass root development in Borno State PhD Thesis University of Maiduguri.
- Borno State House of Assembly (2001) report on Project verification in Borno state local Governments councils by Hon. Members of the Borno State House of Assembly from 13th August-16th August, 2001.
- Borno State of Nigeria: Government White Paper on the Report of the High Powered Committee on the Activities of Local Governments in Borno State from September 1993 to April, 1994, Vol.1, September, 1995.
- Borno State Government: Report of the Administrative Panel of Enquiry into the Affairs of Damboa Local Government Council from May, 1994 to March, 1996.
- Borno State Government: Report of the Sub-Committee on the Review of the Case of Abba Gumsu (DPM) Shani Local Government September, 1993 to April, 1994.
- Borno State Government: Report of the Review Committee on the Termination of Appointment of Local Government Staff Employed between 1st June,2002 to 31st May, 2003.
- Borno State Government: Report of the High Powered Committee on Local Government Frauds and Embezzlement of Public Funds into the Affairs of Borno StateLocal Governments, 1982-1983.
- Briggs, D. A and Bolanta, K.S (1992) "The issue of corruption" in (Eds), Imobighe, T.A, *The politics of the second republic*, Kuru Jos: National Institute for policy and strategic studies Kuru.
- Dlakwa, H. D (2005) "Transparency and Accountability" being a paper presented at a workshop for local government Directors, Yola, 2005.
- Federal Government of Nigeria (1979), *Constitution of Federal Republic of Nigeria*, Lagos: Federal Government Press.
- Federal Republic of Nigeria (1979), *Guidelines for Local Government Reforms*, Kaduna: Government Printers.
- Financial Memoranda (1991), Federal Republic of Nigeria
- Guidelines for Local Government Reforms (1976), Abuja: States and Local Government Affairs Office, the Presidency (Reproduced).
- Hambagda, O. A (1996) "Societal Values and Accountability in the Civil Service" in (Ed), Hambagda, O. A. *Accountability in Government: The Role of the Civil Service*, Kaduna: Nigeria Civil Service Union, Borno State Council.
- Mamu, M.A (2003) "Comment in Restructuring the Third Tier", Weekly Trust September 6-12, 2003 P. 11.
- Mbaya, P. Y (2006) "Abuses of Administrative Power and Public Accountability in Local Government Administration in Borno State" PhD thesis submitted to the Department of Public Administration, University of Maiduguri, Nigeria.
- Mckinney, J. B and Howard, L. C (1979), *Public Administration: Balancing Power and Accountability*, Illinois: Moore Publishing Company, Inc.
- Murana A.O., (2015) "local government finance in Nigeria: A case study of Iwo local government area of Ogun state. International journal of politics and Good government Vol.vi, No. 6.1.
- Obasanjo, M.A (2003)"Local Governments can perform better" Daily Trust Tuesday, 7 July.
- Ojugbeli,F.A and O.Jamesh (2014) , "the joint account system in Nigeria: problems and prospects". Journal of policy and development studies, Vol. 9, No. 1.
- Okoli, M. U (2005), Local Government Administrative System: An Introductory and Comparative Approach, Onitsha: Abbot Books LTD
- Olowu, D, Ayo, S.B and Akande, B (1991) (Eds), *Local Institutions and National Development in Nigeria*, Ile-Ife: Obafemi Awolowo University Press.
- Onimode, B (2000) "Overview of Corruption and Organized Crime in Africa" In Eds), Lame, I and Odekunle, F, *Fighting Corruption and Organized Crime in Nigeria: Challenges For the New Millennium*, Abuja: Spectrum Books Limited.
- Report submitted by the Ad-Hoc Committee on investigation of local government councils' financial activities to

- the Honourable State House of Assembly, Maiduguri, 2001.
- Report of the Ad-Hoc Committee on Mismanagement of Funds and Breach of Security in Bama Local Government Council, November, 2004.
- Sorkaa ,A.P. (1999). Local Government As Third Tier Of Government In Nigeria. A Critical Assessment” In *Nigeria Journal of Public Administration and Local Government* (2).
- Sa’idu, A. (2003) “It is the right time to scrap the Local Government Councils” in Analysis August 2003.
- The Constitution of the Federal Republic of Nigeria, 1999
- Tijani, K (1995): The Role of the different Levels of Government in Integrated Rural Development. Paper Presented for National Seminar on IRDP, Abuja.
- Tijani, K (1995) “Not Yet Uhuru” being Observations and Comments on Chapter viii of the Draft Constitution 1995 on Local Government; Paper Presented at the National Seminar on the Draft Constitution, Organized by TheCentre for Democratic Studies(CDS) Abuja, 20th- 23rd August, 1995.
- Ugwu, N (2000), Local Government Administration in Nigeria, Onitsha : Abbot Publishers