

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Nigeria has been enjoying democratic governance since 1999. One of the most pronounced elements of good governance all over the world is the principle of public accountability. Public accountability in this regard represents the ways and manners in which government at all levels; federal, state and local discharge their responsibilities in terms of effectiveness, transparency and openness to the people and in conformity with international best practices. Public accountability in government occupies paramount positions and matters a great deal in view of the fact that it leads to over all development and total transformation of society, (Adamolekun, 2002).

Dubnick (2002) points that the concept of accountability is closely related to accounting which came from the field of bookkeeping. He added that the root of the contemporary concept of accountability can be traced to the reign of William the 1st in the decades after 1066 BC where all the property holders were mandated to render account of what they possessed. These possessions were valued and listed by royal agents in Domesday Books. This census was not held just for taxing purposes alone, but it established the foundation of royal governance in those days. The Domesday Book listed what was in the kings' realm and this made the landowners to swear oaths of allegiance to the Kings.

In early twelfth century, this evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account-giving. In the present era, accountability comes in different dimensions. It has moved beyond its bookkeeping origin and has become a symbol for good governance, both in the public and in the private sectors, (Abu-Hussain, Essawi & Tilchin 2014).

According to Dubnick (2002), there are two major words that make up public accountability; the first is public and the second is accountability. The publicness of accountability relates to openness. In this sense, the account giving must be done in

public which makes it to be open and accessible to citizens. Accountability he explained as the rendering of account of what was entrusted into one's hand for public interest.

Secondly, Dubnick (2002) captured public as representing the public sector, which is concentrated on public managers on official spending of public fund in exercise of public authority or managing public organizations under public law.

Public Accountability is an important aspect of corporate and good governance. According to Agu (2011), the need to build a framework for sustainable social growth through proper public accountability and increased transparency in Nigerian local governments towards ensuring rural development is indeed apparent. Proper Public Accountability is a key component of effective leadership and one of the ways of addressing the problems that confront Nigerian local government administration, especially with respect to rural development, (Agu, 2011). In local government administration, despite the fact that the Revised Financial Memoranda, RFM (1991), handbook on local government contains volumes of how local government financial transactions should be handled in achieving development at the rural level, yet, the issue of rural development in Ebonyi State still remained an aberration.

Since the colonial times, most development efforts and activities of most developing countries of the world are directed towards the urban centres at the expense of the rural areas, even though most of the raw materials for the development and sustenance of the urban centres come from the rural areas, (Agri, Acha & Tontu 2016).

It was until the 1970s according to Onah (2010) that governments of developing countries began to think of definite policy programmes for the development of the rural areas. They became aware that no meaningful development of any nation can take place when the bulk of its populations are still poor and neglected.

The idea of local government creation in Nigeria is perhaps one of the institutional approaches to effective rural development in Nigeria (Onah, 2010). Local governments are administrative centres created from existing states and backed by edits or decrees of the national government to ensure rural development.

The legitimacy of local government administration not only rests on the principle of representation, but also on the openness of the operators, especially in a democratic dispensation. The local government like other tiers of government consists of elected representatives of men and women and career civil servants. These elected representatives have the responsibilities of serving their local communities to the best of their abilities. The expected way of doing this is by rendering accounts of their activities and stewardship to the citizens they represent as this would lead to effective rural development, (Dele, 2012).

Thus, Adamolekun (2002) points that the key functionaries entrusted with government resources, especially at the local level should give account to the people of both their successes and failures. He added that those who are entrusted with the custody and disbursement of public funds must appropriately give account to the people on the use of such funds so as to enhance democracy and development at the local level. Thus, the demands for increased accountability from statutory compliance and shareholders activities have forced organizations to become more effective and transparent, (Day & Klein 2003).

In Nigerian local government system, public accountability is expected to be a renewal to democratic movement in the local areas. Ironically, the basic rationale for local government has been jettisoned and thrown overboard by corrupt and selfish politicians who are often interested in servicing themselves instead of discharging their constitutional roles according to procedures and this has negatively affected rural development in Ebonyi State. Public accountability should be paramount in Nigerian local government administration. Day & Klein (2003) acknowledged that public accountability is a social and political process; a reciprocal relationship that places obligations on the elected officials to explain and justify their conducts and the exercise of delegated powers, especially towards rural development.

The worrisome nature of lack of public accountability which also reflects to absence of rural development in Ebonyi State, was clearly illustrated in the views of Falae (1989), Okigbo (1999) & Agu (2011) as captured in the study by Omolehinwa

(2000) & Onwe (2015) on the Operations of local government administration in Ebonyi State (2013-2015). According to Falae (1989):

The report of the public accounts committee is a frustrating tale of unanswered queries and embezzlers who had left government service or died without paying back what they corruptly acquired.

Okigbo (1999) while presenting to the then Head of State, late General Sani Abacha the report of his panel on the operations of Central Bank of Nigeria unveiled that:

Between September 1998 and June 1999, a total of \$12.4 billion which should have been paid into the federation account as required by law was paid into an account said to be "special dedicated accounts". Out of this amount, a total of \$12.2 billion was clandestinely disbursed by the president and the governor of central bank who did not account to anyone for the extra budgetary expenditures.

Agu (2011) observed that;

In previous dispensation, local government officials in Enugu State purported that governments did not open up to others and the procedures for budgeting in the local government system was not adhered to, existing rules and procedures about budgeting is not duly followed, transparency and proper accountability seemed not to be part of the government.

Onwe (2015) further wrote that:

The operations of Local Government leadership in the state between 2013 -2015 was marred by all forms of irregularities, neglect and vested interests by the Local Government leadership in connivance with the former State Chief Executive (Chief Martin Nwanchor Elechi) who allegedly directed that Local Government fund be used to sponsor election of his ally in Labour Party against the current ruling regime.

"Over four hundred billion naira cannot be accounted for by the Local Government leaders within the period under review and the people instead of enjoying dividends of democracy at the local level were made to suffer deprivation, neglect and underdevelopment.

The above heart bleeding experiences has been the prevalent situations in Ebonyi State, especially in local government administration and this have negative effects on

rural development in the State. The weak budgetary process in the local government system in the state has led to budget perversion during implementation, none compliance to due process in contract award and absence of Legislative Oversight by members of Ebonyi State House of Assembly on Local Government leaders.

The foregoing background creates our departure in this study to attempt to discuss the concepts in this study in both theoretical and empirical perspective and through identified methodology analyze data whereupon conclusion can be drawn. It is on the above background that this study looked into Public Accountability and Rural Development: A Study of Ebonyi State Local Government Councils, 2006-2014.

1.2 Statement of the Problem

Rural development which is the major function of the local government system has become the major problem facing Ebonyi State rural areas over the years. Local government is purposely created to address the various problems affecting rural dwellers with the aim of enhancing rural development and good governance, (Onwe, 2004).

The people who occupy the rural areas depend mainly on the local government to provide their major rural development needs. These people in the rural areas are mainly subsistence farmers, low income earners, small scale industrialists and so on, who depend on government for improved variety of farm seedlings, fertilizer, good roads, portable water, electricity, health and educational facilities.

The human and infrastructural development of the rural dwellers that have the local government as the closest government to them in Ebonyi State have suffered major setback due to poor public accountability. Although, there exists various reasons for the establishment of local government, but amongst the various reasons is to ensure development at the rural levels, yet, this great function of the local government has not been fully met arising from various fund mismanagement as well as lack of financial accountability in the system.

To achieve the goals of rural development which are very pivotal to local administration, representatives of the people in a democratic setting are often elected or appointed into the administrative mainstream of the local government system to pilot the affairs of the local government through available financial resources always mobilized to

them by the federal and state governments with the aim of using the financial resources to address the overwhelming problems of the rural people (especially the problem of rural development) in line with statutory laws and in accordance with the international best practice in order to attain rapid rural development.

In this arrangement, the elected public office holders are required to be held accountable by the rural people who they represent at the local level over their successes and probably their failures, but in Ebonyi State, the local government leaders have not been fully open to the people in terms of accountability and attending to their cravings and yearnings, especially on their areas of needs for rural development.

Unfortunately, instead of being an organ for change and rural development, local government in Ebonyi State has become the means through which operators such as politicians and bureaucrats at the local levels enrich themselves through diversion of public fund to personal accounts for personal use and manipulation of budgetary process which has in most cases led to secret budgeting and budget perversions at the local levels (Okpata, 2004).

It is often very difficult to determine the level of transparency in local government budgetary process in Ebonyi State since secret budgeting often permeates the local government administration which also leads to all forms of perversion during budget implementation, resulting to monies allotted to certain projects not used for the same project which it was appropriated for and this remains the major cog in the wheels of rural development in the state.

What characterized the rural settings of Ebonyi State at the time of this study (2006-2014) was poor rural infrastructure, poor and defective rural economic development and absence of investment on human capital development of the rural dwellers (Onwe, 2015). This situation is made worse by the local government leaders in the state who instead of embracing the widely accepted “Public Procurement Acts” popularly known as “Due Process” for award and execution of contracts in order to achieve rural development chose to neglect it which led to various forms of project abandonment in all parts of the local governments in Ebonyi State. This major point has

link with poor public accountability at the local government level and affects rural development negatively, (Agu, 2011).

Again, the legislatures of Ebonyi State House of Assembly who has it as a duty to monitor and control the activities of local government leadership through oversight functions have not been able to rise to their statutory duty to hold local government leaders accountable to ensure rural development in Ebonyi State. It is worrisome to note that various challenges of the local government in Ebonyi State towards ensuring rural development vis-à-vis public accountability is traceable to the lack of commitment of the legislators to carry out their statutory oversight functions on the activities and expenditure profiles of the local government leadership.

This situation created the avenue for the State Governors to collaborate with the local government leadership to meddle with funds meant for rural development and divert same to private accounts for private use. For instance, in the year 2000 during the regime of Dr. Sam Egwu as Governor of Ebonyi State, he sponsored a bill to the State House of Assembly for establishment of Joint State Local Government Account (JAC) which enabled him to use part of the local government funds for other purposes which made the Council Chairmen then to drag him to court in the year 2000 (Onwe, 2004).

Between the years 2007-2015 during eight years reign of Chief Martin Elechi as Governor of Ebonyi State, local government funds was reported to have been used to fund the pet project of his wife's Mother and Child Care Initiative (Onwe, 2015).

Currently under the leadership of Chief David Umahi as Governor in the state, there is a law passed by the State House of Assembly for State-Local Government Joint Project, which implies that all projects in the rural areas should be approved by the State House of Assembly and jointly executed by the state and Local Governments and that no Local Government Council should embark on rural development project without approval. This development according to Agri (2017) has impacted negatively on rural development in the state as the state governor resorts to using funds meant for rural development for other issues such as oversea trips, hosting of federal personalities in the state as well as funding his campaign organization known as Akubaraoha Youth

Assembly, Women Assembly and Elders Assembly other than the purpose for which the funds was mobilized and made elected local government chairmen to remain as mere statutes in the local government administration without ability to embark on development projects on their own.

Absence of rural development in Ebonyi State has led to massive death of rural dwellers through various killer diseases gotten from drinking bad water such as guinea worm, cholera and so on; inhaling of bad air as a result poor environment which can cause airborne disease and absence of good health clinics with modern facilities and trained medical personnel. Rural roads are in shambles and impassable. This is because most of the areas are not motorable which makes travelers from Ebonyi rural areas to most often resort to other means of transportation such as Okada or even trekking to a far distance instead of using their vehicles.

The education system in the rural areas of Ebonyi State is close to nothing and economic activities are also zero. Poverty of the rural dwellers in the state has geometrically increased as most hawkers and children beggars in the metropolis, as well as those who have fallen prey to human traffickers are mostly from Ebonyi State rural areas (Okpata, 2004).

These problems identified above in this study are among the major challenges affecting rural development in Ebonyi State and contribute to the nucleus of this study.

1.3 Objectives of the Study

The broad objective of the study is to examine the effect of public accountability on rural development in Ebonyi State local government councils. The specific objectives are to:

1. Determine the effects of budget perversion during implementation on rural development in Ebonyi State local government councils.
2. Examine the effects of compliance to due process in contract award on Rural Development in Ebonyi State local government councils.

3. Determine the effects of Legislative Oversight on Local Government on Rural Development in Ebonyi State local government councils.

1.4 Research Questions

The following research questions were raised to guide the study;

1. How did budget perversion during implementation affects rural development in Ebonyi State local government councils?
2. How did compliance to due process in contract award affects rural development in Ebonyi State local government councils?
3. How did legislative oversight on Local Government affects rural development in Ebonyi State local government councils?

1.5 Hypotheses

The following hypotheses were formulated to guide the study:

- H₀₁:** Budget Perversion during implementation has no effect on rural development in Ebonyi State local government councils.
- H₀₂:** Due Process in contract award has no significant effect on rural development in Ebonyi State local government councils.
- H₀₃:** Legislative Oversight on local government does not have effects on rural development in Ebonyi State local government councils.

1.6 Significance of the Study

The expected benefits of this study to all stakeholders and practitioners of rural development and Local Government in Ebonyi State are in two levels viz: theoretical and empirical.

Firstly, the study will be theoretically relevant to students of Local Government and Development Studies who desire to engage in similar studies as this study will serve as a reference material to them.

Secondly, the study will at the end give the researcher the privilege of contributing to existing knowledge; hence, this work will be a reference material for further studies on Public Accountability and Rural Development.

Empirically, practitioners and policy makers at the Local Government levels will no doubt have immense benefit from this study as a guiding material for policy formulation and practice. This work will also be beneficial to the government itself, especially the Ministry of Local Government, Chieftaincy Matters and Rural Development in Ebonyi State.

1.7 Scope of the Study

The study has a very wide range of focus. This is because public accountability and rural development cut across all aspects of government activities at all levels, but the attention of the study was specifically focused on the effects of Public Accountability on Rural Development in Ebonyi State Local Government Councils, (2006 - 2014).

Ebonyi State is one of the 6 states created by late General Sani Abacha led military government in 1996. The state is bounded in the North by Benue, East by Enugu, South by Abia and West by Cross River states respectively. Ebonyi is made up of 13 local government councils and 64 development centres.

1.8 Limitations of the Study

In achieving this study, the Researcher encountered some problems which attempted to militate against its completion if not for his resilience.

The Researcher had the problem of logistics in his bid to generate data from the rural areas of Ebonyi State. This is because most of the areas are not motorable which makes him to most often park his car and resort to other means of transportation such as Okada or even trekking to a far distance.

More so, the researcher had problem in getting records of the executed projects in the local governments during the period of study. He had to go to the local government headquarters several times before he was able to get what helped him to embark on the project as a result of the usual bureaucratic bottlenecks.

Most times, the Researcher was encumbered by transition programmes that sees different people/regime to mount the leadership positions in the local government council as local government councils in Ebonyi State had more than five leadership from 2006 to 2014 which this study covers, thereby making it difficult to have accurate and steady/straight record.

However, despite the above constraints, it did not impair the validity of the research outcome because in the Researcher's resilience, he did his best to overcome the pressures and accomplished the work on schedule.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Conceptual Review

Public accountability and rural development in local government administration have been variously reviewed by different scholars and practitioners. But, the researcher reviewed the topic thematically under the following inexhaustible sub-topics in both conceptual and empirical perspectives:

- Meaning and Nature of Public Accountability
- Concept of Rural Development
- Rural Development in Nigeria
- Rationale for Rural Development
- Approaches to Rural Development
- Citizen Participation in Rural Development
- Local Government Administration
- Rationale and responsibilities of Local Government in Nigeria
- Sources of Local Government Finance
- Local Government Financial Management for Rural Development
- Budgeting and Budgetary Process in Local Government Administration
- Politics of Local Government Budgeting
- Implications of Revised Model Financial Memoranda on Local Government Budget
- Budget Implementation
- Budget Perversion
- Legislature and Legislative Oversight in the Local Government
- Local Government and Development
- Factors Affecting Local Governments in Rural Development in Nigeria
- Project Implementation, Management and Monitoring in Rural Development
- Due Process Mechanism in Governance
- Good governance, Accountability and Rural Development

- Imperatives of Public Accountability in Rural Development

2.1.1 Meaning and Nature of Public Accountability

The concept of Public Accountability has been variously conceptualized by various scholars depending on their backgrounds, orientations and inclinations. However, Public Accountability is the hallmark of modern democratic governance. According to Dubnick (2002), democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, for their policies and expenditures. He added that Public Accountability therefore as an institution is a complement of Public Management. Public Accountability is one of the evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity and justice or to keep critics at a distance (Pollit, 2003).

Public Accountability is essential for efficient functioning of organization, especially the Local Government. Pollitt & Bouckaert (2005) write that Public Accountability is a societal and political process. A reciprocal relationship that places obligation on those elected officers to explain and justify their conducts and exercise of delegated powers. From the position of Pollitt & Bouckaert above, it could be seen that government process is a symbiotic relationship between leaders and followers, where the leaders (especially the elected and appointed ones) are under obligation to justify their conducts and powers by being accountable to the electorates that gave them their mandates.

However for effective governance and rural development to be achieved in the local government system, there is need for transparency and accountability. This is because absence of Public Accountability creates rooms for fraudulent practices and poor service delivery. Moreover, Public Accountability aids management in public sector decision-making and also ensures that details of activities are communicated to the general public, Abubakar & Maimako (2014).

In the words of Adamolekun (2002), Public Accountability is essential for efficient functioning of organization, especially of government parastatals in democratically governed state. Public Accountability structure is surrogates for market

forces in non-market condition and helps to reflect the preferences of the public as citizens and consumers in the public realm.

According to Dean (2006), Public Accountability is a system whereby results of expenditure and by extension of policy making decision shall be stated, evaluated and justified where need be. Arising from this perception, it is worthy to note that the primary aim of Public Accountability is to harness the available resources for development. For this aim to be achieved; there is need for adequate checks and balances to be maintained in order to prevent fraud and errors that may result in poor accountability. This point explains the fact that government must be citizen oriented or people concerned in the discharge of duties.

According to Ogban (2000) the degree of Public Accountability differs depending on the degree of dispensation of power. When there are differences in Public Accountability, it means that it is not adequate and the end result is ineffective governance and lack of development. However, for one to be transparent and accountable for anything, such one must have been associated with responsibilities which make him or her answerable to his or her supervisors. In the light of the above, all government officials must ensure that the responsibilities assigned to them are carried out in the best manner.

Normanton (2000) explained that when an official is holding or deciding upon disposal of wealth which is not his own, opinion is likely to insist that he shall be fully accountable in theory and in practice. However, there may be doubts about how and to whom he must render accounts to. Normanton went further to view accountability as compensation of the accounts submitted at the end of the budget cycle with the budget laws made at the beginning, a check of performance against authorization.

The basic aim of Public Accountability as explained in Normanton's views above is to ensure that authorized budgetary votes are not exceeded and utilized only for the purpose specified by parliament. The problem with this concept of Public Accountability is that its focus is on whether spending votes are exceeded or not without questioning whether the amount paid for service or goods are reasonable or not. Nonetheless,

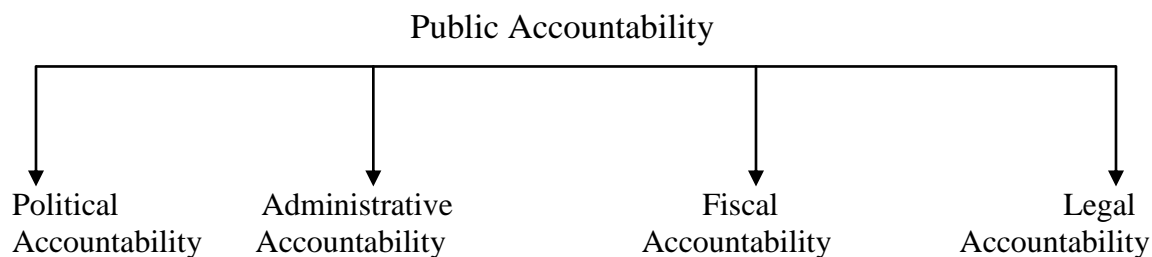
Normanton has helped to draw attention to what forms Public Accountability should take and to whom a public officer is accountable to.

Accordingly Gynn & McGrae (1986) quoting Royal Commission of Australia (1976: 11) observe that:

If there is a procedure by which public officials can be called upon to report and justify their performances and can be rewarded or penalized according to judgment on it, the public organizations will be more effective.

Public Accountability has various manifestations which include political accountability, administrative accountability, fiscal accountability, legal accountability and legal accountability as represented in the sketch below:

Figure 2.1: Manifestations of Public Accountability



Source: Agu, S. (2011) *Accountability and Transparency in Leadership*

2.1.2 Concept of Rural Development

Rural development involves the process of joint efforts by the government or its agencies in improving the living standard of the people through provision of the basic necessities of life (Ewuim, 2010). In rural development, government embarks on the provision of social amenities and infrastructure without the contribution of the people. In other words, the government through the public bureaucracy (ministries and agencies) involves in rural development programmes for the betterment of the rural dwellers.

The people neither contribute in policy making or implementation, though their actions might have contributed in setting the agenda by bringing their problems to the notice of the government and the political leaders.

The Cardinal function of government is to ensure security and welfare of the citizens. So, government embarks on rural development in order to make life more meaningful for the rural dwellers who still constitute the majority of the population. Therefore, government provides pipe bone water, builds hospitals and schools, constructs roads, and provides electricity for the rural people. The essence is to make the rural areas worth living and thus, reduce the incidence of rural-urban migration.

In addition, government also establishes some small scale industries in the rural areas to provide employment and income opportunities for the rural people. However, most times government does not consult the people during decision making process and so good projects are often sited at places where they are not needed. This defeats the whole essence of rural development.

At some other times, these projects are hijacked by local politicians, who serve as contractors for the building of the projects. The funds meant for the projects are often embezzled or misappropriated, leaving the projects either undone or abandoned. And because the people are not part of the projects, they lack the knowledge and power to challenge the government and the local collaborators.

The rural areas of Ebonyi State are adorned with relics of abandoned and shabbily executed government projects. For instance, during the regime of Ibrahim Babangida, his wife, Mrs. Mariam Babangida initiated the Better Life for Rural Women Programme. The programme was however hijacked by wives of local politicians (wives of local government Chairmen and councilors). The benefits meant for the rural women through that programme never reached the actual rural women; while the urban elites and their wives cum associates fed fat through the programme.

Titola (2008) argued that rural development relates not only to a sustained increase in the level of production and productivity of all rural dwellers, including farmers, and sustained improvement in their well being, manifested by increased capita income and standard of living, but also leads to a sustained physical, social and economic improvement of rural dwellers.

The goal of rural development embraces a systematic improvement of institutional, physical and social infrastructure in such rural areas. Adegboye cited in Ewuim (2010) sees rural development as the development of rural people in such a continuous manner as to enable them to most effectively and efficiently utilize their intellect, technology and other resources for further development of both themselves and their resources.

In another submission, the World Bank (2013) views rural development as a strategy designed to improve the economic and social life of a specific group of people- the rural poor. It involves giving the benefits of development to the indigent poor among those who seek livelihood in the rural areas.

It has been widely canvassed that rural development involves changes in the social and economic structures, institutions, relations and processes of the rural population. It reiterated that generation of new employment opportunities; more equitable distribution of income and widespread improvement in housing, nutrition, health and investment on one hand and creating wider opportunities to realize their full potentials through education, sharing in the decision and actions which affect their lives on the other hand are issues that are tackled in rural development.

Rural development is a process of not only increasing the level of per capita income in the rural areas, but also the standard of living of the rural population, the standard of living, being a function of nutritional level, health, education, housing, recreation and security.

Nwobi (2007) defines rural development as concerted efforts made in order to facilitate significant increase in rural resource productivity with the overall objective of improving rural communities. It is a process that seeks to ensure an overall improvement in the standard of living of the rural dwellers. It has to do with institutional and economic reconstruction in which the people are the architects of construction as well as beneficiaries.

The whole essence of rural development is to improve the socio-economic and financial sides of rural dwellers' lives. Through the process, poverty is reduced, inequality is reduced, employment eradicated and the people given a sense of belonging.

2.1.3 Rural Development

Since the colonial times, most development efforts of most developing countries of the world are directed towards the urban centres at the expense of the rural areas, even though most of the raw materials for the development and sustenance of the urban centres come from the rural areas.

It was until the 1970s according to Onah (2010) that governments of developing countries began to think of definite policy programmes for the development of the rural areas. They became aware that no meaningful development of any nation can take place when the bulk of its populations are still poor and neglected. This is why considerable attention is now being placed on the issue of rural development by not only making special budgetary provisions, but also inviting international assistance from development partners.

The idea of local government creation in Nigeria is perhaps one of the institutional approaches to effective rural development in Nigeria (Onah, 2010).

Local governments are administrative centres created from existing states and backed by edicts or decrees of the national government.

Agreeably, most states are pretty large and differently characterized. This partly gives reason for the creation of local governments which assumes to be closer to the people. Local government can be regarded as growth poles or growth centres which cater and care for the peculiar needs of the rural areas, (Okpata, 2003).

However, irrespective of these elegant ideas, local governments still face various challenges ranging from political problems, through social problems to financial ones.

Again, it is observable that many state governors use the opportunity of the phenomenon of local government as patronage for political loyalists who could not make it to the executive council.

Be it as it may, the major rationale behind the creation of local government is primarily to ensure rapid development in the rural areas. It is to ensure this that local government stands to:-

- Ensure stable and balanced state;
- Decentralize power to the rural populace; and
- Enhance the structure of political and social mobilization

Rural Development as a concept which is paramount to this study involves progression, movement and advancement towards something better for the rural dwellers, (Okoli & Onah, 2002).

It is improvement on the material and non-material aspects of life. It involves action, reaction and motion.

Rural development concerns the improvement of the living standard of the low income people living in the rural areas on a self-sustaining basis through transforming the socio-spatial structures of their productive activities.

It implies a broad based organization and mobilization of the rural masses and resources so as to enhance the capacity of the rural populace to cope effectively with the daily tasks of their lives and with the change consequent upon this (Okoli & Onah, 2002).

By implications, rural development should involve:-

- ***Improving the living standard of the subsistence population:*** This involves the mobilization and allocation of resources so as to reach a desirable balance over time between the welfare and productive service available to the rural subsistence population.
- ***Mass participation:*** This requires that resources be allocated to low income regions and classes and that the productive service actually reach them.
- ***Making the process self –sustaining:*** This requires the development of appropriate skills and implementing capacity and the presence of institution at the local, regional and national levels to ensure effective use of existing resources and

to ensure effective development of the subsistence sector. Self-sustenance means involving and reaching the rural people through development programmes.

- **National policies:** These include land tenure system, commodity pricing and marketing systems, wages and interests rate structure, etc.
- **Administrative system:** These include the degree of centralization or decentralization in governmental structures.

However, before embarking on rural development, it is pertinent to understand the nature of the rural environment. The rural environment is characterized by the following:-

- (i) **Extreme Poverty:** The rural masses are poor because they have suffered age long neglect in the provision of infrastructural facilities that are necessary for social and economic development. The people depend mainly on subsistence agriculture as well as on the middlemen to get their produce sold in distant markets at prices which are determined by the buyers and customers. Hence, they generate low incomes that can hardly cater for their basic needs. This makes them to be below poverty level on yearly basis (Okoli & Onah, 2002).
- (ii) **Malnutrition:** The bulk of goods consumed is made of carbohydrates and less of protein and other food types that can help their body to fight against diseases. The most vulnerable groups are the children who suffer from kwashiorkor and other childhood diseases. Lack of education and proper medical devices in the rural environment have contributed to poor knowledge of the type of food to be consumed.
- (iii) **Prevalence of Diseases:** Poor nutrition, poor environmental sanitation, general state of poverty and lack of personal hygiene are responsible for the high incidence of communicable disease in the rural environment.

- (iv) **Exploitation of Disease:** The low standard of living and resultant high poverty level have exposed the rural masses to exploitation by the rich and educated urban elites. The labour of the rural masses is hired at low prices. They work for long hours and paid meager wages. Even for those of them who migrate to the urban centres are subjected to the same treatment as their counterparts in the rural areas.
- (v) **Lack of Infrastructural Facilities:** This is the main bane for rural poverty and isolation. The rural areas are not provided with good roads and transportation system, communication, medical facilities (hospitals and clinics), educational institutions (except primary schools under ramshackle accommodation), portable water, electricity etc. Lack of all these put the rural areas in a perpetual cycle of poverty.
- (vi) **Poor Housing and Sanitation:** Most of the houses are made from simple resources that are less durable and attractive. The building walls are made from mud and clay, while the roofs are made of thatched grasses or bamboo leaves that are woven together in sheets. All these can easily give way under the vagaries of strong weather conditions such as heavy rainstorms or windstorms. Because of lack of pipe borne water, there is no good toilet system; rather, simple pit latrines and open sewage disposal are common within the rural areas.
- (vii) **Subsistence Agriculture:** This is the main sector of livelihood for rural dwellers and involves the use of cutlass and other simple hand tools such as hoes. They cultivate land that are fragmented using land tools as well as ban and slash method, lack the use of fertilizer, insecticides and pesticides; highly labour intensive and low yields per hecter of cultivation. The poverty level of the rural farmers makes it difficult for them to introduce mechanized farming and purchase the necessary inputs that can boost production.

(viii) **High Rate of Illiteracy:** Lack of educational institutions in the rural areas is responsible for high level of illiteracy among the rural people. Even where schools are located in the rural areas, there is the dearth of qualified teachers because most teachers do not want to be posted to teach in the rural environments. The reason is simply because of lack of incentives and poor infrastructural facilities.

(ix) **Unemployment:** The large rural populations that are illiterates have contributed to the high incidence of unemployment opportunities. And when young people migrate to the urban centres, they only go there to add to the army of the unemployed people.

2.1.4 Rationale for Rural Development

According to Onwuka (2010), various attempts have been made albeit half-hearted to develop the rural areas with little or no results. The concept of rural development in his view has for long engaged the minds of scholars both in the developed and the developing world. The strength of this assertion is supported by the large volume of existing literature in both issues.

It is of interests to note that just as we have diverse literature on development and rural transformation, there are equally many strategies and theories that in all, attempt to fully understand and deal with the seemingly intractable problems of underdevelopment. The diverse nature of these strategies and theories stem from the fact that many scholars' prescription depends on their ideological beliefs, the issues in question and the period under review.

Of recent, the development policies of Nigeria have increasingly emphasized on the agricultural sector and rural development. The third Nigeria National Development Plan of 1975-1980 also ranked rural development high in its policy pronouncement.

According to the plan, "it is necessary to recognize that about 70% of the Nigerian population living in the rural areas and have benefited relatively little from the rapid

economic growth of the past few years. The improvement in the welfare of the average Nigerian will therefore require substantial increase in rural income according to the allocation of scarce resources in the course of plan implementation. Priority directly benefiting the rural population particularly projects to increase the income of small holders farmers and to improve the economic and social infrastructure in the rural areas”.

In the words of Onwuka (2010), there is therefore reason to believe that the question of how to accelerate expansion in the agricultural sector and how best to improve welfare of the masses of the people in the rural areas is now the focus of considerable attention.

It is therefore observed that there is a great disparity existing between the promulgated goals of rural development and the actual result of implementation efforts.

Therefore, the arguments for giving increased attention to rural development are powerful and widely accepted.

Going by the foregoing analysis, Ewuim (2010) identifies that the increasing attention given to rural areas is hinged upon some salient reasons which include:-

1. ***Majority of the people reside in the rural areas:*** These people live and find their livelihood in the rural areas. Therefore, government embarks on rural development to ensure that the overwhelming majority of the populace are taken care of through the provision of social amenities, economic empowerment and basic infrastructural facilities.
2. ***Rural Development is embarked upon to curtail the incidence of rural-urban migration:*** Due to inadequate basic infrastructures and social amenities coupled with high rate of unemployment, many rural dwellers leave the rural areas for urban centres in search of better life. Therefore, in order to stem the tide, government embarks on rural development.

3. Government also embarks on rural development because most residents of rural areas are poor, indigents, aged and hopeless. So, rural development is initiated to curtail these menace and to give the people some sense of belonging.
4. Rural development is embarked upon because the rural people are mostly involved in agriculture and they provide both the food and raw materials for rural and urban people as well as industries. Therefore, government embarks on rural development to improve agriculture and thus, make food abundant and raw materials available for industries.

2.1.5 Approaches to Rural Development

Rural development is improving living standard of the mass of low income population residing in rural areas and making the process of their development self-sustaining. In other words, rural development involves the process of improving the social, economic, political and infrastructural lives of the rural dwellers. In order to ensure the development of the rural areas, the following approaches or principles can be adopted by the government. They include:

- (a) Making sustainable programmes and replicable models, where government should only assume the role of a facilitator, involving private sector as an effective development partner.
- (b) Introducing a national spatial strategy within the framework of long range perspective plans to safeguard the areas of national interest and provide guidelines for the development of mega projects.
- (c) Covering the entire national space with spatial plans tied to the jurisdiction of various tiers of government, and completion of all tiers of spatial planning (Federal, state and local government).
- (d) Connecting rural areas with the rest of the country through the provision of basic facilities, amenities, infrastructure, and equitable access to employment,

social growth and information and communication technology, culture, aiming at a balanced growth and higher living standards.

- (e) Diversifying the economic base of less developed areas, through the development of resources bases, industries and other economic activities based upon the potential strength of those areas.
- (f) Developing sustainable institutional mechanism within the developed setting at the village and small town level through close community participation to carry out developmental activities consistent with the objectives of the national plans.
- (g) Undertaking metropolitan economic planning across the urban region, bringing together the national provincial and local government agencies, business, and community leadership to formulate comprehensive plans and carry out a co-ordinated set of targeted investments.
- (h) Channeling private sector investment in urban and rural areas through public/private partnership and through innovative methods of development. In this regard, the cheaper cost of land, labour and doing business in rural areas will be capitalized as an incentive for investors.

Enhancing thrust towards rural urbanization to minimize the congestion, pollution and other typical environmental hazards in large cities occasioned by rural -urban drift. Undertaking long term regional planning, linking cities with the rural suburbs.

2.1.6 Citizen Participation in Rural Development

One of the basic methods of ensuring, trusting and authenticating public accountability in any given social system is through participation or involvement of citizens in government or organizational practice. Citizen participation creates forum for

joint decision to be taken of an issue between the people and development agents (Okpata, 2004).

There exist various ways through which citizens could participate in rural development. According to Okpata, (2004), citizens participation in rural development can manifest in the principles of self-help, through cooperative society and through joint efforts to override conflict and reach consensus in plan of rural development programmes or projects.

Okpata (2004) posits that the principle of self-help in rural development or community's development is vitally important in the community's development process. This motion which implies that people can come together and work as a team to improve their situation is basic both in theory and practice of community or rural development.

Almost all descriptions of rural or community development makes reference to self-help as a veritable tool for achieving developmental goals.

For instance, in the United Nations' definition (cited in Ezeani 2006), it stated that community or rural development is a utilization under one single programme of approach and technique which rely upon local community as units of action and with attempt to combine outside assistance with organized self determination and effort to correspondingly seek to stipulate local initiative.

This implies that self-help approach is generally defined as a process that assumes people coming together to examine their situation, design strategies to work together in line with their various segments of their surroundings and implement plans or programmes.

Every community work is based on self-help and the principle is used to refer to a situation whereby the community development staff encourage or organize the various sections of the community to do their own work without much dependence on outside.

The community members using the principle rely much on their own resources. Therefore, self-help principle does not control integration, but promotes self-promotion since the community uses its resources to direct and control the course of its work.

Meanwhile, the principle of self-help when observed in the implementation of community development project leads to self-reliance which is a state of self-sufficiency in meeting rural or community needs.

In a related development, citizen participation in rural development can be made possible through cooperative society. Cooperatives involves pooling of efforts or resources together by individuals or groups of efforts or resources together by individuals or groups of individuals for the purposes of achieving desired objectives which otherwise could be difficult to achieve by groups or individuals operating on their own.

The arguments that are often made to justify the establishment of decentralized structures of government are also usually adduced for the encouragements of co-operations.

With regards to decentralization in developing countries, it is often suggested that benefits from developmental programmes would be optimized if they were based on grassroots structures and initiatives.

Cooperative ventures are also said to enjoy the advantage of tapping local initiatives in development efforts. Unlike local governments, cooperative organizations are entirely voluntary and much more than local government, they depend on local initiatives for their finance and management.

It is therefore noticed that cooperative being a grassroots initiated programmes would entice voluntary commitments among the local population.

It is no doubt that the above argument is a belief which has made many third world governments to resort to cooperatives as a concept for mobilizing the local mass for developmental purposes (Okpata 2004)

By implication, many third world countries see cooperatives as important institutional channels for rural development. In 1982 for instance, as captured in Okpata (2004), the defunct Bendel State Government reaffirmed its position in a policy paper on cooperatives. The aim of the government according to the policy document was to use the cooperatives societies as avenues and instruments of developing the rural areas, co-

ordinating their economic activities and channeling help where available to the rural dwellers.

The policy document therefore recommended that it would be highly desirable to encourage Nigerians to organize cooperatives ventures and that the cooperatives societies should be those composed of groups of individuals living near one another and familiar with each other's income, occupation and personal character. They should also be composed of people who share a common need and beliefs which they can satisfy if they combine their resources for such purposes.

2.1.7 Local Government Administration

Okpata (2003) succinctly opines that Local Government Administration in Nigeria has attracted serious attention both nationally and internationally since the great Local Government Reform of 1976. Local Government is the closest tier of government to the people of Nigeria; yet, the resident population in it is denied the benefits of its existence.

The historical development of Local Government Administration in Nigeria as noted by Okoli (2000) has followed very closely the pre-colonial, colonial and neo-colonial political developments in Nigeria. Thus, the fortunes of Local Government Administration in Nigeria were tied willy-nilly to the apron strings of the pre-colonial, colonial and post-colonial success or failure of Nigeria.

In contribution to this regards, Okpata (2003) noted that the origin of Local Government Administration in Nigeria's development therefore dates back to the colonial era, a system which evolved to actualize the colonial policy of indirect rule; whereby the native authority system was created to accommodate the local chiefs as instruments for the manipulation of the people. He added that the march to Local Government Administration in Nigeria started from the period of Nigerian colonial contact with the British; in which case, the principal functions of the colonial officers were to administer justice through the courts and to exploit and expropriate the minerals from Nigerian hinterland to the British metropolis.

Meanwhile, prior to the advent of the white men, there existed in the political entity called Nigeria relatively autonomous villages, towns and ethnic groups with minimum contacts usually limited to trade, social transactions and little political relationship with others, (Okoli, 2000).

However, the concept of Local Government has been variously defined by scholars and practitioners alike. In the words of Okoli (2000), Local Government is defined as a unit of government below the central, regional or state governments established by law to exercise political authority through a representative council within a defined area.

Onwe (2004) posited that Local Government is the smallest body created to take care of all local interests that require government attention. This later definition can be criticized because of its inability to capture the major essence of Local Government. First, all interests of the people at the local level are not completely left in the hands of the Local Government as issues pertaining to some aspects of the people's health and security are handled by the State and Federal governments. Secondly, the definition failed to articulate the means and ways of achieving its objective of giving attention to the local people.

However, the United Nations Office of Public Administration in Ezeani (2006) defines Local Government as: a political sub-division of a nation or (in a federal system) which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exert labour for prescribed purposes. The government body of such an entity is elected otherwise locally selected.

The above definition despite its wide appeal or acceptance has some flaws. First, the powers of the Local Government to exert labour creates an impression of its tendency to resort to forced labour which is unacceptable in modern times. Again, the assertion in the definition that the government can be locally selected is faulty. It implies that all the care taker committee management and sole administratorship system instituted by various military regimes in the country can pass as Local Government Administration, whereas such appointments or appointed bodies are mere brands of local administration.

In view of the foregoing, Ezeani (2006) believes that a more comprehensive definition of Local Government Administration and the one that captures the essential features of Local Government is contained in the guidelines for Local Government Reforms in Nigeria which had it that Local Government is the 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 substantive control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects, so as to complement the activities of the state and federal governments in their areas and to ensure through active participation of the people and their traditional institutions, that local initiatives and responses to local needs are maximized.

This definition implies that there are certain distinguishing features of Local Government which Ezeani (2006) & Awortowi (2014) identified some to include:

- **Localness:** This implies that Local Government is the lowest tier of government; it is government at the grassroot or local level, which is subordinated, but not subservient to the state and federal government.
- **Legal existence:** The existence of Local Government is enshrined in the Constitution of the Federal Republic of Nigeria. This protects it from arbitrary actions of higher authority. As a legal entity, it can sue or be sued and has a perpetual succession, meaning that the life of a Local Government does not expire with the end of each administration.
- **Autonomy:** Although, Local Governments are subject to State or Federal Government control in certain areas, they enjoy a reasonable degree of independence in administrative and financial affairs such as the hiring and firing of staff, discipline and control of their own staff subject to certain upper limit, the preparation of annual estimates or budgets and the execution of certain projects.

- **Geographical Composition:** Local Government exists within a defined territory and exercises its authority over a given population. In other words, as a given or corporate entity, Local Government is created to serve citizens resident in a known location.
- **Functional Powers:** Local Government exercises specific powers and performs certain functions as enshrined in the constitution and is composed of elected representatives of the local people.
- **Departmentalization:** Local Government is usually divided into departments, divisions or units which facilitates the accomplishment of the goals, objectives and functions of the local government.

2.1.8 Rationale for Local Government Administration

A lot of reasons have been given for the evolution and creation of local governments in Nigeria. These range from political, social and economic reasons. Over the years, there has not been a general consensus as to the precise role local government should play, this singular factor makes the problem regarding the objectives of local governments most important.

The following are seen as the purpose for the creation of local governments in Nigeria.

- (1) ***To Bring Governance Closer to the People:*** Local government functions to bring democracy to the local citizens as well as to educate and socialize them politically; participation of the citizens in governance is one of the underlying percepts of democracy. Due to the vast nature of the country (Nigeria), the presence of governments whether at the federal or state levels was not well felt by the people, and this led to neglect and distrust of government by the people. In a bid to bring the activities of government closer to the people, local

governments were created to serve as conduits through which government's policies are communicated to the people (Aigbakoba & Ogbonna 2004).

- (2) ***For Administrative Convenience:*** Local government serves as a channel through which policies and programmes from the state and federal government are communicated and implemented. This is because there are many functions that will be cumbersome for the state and federal governments to perform because of the distance separating them and the people e.g:

- (a) Collection of rates, radio and television licenses;
- (b) Registration of births, deaths and marriages registry etc.

The local government was also created to serve as the representative of both the federal and state governments amongst the local people. It is a channel through which policies are communicated and implemented (Aigbakoba & Ogbonna 2004).

- (3) ***To Ensure that Resources are Effectively Mobilized:*** This is to arouse in the citizens the zeal or willingness to contribute financially, materially and morally to the management of local affairs. Local governments are created to bring about meaningful development in the rural areas through the effective mobilization of resources. Local governments use the funds made available to it by both federal and state governments and their internally generated revenue to improve on the lives of the people within their areas of operations (Dele (2012).

- (4) ***To Preserve Heritage and Common Interest of the People:*** In Nigeria today, there are over 364 ethnic groups with diverse cultures and tongues. These ethnic groups are further divided into communities. These communities form the constituents/areas of local governments in Nigeria. By carving out local governments from amongst people of the same community, government is preserving such long traditional associations and using same to foster the interest of the people concerned. The creation of local government is intended to bring

people of common heritage or ancestry together as a political unit to further their interests and increase their participation in government business. It should be noted that, the broad objective of establishing local government is placed on the service delivery function. When roads are bad, when there are no markets stalls, no health centres, when there is no water, no drugs in the local dispensaries and when refuse is littered all around the place etc, the ordinary citizen blames it on the local government. It follows, therefore, that local government administration is established to affect citizens through the service delivery function.

2.1.9 Responsibilities of Local Government

In terms of functions, there is uniformity of function and responsibilities for all the local governments throughout the federation. These functions and responsibilities were later enshrined in the 1979 and 1999 Constitutions of the Federal Republic of Nigeria.

The first category of functions is made up of functions that are mandatory for which local governments have full responsibility, the second category is made up of functions which local government shares with higher levels of government, and the third category of functions are those functions that the state or federal government can from time to time assign to local authority.

As derived from the Fourth Schedule of both the 1979 and 1999 Constitutions of the Federal Republic of Nigeria, the basic functions, which all local governments in Nigeria are established to perform, revolve around the following:

- (a) Functions in which success depends on communities' responsiveness and participation;
- (b) Functions which require detailed local knowledge for efficient performance;
- (c) Functions which are of a personal nature requiring provision close to where the individuals affected live; and
- (d) Functions in which significant use of discretion or understanding of individuals are needed.

More functions of Local Government as stated by Awotokun (2005) include:

- (a) The local government is authorized to consider and submit to a state commission or any other body on economic and social development as it affects the locality;
- (b) The economic functions of local government enable the authority to raise money through investments, taxes and other forms of levies;
- (c) The social and welfare functions of local government direct the authority towards the provision of such services as education, health, roads, and recreation grounds, etc, etc;
- (d) Local government administration also carries out informative functions such as enlightenment, development projects, administration, democratic and leadership initiative and maintenance of peace, law and order in the locality (Awotokun 2005).

In addition to the above, the local government administration according to Hu and Dai (2016) also provides the following functions:

- i) Inspection of meat and abattoirs;
- ii) Provision of nursery, primary and adult education;
- iii) Provision of scholarship and bursaries award;
- iv) Provision of public libraries and reading rooms;
- v) Agricultural and animal health extension services and veterinary clinics, fire services;
- vi) Lighting and drainage;
- vii) Support for arts and culture;
- viii) Control of pollution;
- ix) Control of beggars and prostitution;
- x) Homes for destitute, the insane and orphans;
- xi) Public housing programmes;
- xii) Regulation and control of buildings;

- xiii) Town and country planning;
- xiv) Operations of commercial undertakings;
- xv) Control of traffic and parking;
- xvi) Pipe sewage systems.

2.1.10 Sources of Local Government Finance

Ezeani (2006) made it clear that there is no doubt that the success or close gap failure and effectiveness of local government depend on the financial resources available to the individual local authorities and the way these resources are utilized. To this end, it should be accepted that the level of effectiveness and productivity of the local government depend on the amount of fund available to it.

However, there are statutory and non-statutory means through which the local government derives its revenue. Scholars have classified it as internal and external sources which have to do with rates, taxes, receipts derived from any public utility concerned or undertaking belonging to or maintained by the local government either in part or in whole.

Other internal revenue sources include rents derived from leasing of any building or land belonging to local government, interests on investment fees. The other part of the classification of the sources of local government revenue is what has been scholarly known as external sources of local government finance. Luo, (2015), Onwe (2004), Okpata (2003) Okoli (2000) & Ezeani (2006) among other scholars enumerated such sources of revenue of local government to include; grants-in-aids, loan, and statutory allocation from state and federation accounts.

By way of explanation, the grant system in the words of Ezenni (2006) represents a situation where the federal government provides the local government with financial support in form of grant to enable them achieve their functional targets. He added that the grants which take several forms are means to attain greater responsibility, especially for rural development. The major grants include percentage grants, unit grants, special grants and emergency grants (Jiang, 2015).

On the other hand, local government through the instrumentalities of external sources of revenue resorts to loan. Thus, the Model Financial Memoranda for Local Government in Nigeria (1991) maintains that the Local Government is empowered by law to raise loan within Nigeria, of such amount from such sources, in such manner, upon such conditions and for such purposes in fulfillment of its lawful functions as the appropriate law may prescribe.

Moreover, the major source of local government finance which falls within the fulcrum of this study is the "Statutory Allocation" from the Federal and State Governments. As Ezeani (2006) rightly noted, that this is a system whereby the Local Government has direct share of either specific item or the total national derived revenue.

Okoli (2000:121) however points that:

Only few countries have this system because central governments the world over do not easily accept the idea of partnership between them and their local authorities. They claim that since the local government is creatures of central government laws, the local governments should derive their revenue from sources so stated by such laws or addition to central government grants.

Also, Section 7 (6) of the 1999 constitution of the federal republic of Nigeria as amended provides that:

- (i) The national assembly shall make provisions for statutory allocations of public revenue to Local Government Councils in the federation; and
- (ii) The House of Assembly of a state shall make provision for statutory allocation of public revenue to Local Government Councils within the state.

In more specific perspective therefore, the Revenue Allocation Act of 1981 provides for statutory allocation of 10% of national revenue to Local Government which became effective in 1982. Okoli (2000) added that the statutory allocation was later increased to 15% in 1989 and 20% in 1992. In addition, State Government was required to contribute 10% of their total revenue into the Local Government. This was later

amended by the Federal Government where the State Government is expected to contribute 5% to the Local Governments.

From the foregoing, the concern of this study is to determine how the revenue allocated to the Local Government is being used to achieve the goals of rural development. This can be achieved through the instrumentalities of Public Accountability by the Local Government operators. This is why Agu (2011) posited that if Local Government officials are not accountable to the public in ensuring that public funds and also human and material resources are used in the service of public interest within the limit of existing rules and regulations, it will lead to poor service delivery. The effect is that lack of public accountability affects governance negatively.

2.1.11 Local Government Financial Management

The concept of financial management in Local Government Administration occupies paramount positions in view of the fact the success or failure of any organization whether private or public depends on the effective ways in which the financial and human resources are managed (Nwude, 2003). More so, Ezeani (2006) added that there is no doubt that the success or close gap failure and effectiveness of the community depend on the financial resources available to the individual local authorities and the way these resources are utilized.

Generally, Financial Management is that managerial activity which is concerned with planning, acquisition, allocation and control of financial resources of an organization in order to achieve the goals of the organization with minimum financial discomfort and maximum financial benefits. It is concerned with how individuals, companies, governments and organizations raise capital and how they utilize it (Nwude, 2003).

Onwe (2004) pointed that even as an individual, sound financial management enhances one's personal well being as well as that of people around him. He added that managers and operators of Local Government System who are the major agent of rural development should also have sound financial management to enhance performance in

rural communities. This is because a good knowledge of financial management enables both business organization and Local Government managers to have better understanding of the type of the real and financial assets, projects and programmes the organization may require, the factors that can affect finance in the organization, the function of finance, how to balance cash inflows and outflows, how to raise funds, how to invest them in assets and how to distribute returns earned from assets to major stakeholders.

More so, Nwanekwe (2013), Okpata (2003) & Luo (2015) maintained that financial management is concerned with ascertainment of the needs for funds, acquisition of funds, allocation of funds among competing projects and programmes as well as the specific forms and control of the cash flow to the greatest benefit of the community. He specifically mentioned that Local Government Financial Management among others includes:

- **Financial Strategy Decision:** Financial strategy decisions involve the identification and formulation of the corporate objectives with a view to identifying possible logistics capable of allocating the financial resources of the Local Government opportunities in a manner that will enable the Local Government to achieve the stated objectives.
- **Investment Decision:** Investment decisions involve identification of various investment opportunities in the Local Government, evaluating the opportunities and selection of the best alternatives based on available fund.
- **Financing Decision:** Financing decision involves identification of different sources of funds, the cost associated with each source, the characteristics of each source and the availability of each source to the funding needs of the Local Government.

2.1.12 Budgeting and Budgetary Process in Local Government

It has been observed on the course of this study that one of the major activities of government at all levels; federal, state and local is the preparation of annual budget.

Although, budget as a concept has assumed a lot of connotations, yet, its meaning has to be properly understood.

Budget from the point of view of the organized private sector could be seen as an economic plan usually impressed in financial terms over a defined period of time with a view to harnessing and controlling the income and expenditure of a company to enable it maximize profit.

But, in the purview of the public sector like the local government, the annual budget at all levels of government could be referred to as an instrument of government that provides estimates of revenue and expenditure profiles for ensuring fiscal year as well as the framework for reviewing the performance of the economy over the preceding year.

In the words of Uchendu (2011) budget is an economic deliberation designed through political process to aid in the allocation of available resources (economic) which are to be allocated through political means (leadership decision) to various sectors with competing demands. This also implies that all the sectors need fund to function and achieve organizational goals, hence, the need for the fund is said to be competitive.

In the same light, Koontz in Duru (2011) succinctly put that budgeting is a formulation of plans for a given future period expressed in numerical terms. Koontz and his associates in this perspective are of the view that what should be called budget should be in form of futuristic plans and such plans should be attached with numerical or financial obligations. This is why government budget is perceived as characterizing line itemization between that which is authorized and that which is spent. The aim is to keep expenditure in check and prevent misuse of public funds.

Viewing budgeting in a more encompassing nature, Duru (2011) believes that government budgeting is a comprehensive and co-ordinated plans for enterprise, firms, organizations, operations and resources expended in financial terms for a given period of time in the future. The implication of this conception is that budget must be:

- A comprehensive and coordinated plan,
- Expended in financial terms,

- A plan for organizational resources,
- Futuristic, that is, for a future period of time, and
- Altered under only on previously agreed conditions.

Thus, Okpata (2004) posits that budgeting is the process of formulating into a plan all the estimates of income and expenditure of an organization with the ultimate intention of directing, coordinating and controlling the monetary commitments of the organization towards attainment of its goals or objectives. He went further to add that budgeting is a top level management device which demands the active involvement of the financial manager and other participants in an organization.

Budget or budgeting in this study has been conceived to mean an instrument which guides the organization whether private or public in resource (finance) mobilization, allocation and utilization for the realization of the futuristic goals of the organization. It is a short term financial plan (usually one year) of government designed to achieve short term goals. Human and material resources could be mobilized through the instrumentalities of budgeting as expended in legal and political framework Olowu (2012).

Again, budget administration as Okpata (2004) wrote represents the process of disbursement, collection and usage of funds approved in the budget by executive arm of government. This implies that it is the duty of the executive arm to collect fund and use for the realization of the goals of the state. He went further to advise that the actual execution or administration of the approved budget requires a complex mixture of leadership styles, shared responsibility, operational directive, new and adjusted planning and re-appraisals. This is the stage where the good intentions or otherwise of the executive would be apparent.

During budget implementation or administration, it demands careful bookkeeping on the side of the executive arm of government as this will make the fourth stage of post mortem to be possible. This is as a result of the importance of budgeting and budget administration in both private and public organizations. Arising from these underlying imperatives of budgeting and budget administration, especially as it relates to the local

government system in Nigeria, Duru (2011) outlined the following as the purposes of government budgeting:

- Budgeting helps to clarify organizational goals in order to avoid confusion and facilitates achievement.
- It acts as communication channels to organizational goals so that they are understood, supported and implemented.
- It details the plans of action of an organization thereby reducing uncertainty and at the same time directing individuals and group efforts to achieve goals.
- Budget streamlines the activities of organization in order to maximize the use of resources. It acts as control measure for workers performance so that any shortfalls could be controlled.

2.1.13 Politics of Local Government Budgeting

The politics of Local Government budgeting in Nigerian local government system which is popularly known as annual estimates is seen in its broadest point of view by Halidu (1994:1) in Okoli (2000) when he wrote thus:

A conscious and systematic allocation of resources prepared in advance, relating to a future period and based on a forecast of key variables adopted to achieve certain policy objectives which may or may not set explicit performance targets for the achievement of objectives; relates anticipated expenditures to anticipated revenue and forms the bases against which actual expenditure and revenue can be measured and controlled.

Corroborating the point above, Nwankwo in Okoli (2000) puts that a local government budget (estimates) is an annual comprehensive report of the state of the local government's financial position. It surveys the future prospects of the local government's financial status and translates problems into goals or objectives.

Local government budgeting like the budgeting of other tiers of government has been fraught with diverse politics. The politics here could be in form of how monetary values are attached to all items of interest in each financial year. For example, how much is allocated to education, agriculture, road maintenance, personnel training and

development and small scale industries? Any attempt to answer the questions above showcases the very politics in local government budgeting.

The politics of local government budgeting (estimates) in Nigeria centres around the human desires or preferences that underlie the preparation, approval and execution of the budget. As Wildavsky in Duru (2011) pointed out;

Human nature is never more evident when men are struggling to gain a large share of funds or to apportion what they have among myriad claimants. Budgeting deals with the purposes of men. In other words how can they be moved to cooperate? How can they find ways of dealing effectively with recalcitrant problems? Serving diverse purposes, a budget can be many things: a political act, a mechanism of prediction, a source of enlightenment, a means of obfuscation, a mechanism of control, an escape from restrictions, a means to action, a brake on progress, even a prayer that the powers that be will deal gently with the best aspirations of fallible men.

The politics of local government budgeting emphasizes the human and behavioural aspects of the estimates. It specifically concerns with answering the question of "who gets what, how, when and why" of the local government financial resources. It is important to note that the purposes of local government estimate are as varied as the purposes of men.

For example, one local government's estimates may be designed to coordinate diverse activities so that they complement one another in the achievement of common goal. Another local government estimate may be put together primarily to discipline subordinate officials (department heads) within the local government system by reducing amounts for their salaries and their projects. And a third local government estimates may be directed essentially to mobilizing the supports of the local groups who benefit by the services that the local government provides. Nothing is gained therefore, by insisting that a local government estimates is only one of these things when it may be all of them or many other things.

As well, one may however, adopt a particular view of the local government estimates as most useful for the purpose he has in mind. For the purposes of our present discussion, we would like to see the local government budget and budgetary process as a

phenomenon of human behaviour in a governmental setting. Throughout this section of the work we have been concerned with local government budgets (estimates) as political things. For example, taken as a whole, the local government estimates in Nigeria is a representation in monetary terms of all local governmental activity. If politics is regarded in parts as conflict over whose preferences shall prevail in the determination of local needs, then, the local governments' estimate records the outcomes of this struggle.

If one asks, "who gets what the local government has to give?" Then, the answer for a moment in time is recorded in the local government estimates. If one looks at politics as a process by which the local government mobilizes resources to meet pressing problems, then, the estimates are focused to these efforts. The size and shape of the local government estimates are a matter of serious contention in the political life of the local people. The local chiefs, the chairman of local government, the political parties, administrators, councilors, community leaders, assembly members, interest groups and interested citizens struggle with one another to have their preferences recorded in the local government estimates. The victories and defeats, the compromises and the bargains, the realms of agreement and the spheres of conflict in regard to the role of the local government in the community all appear in the budget. In the most integral sense, the local government estimates lie at the heart of the political process. It is this understanding and analysis of human behaviour and politics that underlie the formulation and execution of the local government estimates Oteh (2010).

Again, in our bid to have more understanding of the nature and character of politics that exists in most local government estimates in Nigeria, there is the dire need to know the structures and organization of the estimates as provided for under the law. It is interesting to note that the Revised Model Financial Memoranda for local government (second edition) provided by the Federal Republic of Nigeria has exhaustively dealt with and explained the nature, structure and organization of local government estimates in Nigerian local governments. According to the Revised Model Financial Memoranda for local government in Nigeria (revised edition, 1991), every department of Local Government shall in each year:

- (a) Cause to be prepared in accordance with any directions made in that behalf by the executive committee, a detailed estimate of its revenue and expenditure for the next ensuing financial year;
- (b) Submit the estimate to the executive committee which shall consider it in order to ensure that it is not inconsistent with the general budgetary measure adopted by the local government and the state for the succeeding financial year and in any case where the estimate is found inconsistent, the executive committee may give such directives as may be appropriate shall comply with such directives,

The executive committee shall submit the estimate to the local government council (legislative arm) which shall consider and approve with or without modifications.

The objectives of the annual estimates as outlined in the Revised Model Financial Memoranda include:

1. ***To provide a financial plan of action:*** The estimate are statement of the objectives of the local government in financial terms for the financial year concerned and are in effect the local government's working plan for the year. The activities of the local government must be conducted within the financial framework prescribed by the estimates, as they are finally approved, unless and until supplementary estimate are approved which would vary the original framework;
2. ***To provide legal authority for incurring expenditure:*** As the estimates are a financial plan of action for the year, their formal approval in accordance with the provisions of the law is the legal sanction for the expenditure envisaged by the estimates. Any expenditure must be covered by a provision in the annual or supplementary estimates, failing which it is unlawful;
3. ***To provide a mechanism for ensuring that adequate controls are maintained over expenditure and revenue:*** Have established a financial framework for action, the estimates are then to be used as a mechanism for ensuring that adequate controls are maintained over expenditure and revenue. Because the local

government accounting system is directly related to the heads and subheads of the estimates, when the amount spent under any sub-head gives an indication of being likely to exceed the approved estimates, the control arrangements must be such that prompt steps are taken either to obtain a supplementary authorization, or to contain.

TABLE 2.1: Stages in the Preparation of Government Budgets

Stage 1	Forwarding of annual budget guidelines by Federal Government, state government or local government to commence budget preparation.
Stage 2	On the basis of federal Guidelines, state government issues annual budget circular to Ministries, Extra Ministerial Department and parastatals for them to commence preparation of their budget.
Stage 3	Submission of budget proposals by Ministries, Extra -Ministerial Department and parastatals to the Department of Budget
Stage 4	Budget defence before Technical Committee by Ministries, Extra -Ministerial Department and parastatals and department in case of the local government
Stage 5	Budget defence before State Ministries Committee on budget by the Chief Executives of Ministries, Extra Department and parastatals/departments in case of the local government
Stage 6	Presentation and denfence of draft budget (estimates) at the same Executive
Stage 7	Presentation and defence of the draft budget at general Headquarters (GHO), Abuja/or Presentation of the draft budget to the state House of Assembly (under civilian government)/or Presentation of draft estimates to the local legislative arm. Legislative authorization level at the State House of Assembly, a lot of debates on the draft budget is also carried out at this level.
Stage 8	Announcement of the budget (estimates) by the Chief Executive of the state or local government. At the end of these processes, the approved State Budget or local government estimate is announced by the State Chief Executive, which is the State Governor or local government chairman.

Source: Okpata (2004:321) with amendment from the researcher

TABLE 2.3: 2007 Approved Estimates of Ezza South Government Area

**EBONYI STATE LOCAL GOVERNMENT SYSTEM
SUMMARY OF CAPITAL EXPENDITURE**

SUB HEAD	Details of Expenditure	Plan Allocation N 2002-2004	Estimate 2002	Actual Estimates 2001
4014	Area Development Sector	15,000,00	5,789,000	6,242,830
4015	Water Resources & Water Supply	5,500,000	750,000	749,140
4016	Environment Sewage & Drawage	-	-	-
4017	Town & country Planning	5,000,000	1,200,000	2,497,130
4005	Community Development			
	Total	25,500,000	7,739,000	9,489,100
4018	Administration			
	General Administration	50,000,000	20,595,000	19,185,750
4019	Staff housing	15,000,000	5,000,000	4,270,080
4020	Workshop	1,500,000	550,000	249,710
4021	Repayment of loans	-	2,500,000	2,497,130
	Total	66,500,000	28,595,250	26,202,680
	GRAND TOTAL	313,500,000	161.516,860	131,705,60

Source: Office of the Executive Chairman

TABLE 2.4: 2002 Approved Estimates of Afikpo South Local Government

**EBONYI STATE LOCAL GOVERNMENT SYSTEM
SUMMARY OF CAPITAL EXPENDITURE**

SUB HEAD	Details of Expenditure	Dev. plan Allocation 2002- 2004	Estimate 2002	Approved 2001	Actual Expenditure JAN-SEPT 2001
	Establishment of Council cassava And rice farm at Ugbodo (2.5) acres	2,500,000	500,000	749,140	20,000
	Total	2,500,000	500,000	749, 140	20,000

Source: Office of the Executive Chairman

2.1.14 Implications of Revised Model Financial Memoranda on Local Government Budget

For the recurrent revenue estimates, the Revised Model Financial Memoranda provided that the annual recurrent revenue estimates of local government shall be prepared under the following heads:

Head 1001	Taxes
Head 1002	Rates
Head 1003	Local Licenses, Fees and Fines
Head 1004	Earning from Commercial undertakings
Head 1005	Rent on Local Government property
Head 1006	Interest Payments and Dividends
Head 1007	Grants
Head 1008	Miscellaneous
Head 1009	Statutory Allocations

Further more, for recurrent expenditure estimate, it provided that the annual recurrent expenditure estimates of local governments shall be prepared under the following heads:

Head 2001	Office of the Chairman
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Head2002	Secretary to the local Government
Head2003	The Local Government Council
Head 2004	Personnel Management
Head 2005	Financial
Head 2006	Education
Head 2007	Medical and Health services
Head 2008	Agriculture Natural Resources and social Development
Head 2009	Works, Housing, Land and Survey
Head2010	Traditional offices (where applicable)
Head 2011	Miscellaneous
Head2012	Contribution to Local Government Loans Fund
Head 2013	Transfer to Reserve Fund

The capital receipts estimates of the local government as provided for in the (FM) are prepared under the following heads:

Head 3001	Internal Sources
Head 3002	External Sources
Head 3003	Grants
Head 3004	Miscellaneous

The capital expenditure estimates as provided for in the (FM) are prepared under the following heads:

(1) Economic Sector

Head 4001	Agriculture and Rural Development
Head 4002	Livestock.
Head 4003	Forestry
Head 4004	Fisheries
Head 4005	Manufacturing and Crafts
Head 4006	Rural Electrification
Head 4007	Commerce, Finance, Cooperative and Supply
Head 4008	Transport (Roads and Bridges)

(2) Social Services Sector

Head 5001	Education
Head 5002	Health
Head 5003	Information
Head 5004	Social Development, Sports and Culture

(3) Area Development Sector

Head 6001	Water Resources and Water Supply
Head 6002	Environment, Sewage and Drainage
Head 6003	Town and Country Planning
Head 6004	Community Development

(4) Administration Sector

Head 7001	General Administration (Office Building)
Head 7002	Staff Housing
Head 7003	Workshop

(4) Repayment of Capital Loan Sector

Head 8001	Repayment of Loans Interests
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Also the revised Model Financial Memoranda (FM) provided a set of standard and appropriate forms for the recording and preparation of the annual estimates of local governments. An example of some of these forms is LGT1 -9.

The revised Model Financial Memoranda (FM) also provided adequate time-table for the preparation of annual estimates of the local government. For example in its Chapter 3, the (FM) states as follows:

To ensure that the annual estimates are approved by the council before the commencement of the financial year to which they relate, a strict time-table shall be adhered to for each stage involved in the preparation of estimates and the latest date for the completion of each step, shall be as set out in this chapter of the financial memoranda.

The first step in the preparation of the annual estimates is the local government executive, committees call circular. The (FM) provides that the local government executive committee shall, issue a circular calling for the preparation by local governments of estimates for the ensuring financial year. Such circular shall be issued in such time as to reach each department to which it is addressed, by 1st June.

The call circular shall:

- (1) Contain such general guidelines to be followed by departments in the preparation of their annual estimates as reflect the local government's policy and priorities in regard to the discharge of functions and provisions of services at the local level;
- (2) Stress such procedural and timing matters and matters related to the objectives and content of estimates, as are considered appropriate by the executive committee.

Financial Memoranda 3.3 provides for the treasurer's call circular. It states that immediately on receipt of the Executive Committee's call circular and not later than 10th June, the treasurer shall issue an estimates call circular to heads of departments.

This call circular shall:

- (1) Indicate the last date (10th July) by which departmental estimate proposals must reach the Finance Department;
- (2) Incorporate the content of the call circular issued by the Executive Committee in accordance with the provisions of Financial Memorandum 3.2;
- (3) Refer to any policy decisions reached by the council in regard to the content of the estimates and the priorities to be reflected therein;
- (4) Refer to any directions of the Executive Committee regarding the detailed procedures to be followed in estimates preparation;
- (5) In the light of experience in the preparation of estimates for previous years, incorporate such other procedural matters as appear to the treasurer to be likely to

facilitate the preparation and subsequent processing of departmental estimate proposals.

The Financial Memoranda 3.4 provides for the preparation and submission of departmental estimate proposals to the treasurer. It states that under the general direction of the appropriate supervisor, the head of department shall prepare estimate proposals for each of the services concerned.

The estimate proposals shall comprise:

- (1) Estimates of the revised revenue and expenditure (recurrent and capital) for the current year;
- (2) Estimates of the revenue and expenditure (recurrent and capital) for the following financial year.

Financial Memoranda (3.5) provides that the departmental estimate proposals supported by full explanatory notes shall be forwarded to the treasurer by 16th July.

Financial Memoranda (3.6) also provides that estimate proposals in respect of revenues (See Financial Memorandum 2.2) and for other heads of revenue not covered by Financial Memorandum 2.2) and for other heads of revenue not covered by Financial Memorandum 3.4, shall be prepared by the treasurer by 10th July. The treasurer shall base such revenue estimate proposals on the existing levels of taxes, rates, licences, fees and rents but, will take account of anticipated increases in the number of tax payers, and of persons paying rents, fees etc.

Furthermore, FM (3.7) provides for the treasurer's summary of departmental estimate proposals. It states that not later than 31st July the treasurer shall consolidate, the estimate proposals of departments, including the finance department and submit them through the Secretary for consideration by the Executive Committee. To accompany the estimate proposals, the treasurer shall prepare;

- (1) In accordance with the provisions of Financial Memorandum 1.14(2) a report on the general financial implications of the estimate proposals and the effect they will have on the financial situation of the local government;

- (2) A preliminary summary of the financial position on Form LOT 10 containing the following information:
 - (A) Transactions for Year of Estimate
 - (a) Estimated recurrent expenditure
 - (b) Estimated capital expenditure
 - (c) Estimated capital revenue
 - (d) Estimated capital expenditure to be met from recurrent revenue (B-C)
 - (e) Total estimated expenditure to be met from recurrent revenue (A-D)
 - (f) Estimated recurrent revenue
 - (g) Estimated surplus/deficit on transactions for year 19
 - (B) Effect of Transactions for Year of Estimate on Overall Financial Position
 - (h) Estimated reserves at the end of current year 19...
 - (i) Add estimated surplus or deduct estimated deficit as in (G) above
 - (j) Estimated reserves at end of year of estimate 19...
 - (k) Working capital required ...% of estimated recurrent expenditure as in (A) above.

The FM (3.8) provides for consideration of departmental estimate proposals by Executive Committee and the council. It states that the Executive Committee shall consider the estimate proposals, and the report and summary prepared by the treasurer in accordance with the provisions of Financial Memorandum 3.7.

The Committee shall hold such discussions with heads of departments as it considers necessary to clarify provisions made in the estimate proposals. Where the summary on-Form LGT 10 shows that the estimated recurrent revenue is not sufficient to meet the total estimated expenditure shown in the summary as to be met from this source/ the executive committee shall examine:

- (1) The extent to which the excess of capital expenditure over capital revenue can be defrayed from sources other than recurrent revenue, that is from reserves or by raising loans, or by applying for a capital grant from the state government;
- (2) The additional recurrent revenue which will still be needed after allowing for possible adjustments as in (1) above/to meet all estimated expenditure

requirements. Similarly, FM (3.9) states that when considering the estimated amount of recurrent expenditure that can be met from estimated revenue, the Executive Committee shall in respect of any new developments or extensions of service which operate for only part of the year of estimate, take into account not only the estimated recurrent cost in the first year of operation, but also the increased expenditure which will be incurred in future years when such developments or extensions of service, are fully operative. Where the Executive Committee has doubts about the local government's ability to meet the eventual full annual recurrent costs of the development or extension of service, then such development or extension must be postponed pending a further appraisal, even though the recurrent cost for part of a year could be met in the estimates under consideration.

Also, FM (3.10) provides that the Executive Committee shall then decide following its Examination of the overall estimate situation in accordance with the procedure prescribed in Financial Memorandum 3.8 and 3.9:

- (1) Whether, in order to eliminate the excess of expenditure to be financed from recurrent revenue over the amount of such revenue, the departments of the local government should be asked to reconsider their estimate proposals with a view to effecting reductions. Where the Executive Committee resolves to proceed on this basis, it shall issue guidelines to the departments indicating the extent of the economies it considers essential to achieve. Such guidelines may refer to a percentage reduction in total estimated departmental expenditure or, alternatively, some aspects of estimated departmental expenditure, or may indicate the estimated total amount by which it is proposed that estimated departmental expenditure should be reduced;

- (2) Whether, in order to remedy a shortfall in recurrent revenue, to recommend to the council that steps should be taken to raise additional revenue and, if so, to prepare the Executive Committee's proposals in this regard for approval by the council;
- (3) Whether to proceed on the basis of both (1) and (2) above.

Similarly, FM (3.11) provides that if, following the procedures outlined in Financial Memorandum 3,10, the estimates can be satisfactorily adjusted so that recurrent revenue will be sufficient to meet all requirements, the amended estimate proposals shall be submitted to the council by 31st August accompanied by full explanatory notes and a report of the Executive Committee on:

- (1) The revised estimated financial position at the end of the present financial year;
- (2) The financial implications of the estimates of revenue and expenditure for the next financial year and any special factors involved;
- (3) Any proposed increases in taxes, rates, licence fees, rents or charges for local government services.

FM (3.12), provides for approval of estimates by local government council. It states that the Council shall consider the draft estimates or amend draft estimates, as may be appropriate, together with the report of the Executive Committee, at a meeting to be held not later than 15th December. After a further review of the measures necessary to achieve a sound financial position and to provide adequate funds for implementing Council's policies, the Council shall:

- (1) Approve the draft estimates as they stand or with such amendments as the Council may think fit.
- (2) Approve such increases in taxes, rates, licences fees, rents and charges as the Council considers appropriate.

The estimates then become the approved annual estimates of the local government for the appropriate financial year. However, increases in fees or new fees etc. imposed

under local government bye-laws/rules may not be collected until the bye-laws / rules have been approved.

FM (3.13) provides for forwarding of approved estimates to governor. It states that following its approval of the annual estimates the Council shall forward copies of the approved estimates to the governor as indicated in the call circular not later than 31st December.

Finally, FM (3.14) provides for implementation of estimates. It states that the approved annual estimates shall be implemented with effect from the first day of the financial year to which they relate.

We have carefully described the budgetary processes in the local government system is set out by the revised Model Financial Memoranda (FM). From close observation one would discover that the budgetary processes as outlined in the FM is very detailed and if consciously and carefully observed within the local government circle will result in effective and efficient management and control of the financial resources of the organisation.

The question then is, why in spite of the articulate and coherent guidelines provided for preparation and execution of the local government estimates as provided in the revised Model Financial Memoranda the local governments, are yet to instill the culture of discipline and accountability in the management of their financial resources.

The reason by the local government estimates is unable to achieve most of the target objectives and prudence in the management of the financial resources is because of the nature of politics that usually underlie the preparation, approval and execution of the estimates. Our main task now is to examine the nature and character of this politics and its effects on local government performance Oviasuji, Idad & Isiraoji, (2010).

2.1.15 Budget Implementation

According to Okpata (2004), the actual execution or administration of approved budget requires a complex mixture of leadership shared responsibility, operational directives and adjusted planning and re-appraisals. Budget implementation stage is a

stage where the good intentions or otherwise of the executive would be appraised. That revenue is expected from a source is one thing and that such revenue is realized is another thing.

In like manner, that much resources are appropriated for a project is one thing and that such resources so appropriated is realized and expended is yet another thing.

To this end, budget implementation stage remains the stage where the chief executive demonstrates his leadership skills, spreads his executive tentacles to ensure that projected revenues are efficiently collected to ensure that all planned projects are executed with linkage priority expediency. It is therefore a mark of executive inefficiency to embark on a project which cannot take off without another linkage project; the work in which perhaps has not gone beyond the drawing board.

In the implementation of approved budget, the chief executive requires the unalloyed dedication and cooperation of all his aides, special advisers, supervisors, councilors, heads of departments and indeed the generality of the civil servants.

The chief executive also needs to stir up social contract consciousness in his subjects. This is important because in governmental administration, there is the implicit understanding regarding the existence of a social contract between the government and the governed.

This contract obligates the citizenry to contribute to the means (through fund) for the said governance. If this is achieved, the high incidence of tax evasion of different stages in the budgetary process will be minimized. Careful bookkeeping on the part of the executive arm of the government is needed. Without this, it would be impossible for post-mortem stage to be meaningful.

On this issue of proper accounting and judicious utilization of revenue, it is necessary that the general rules pertaining to the management of public funds be followed. These rules demand among other things that receipts, deposits, disbursements and other transactions should be recorded and summaries transmitted appropriately for maintenance of the general accounts of the government of list of disbursements for each fund and account should be maintained with totals for each set of listings of summaries

posted to the appropriate accounts Tang, Cao and Zheng (2014) and Zhou and Pan n (2015).

2.1.16 Budget Perversion

Budget perversion represents the unfaithfulness of budget implementers in the actual execution of budgets in line with budgetary provisions.

In local government administration, just like in other tiers of governments in Nigeria, various cases of budget perversion, manipulations and neglect exist which in most cases cause budgets not to be duly followed by the executive.

This creates room for fund misapplication and misappropriation, where fund attached to certain items would be diverted for another project or completely embezzled without implementing or executing the project which is captured and approved in the budget estimates, Wang (2017).

In this case, several abandoned and uncompleted projects litter various communities in most moral communities in Nigeria.

2.1.17 Due Process and Governance in Local Government

Former President Olusegun Obasanjo in his reform agenda declared his intensions to carry out a total reform of institutions of governance in Nigeria. Edeh (2011) held that one of such intentions to reduce corruption among public office holders in Nigeria is the "Public Procurement Act" popularly known as "Due Process".

To check widespread corruption among public office holders, gross incompetence and the related vices in public procurement and service delivery to the citizens, the government of Nigeria among others enacted the Public Procurement Act in 2007. This is meant to block the loopholes inherent in reckless and dubious processes involved in contract award and ensure compliance with laid down guidelines and procedures for procurement in capital projects and associated goods and services.

Government all over the world use due process or public procurement policy and implementation mechanism to address a number of issues such as budget implementation,

service delivery, development and governance to face challenges that faced the nations. Accordingly, the Public Procurement Act 2007 is made as an:

Act to establish the national council on Public Procurement as the regulatory authorities responsible for the monitoring and oversight of Public Procurement, harmonizing the existing government policies and practices by regulating, setting standards and developing the legal framework and professional capacity for Public Procurement in Nigeria, and for related matters.

The emergence of the act established an agency known as the Bureau of Public Procurement which took over the functions of Budget Monitoring and Price Intelligence Unit (BMPIU). The essence therefore is to review and certify government contracts according to established and approved threshold, to ensure that compliance with the principles of right procedures via transparency, competition and merit as well as right costs are followed and to guide all contracts for goods, works and services.

The Bureau for Public Procurement also known as the Bureau for Due Process is the arm of Federal Government charged with the responsibility for some aspects of budgeting in terms of laying down priorities of government, the efficient and effective disbursement of funds appropriated in the federal budget, the monitoring of the allocations to ministries, parastatals, agencies etc as well as post mortem services related to project implementation.

However, it has been observed in recent times that despite the existence of Due Process Mechanism as a viable way of checking the financial recklessness of public office holders in Nigeria, corruption and lack of transparency are on the increase in the country. Despite the existence of Due Process Mechanism and other agency charged with the responsibilities of reducing corruption in Nigeria, it could be right to say that corruption has been institutionalized in the country especially among public office holders. The issues is even made worse by those on the corridor of power who enacted the law and also pervade it in order to suit their personal and ulterior intentions.

Due Process Mechanism also known as the Bureau of Public Procurement is the arm of government envisioned to move Nigeria to a level where government procurement

is carried out with integrity, transparency, and competency, competitiveness as national ethos. It also has the mission of using Due Process Mechanism to establish an open, transparent and competitive federal procurement system which is integrity driven, upholds spending within appropriation and ensures speedy delivery of projects, thus, achieving value for money without sacrificing quality and standard.

The objectives of Due Process Mechanism include:-

- To harmonize existing government policies/practices and update same on public procurement.
- To ensure that packaging of project conception is geared towards the realization of priorities and targets.
- To determine whether or not Due Process has been observed in the procurement of service and contracts throughout the initiation and execution of such projects.
- To introduce more probity, accountability and transparency into the procurement process.
- To establish and update pricing standards and benchmarks for all supplies to government.
- To ensure that only projects which have been appropriately bided for are admitted for execution.
- To ensure that budget spending is based on authentic, reasonable and fair costing.
- To monitor the implementation of projects during execution with a view to providing information on performance, output, compliance with specification and targets (costs, quality and time).
- To carry out project auditing from time to time.

2.1.18 Contract Approval Thresh-Hold

Thresh-hold for contract approval as outlined in Due Process Mechanism manifests in three (3) categories as shown below:

- Contracts below 1 million naira
- Contracts above 1 million naira, but below 5 million naira

- Contacts above 5 million naira

In contracts below 1 million naira, Due Process Mechanism expects that the chief executive of the procuring entity, example, the permanent secretary at the ministry or the chairman at the local government level can approve and award the threshold of the contracts provided that Due Process is strictly followed.

In contracts above 1 million naira, Due Process Mechanism requires that a "Resident Due Process Team (RDPT) be established by the ministry, parastatal or agency intending to award the contract.

More so, in contracts above 5 million naira, the RDPT of the intending ministry, parastatal or agency processes the rules involved in the contracting game for the guideline of awarding capital projects. Thereafter, this is sent to the executive council for approval through an executive memo with relevant supporting documents. At the local government level, the F&GPC ratifies and approves the contracts so long as the necessary rules of the contracting game have been applied. Note that all contracts should be subject to items already captured in the current years approved estimate or budgets.

The Rules of the Contracting Game: To ensure that Due Process is followed in the execution of public sector projects, there is need to apply the underlisted rules:

- (i) Advertisement Requirements
- (ii) Pre- qualification process and criteria
- (iii) Invitation to tender: the technical and financial bid process
- (iv) Opening offender
- (v) The bid evaluation process
- (vi) Determination of the wining bid

Advertisement Requirement: This emphasizes equal access to information by all possible participants in the market of public contracts. Giving room for effective competition and gives value-for-money. It is a sine qua non for passing the Due Process Compliance Rule for openness and provision of a level playing ground for all competitors through an Open Tender. The procuring entity takes direct responsibility for invitation to

pre-qualify or invitations to tender for goods, works and services. It has two categories. For contracts below 10 million naira, you place on notice boards in a conspicuous layout of your ministry/parastatal or at the notice boards of the Local Government Area. Also, you are to ensure that all relevant Government Agencies are copied.

However, for contracts above 10 million naira you must publish in 2 two national dailies or the government gazette. At the Federal Government level, the bi-weekly Federal Tenders Journal is also used to advertise.

The Standard Format for Invitation for Pre-Qualification Advert: The content is usually thus:

- Name and address of procuring entity.
 - Introduction: (a brief description of the object of the procurement, including destined time for delivery or completion).
 - Scope of work.
 - A summary of the required qualification criteria.
 - The place and deadline for submission of the application for pre-qualification; and
 - The date of availability of the pre-qualification documents where standardized.
- Time allowed is not less than 21 days from the date of placement of the advert.

Pre-Qualification: Upon submission and collation of applications from respondents the underlisted criteria which is graded but totaling 100% is followed:

- Evidence of Incorporation or Business Name registration: 0%
- Registration with Federal Ministry of Works in relevant category: 0%
- Company Audited Account for three years: 0%
- Evidence of Tax Clearance Certificate for three years: 0%
- Evidence of Financial Capability and Banking support: 15%
- Experiences/Technical qualification and experience of Key Personnel: 25%
- Similar projects executed and evidence of knowledge of the industry: 20%
- Equipment and technology capacity: 20%
- Annual Turnover: 5%

- VAT Registration and evidence of past VAT remittances: 5%

In furtherance of the Federal Government Local Content Policy for building indigenous capacity, a bonus score of 5% is available to respondents showing a history of community social responsibility. All parameters with the zero score are considered RESPONSIVE, the absence of any one of which would automatically disqualify an applicant for pre-qualification. Best practice in contracting, establishes that the pre-qualification BENCH MARK score within and above which respondents can be considered to qualify to be competent is a score of 70% and above. This is the assurance test that inspires confidence in the bidding outcome if followed after pre-qualification. The next stage is to draw up a list of all the respondents within and above the 70% acceptable pre-qualification score to be known as the "List of Pre-qualified Bidders" or "Competent Bidders" all of whom are issued an Invitation to Tender or Bid.

Invitation to Tender/Bid Process: The tender document shall follow the format of the standard tender document appropriate to goods, works or services to be procured. It should contain sufficient information to enable competition among the bidders to take place on the basis of complete, neutral and objective terms. The tender documents shall be in two parts: Technical and Commercial (Financial) and shall be submitted not more than six weeks after the bid documents were issued.

Opening of Tender: Opening of bid/tender must take place immediately after the closing of bidding/tendering period. Bidders or their representatives and members of Civil Society are expected to witness the tender opening.

Evaluation of Tender: The Tender submission by the pre-qualified bidders having been made in two parts, Technical and Commercial/Financial, shall be evaluated by the Evaluation Team of the procuring entity. The procuring entity shall appoint a Tender Evaluation Committee (TEC) at the appropriate level to examine, evaluate and prepare a report with recommendations for award for submission to the Accounting Authority

within the procuring entity. The TEC shall consist of five members of whom at least three members shall be experienced in procurement management.

The Technical Bid: The submission of Technical Bid by only the pre-qualified firms further establishes scope and depth of their understanding of the specific assignment under consideration. During the evaluation of the Technical Bid, it is rare but sometimes possible for a pre-qualified firm to be dropped for showing less than desirable technical competency and capability to deliver on the contract.

The Financial Bid: The submission of financial bid by all firms that scaled the technical bid evaluation is the final stage in a public procurement competition.

Determination of Winner: According to global best practices, it is the lowest evaluated tender cost usually referred as the Best Responsive Bid that should be adjudged the *Right Winner*. Simply put, therefore, the winner in a competitive bid process is that competent bidder (that is, a pre-qualified and technically evaluated bidder) that in the bidding process offers the Government the lowest cost for the execution of the contract so long as both the technical and financial bid is considered correct and accurate. Otherwise the lowest bid will be thrown out for a higher bid that meets the required criteria.

2.1.19 Problems of Due Process Mechanism in Ensuring Public Accountability

Due Process Mechanism is a policy cardinal to further economic emancipation of the nation. Projects shall be procured at competitive prices, ensuring transparency and value for money. More Nigerians shall have access to public procurement through the open bid process. Mega projects that do not have bearing on the economic well-being of Nigeria shall be dispensed with. In trying to implement the provisions of these guidelines, the Bureau has been seen to be contending with many problems, principally among which are:

- (a) Ignorance and/or unwillingness of officials to comply with the provisions of the circulars with the hope of frustrating the process for personal interests.

- (b) Inadequate project definitions and scope definition at project initiation stages in order to continue with their nefarious activities.
- (c) Non involvement of professionals in projects packaging and supervision.
- (d) Improper in-house pricing arising out of inadequate professional capacity.
- (e) Insufficient/inadequate documentation, accompanying requests for certification and delays in responding to issues raised in the draft Bureau Review Report.
- (f) False information about imaginary delays by the Bureau when in many cases no proposal has been forwarded to the Bureau.

2.1.20 Legislature and Legislative Oversight in Local Government Administration

Nkwede (2012) maintains that the problem of stable democratic tradition has for too long bedeviled virtually every country in the Less Developing Countries (LDC) of the world. Nigeria which is a prominent actor in this group of countries has unfortunately had an epileptic experience vis-a-vis participatory democracy since she attained political independence on October 1, 1960. Thus, unlike the practice in the advanced democratic countries in Euro-America, democratic experience in the LDC, including Nigeria has more often than not been truncated by either autocratic civil dictatorships or more commonly by military dictatorships.

The emergence of bad governance from the erstwhile totalitarianism in Nigeria is perhaps a function of the non-appreciation of the basic tenets of democratic governance by most Nigerians.

Democracy is the most widely admired type of political system, but also perhaps the most difficult to maintain. We should be reminded that the original thinking of the Greeks about democracy was direct democracy where every adult citizen was directly represented by himself in all meetings of the Greek city states.

However, as a result of the complex objective conditions of contemporary societies, the idea of direct democracy was abandoned for representative democracy where the elected representatives now take decisions and implement same on behalf of the people against the backdrop of the mandate given them by the electorate.

Democratic governance entails popular participation, absolute respect for the rule of law, a general guarantee of fundamental freedoms which lubricate popular participation; periodic, competitive, free and fair elections with the vote of every citizen counting equally; respect for majority rule as well as the readiness of minority to acquiesce in the decision of the majority; accountability guarantee of separation of powers in practice, transparency and responsiveness in governance and opportunity for change of government or any leadership found wanting.

The legislature in the modern sense of the term is typically an assembly of elected representatives of the people that exercises the authority to make laws through deliberations. In a more amenable manner, the legislature is a group of people who have the power to make and change laws for any given complex organization. The legislature is one of the principal organs of government in a nation-state.

In any democratic setting, its symbolism is the parliament/Assembly. Thus, the legislature is that collegial body through which the collective will of the people or part of the population is expressed and consummated. Essentially, the Legislature/Parliament/Assembly are inseparable from liberal democracies as they are constructed around it or on the basis of it. Any attack against the organization, composition or functioning of the legislature is seen as a blow against democracy.

Apparently, while the fundamental place of legislature in democratic symbolism may be undisputed, its real role and influence in contemporary times have become debated and highly controversial.

Some scholars have opined that the legislature "holds the supreme power of the council". But, that view no longer seems appropriate even in Britain where the saying that "legislature can do anything except change a man into a woman" survives more out of habit or veneration for the institution than any desire for accuracy. So, the question now is should legislatures be regarded purely as "rump" Assemblies, theatres of illusion, or even mere rubber-stamp chambers?

Irrespective of these negative assessments of the legislature, the organ has continued to perform its constitutional roles everywhere, Ebonyi State inclusive.

According to the classical tradition of representative government, the power to legislate resides in legislature. However, an overview of practice in countries all over the world shows that Legislatures/Parliaments do not perform identical functions.

Inexorably, they pass laws, determine the ways of raising and spending public revenue, and discuss matters of public importance. Irrespective of these environmental variation of both the nature and roles of legislature, they are known to have performed three distinct functions everywhere. These are the role of representation, decision making, and control over the executive.

Taking cognizance of the task before us in this study, one of the major functions of the legislature is the oversight function.

Legislatures play a crucial role in the administration of the locality by overseeing the actions of the executive arm of government. This is done to hold all the chief executives accountable with a view to throwing the light of publicity on their acts; to censure them if found condemnable, and, if they have abused their trust or fulfill it in a manner which conflicts with the deliberate sense of the council, which at times leads to impeachment.

By this development, a legislature becomes a useful organ of public opinion, "the council's committee on grievances and opinions" a place where every interest and shade of opinion can have its causes presented. This is a most important function in a democracy, which has been well described as a government controlled by public opinion.

2.1.21 Local Government and Development

The primary role of local government all over the world is the role of development. Duru (2011) succinctly pointed that there is lack of consensus as regards to the real meaning of development. This is because the concept attracts varied definitions or descriptions from different people at different times. These differences in approach and emphasis are largely informed by different ideological orientations or inclinations.

Accordingly, he added that over time, the main emphasis had been on economic growth. The economic growth approach to development according to him emphasizes

increase or growth in GNP, GDP, Per Capita Income (PCI) and other measurable variables of economic indices. But, with the passing of time, the inadequacy of this approach became/ obvious and the fallacy of equating economic growth to development became the object of intense criticism. The criticisms largely derived from the paradox of "growth without development" identified with most third world nations. This has therefore been generally argued that the economic growth approach to development cannot define development.

In contra-distinction, Duru (2011) added that development is a far wider phenomenon reflecting as it does economic, social, political, cultural and psychological as well as other aspects of the society which when put together, amount to clear progress. This approach adopts the holistic perception or concept of the phenomenon of development; thus, the emphasis being that man's over all well being in the society. The basic feature of the new current (movement) is its emphasis on home-centered development thereby conferring the phenomenon of development the purposive character. This therefore implies that development must have purpose and the purpose is man himself which is the object as well as the subject of development.

Development as a concept is delicate to handle because of abundant literature that exists in development studies and therefore ample attention has been paid to the problem of its definition. Thus, Okpata (2004) agrees with this fact when he posited that the term development is conceptually difficult to handle, yet, it is the cornerstone of every economic growth, especially in the thesis of sustainable development. He continued that development in common parlance may mean "growth, change or planned growth".

In the words of Abah (2000) development is a tri-dimensional concept, adding that development has utilitarian dimension which connotes increase in the quantity of usable items available to man in the society. The position of Abah in this conception indicates that development must be pointing to increase or uprising in the quantity and quality of usable items available to man in the society. But, the problem with this definition is that there is no variable for the measurement of the level of increase in the quantity of usable items available to man and therefore, it is difficult to determine the level of increase of

usable items that are capable of making the man a developed man or making the society developed.

Duru (2011) stated that development is a process of socio-economic and political transformation of problem generating structures in such a way that it leads to improvement in the level of living of the people, including income, education, housing, health and nutrition and other related social services; decreasing inequality in distribution of income, urban-rural imbalances and political and economic opportunities. It equally includes the capacity of the economy (indeed the society) to achieve author centre growth, sustain and accelerate the pace of these improvements over time.

Therefore, any development strategy requires not only concern with the improvement and ascendance of material and mental conditions of living of the entire population in the society through fair and equitable distribution of national wealth and resources.

According to Ewuim (2010) development is not only an economic phenomenon. It embraces more than the financial and material sides of people's lives. It is a multi dimensional process involving the total re-organization and re-orientation of the entire political, social and economic system. Therefore, development should not be viewed in economic terms; but as a systematic concept involving different human institutions and structure and affecting people in diverse ways. She viewed development as a comprehensive change involving the achievement of the following:

- i. Economic goals of increased income and employment.
- ii. Social goals of equitability and welfare. In other words, people should be treated equally and fairly irrespective of their social class, status, religion, education and the likes. Development should also ensure improved welfare or standard of living for the majority of the people and not the few privileged.
- iii. Political goals of dignity and freedom. The populace should be able to select their leaders in a periodic free and fair election without molestation and intimidation.

However, Seers in Nkwede (2010) conceptualized development as a process involving the fulfillment of the necessary conditions for the realization of human

personality. Some of the necessary conditions include education and skill, employment programmes and accessibility to health care system.

Development means freedom from personal assaults and indignity. He contended that development should ensure:

- (i) Security against external aggression
- (ii) Freedom and opportunity for self fulfillment and growth and control over one's own destiny.

However, Nkwede (2014) in a work concluded that development at the individual level implies progressive increase in skills and capacity to earn income, gain greater freedom for action which is expressed in creativity for the attainment of both material and psychological well being of the man. The definition is unique because of accommodating such elements that could enhance human and societal development. By implications, for development to occur, it must involve:-

- (i) Progress; which means whatever is regarded as development has to progress from one low level to another higher level,
- (ii) Increase in skills and capacity; meaning the skills and capacity to transcend beyond underdevelopment,
- (iii) Income oriented; which represents ability to command certain amount of income capable of pushing such individual or society to another level, and
- (iii) Ability to gain greater freedom for action; ie freedom from dependence, freedom from poverty, freedom from diseases and disasters.

But, however problematic local government administration in Nigeria might be; confused and complex as the various constitutions of the Federal Republic of Nigeria might be in the area of local government administration, and despite the various factors militating against local government administrations performance, it is gratifying to state that local government administration in Nigeria has brought some degrees of development and transformation to both the urban and rural areas in the country.

Specifically, local government administration has performed fairly well in the following areas:

- (1) **Urban Areas:** Conditions of living would have been very unbearable if the local governments were not there to dispose off refuse from all the markets. Local governments are constantly on their toes in the aspect of refuse disposal from the markets and other strategic locations in the cities, though much effort needs to be exerted;
- (2) **Rural Development:** Despite their inadequate finances, local governments have been very useful in opening up the rural areas through the provision of both earth and tarred roads, and this has facilitated rural transformation in Nigeria to a fair extent;
- (3) **Social Amenities:** Provision of electricity, water, market stalls, health centres just to mention a few, in both the urban and rural areas have been positive in most local government council areas in Nigeria via the continued efforts of local authorities and state governments.

2.1.22 Factors Affecting Local Governments in Rural Development in Nigeria

While Local Government is said to be the best institution that can facilitate the efficient and effective service delivery at the grassroots level, the fact remains that the third tier is affected by the following factors:

- (1) **Lack of Financial and Human Resources:** The third-tier of government lacks the financial and human capacity to deliver on the statutory and shared responsibilities between it and the other tiers of government;
- (2) **Minimal Input:** Local governments make minimal input into the decisions on resource allocations at both the federal and state levels;
- (3) **Corruption:** Another issue militating against local governments' performance has to do with corruption. As in all levels and institutions of government in Nigeria,

corruption is predominantly wide spread, undiluted and unambiguous in the local government. It is a statement of fact that in the local government system, corruption has become all pervading, unabashed, uncontrolled and persistent. This perhaps explains the inefficiency and ineffectiveness in local government administration in Nigeria. The system has virtually become superfluous and redundant. Some of the areas where corruption thrives in local government include the following:

- (a) Inflation of prices of bought items;
- (b) Over-estimation of cost of projects;
- (c) The ghost workers syndrome;
- (d) Award of contracts and subsequent abandonment; and
- (e) Outright payment of huge sums of money to political godfathers, etc.

It is important to state at this point that the high rate of corrupt practices in the local government cannot be overemphasized, as it has over the years rendered the local government administration inactive and devoid of concrete developmental activities;

- (4) **Low Level Personnel:** Another factor militating against local governments' performance has to do with the recruitment of persons who do not possess the requisite leadership and managerial skills to deliver the gains of governance to the people. The Constitution of the Federal Republic of Nigeria makes provision that the qualification for election into offices of the Chairman and the Councilors shall be the same as that of the election into the House of Assembly of a state. Section 106 of the Constitution of the Federal Republic of Nigeria puts the minimum educational qualification for election into the House of Assembly of a state as post primary school certificate. This entails that the average political office holder in the local government is not expected to be a technocrat or one vested in any discipline. The above scenario has made the local government councils dumping ground for semi-literates or a starting point for political toddlers. We must not fail

to state the overbearing influence of the States and States Houses of Assembly on Local Government Administration in Nigeria. The question that readily comes to our minds at this point is; how do we remove the local government administration from the strong hold of state governments? What happens to the Joint State Local Government Account? (Chizea & Ubhenin 2009). These are questions that demand immediate attention. Here, we are of the opinion that one essential manner local authorities could be removed from the strong-hold of the state government is the constitutional discontinuation of the under developmental practice of Joint State/Local Government Account such that local authorities can have direct and unfettered access to their allocations;

- (5) **Lack of Continuity:** Another major problem in local government administration in Nigeria is the lack of continuity by succeeding governments. This has become a major problem plaguing local government administration in Nigeria, as succeeding government fails to continue with the programmes and projects that are left behind by a past administration. This has over the years led to economic and financial wastage as well as the retrogression of development; and
- (6) **Constitutional Inadequacies:** There is also the problem of constitutional inadequacies, confusion and complexities, such as that which statutorily see local authorities as an appendage of the state and further that of the federal government.

2.1.23 Project Implementation, Management and Monitoring in Rural Development

One of the major challenges of rural development is the challenges of project conception, implementation, monitoring and management. Project is where the local government financial estimates are translated into action. Going by the above assertion, the first stage in project cycle is the implementation stage. This state of the project cycle involves the performance of the core activities which will lead directly to the realization of the project activities. The major activities in this phase include the preparation of implementation schedules, inter sectorial co-ordination, budgetary breakdown,

procurement, supervision of operations and monitoring of methods and progress. Managers sometimes need to re-plan parts or even the entire project depending on new information about the project during this phase.

Implementation is a learning process and therefore leads to a kind of mini cycle within the larger cycle. Project analysts divide project implementation into three phases. Investment period, which represents the period when major investment is undertaken (sometimes 3-5 years for major agricultural project) development period, during which productions builds up. This may take 3-5 years, but may be extended for investments with long gestation periods. The development period reflects both physical factors and rate of adoption of new technology. Full development period: Once full development is reached it should continue for the life of the project. Project life is normally keyed to the life of major assets. However, not all projects and programmes last up to the number of years illustrated above. .In most cases national programmes can last as long as five to six years. Projects are usually of shorter period. During project implementation the project manager must try to anticipate possible future problems in order to prevent or minimize their effects. This requires awareness of and sensitivity, to political, social, economic and physical forces. The environment is complex and changing, and it is impossible to predict all project impacts precisely due to continuous interactions between the project and the environment. A checklist of management tasks must be included in the project implementation schedule.

Project implementation, therefore, includes the management of activities, manpower, materials, contractors as well as community relations.

2.1.24 Good governance, Accountability and Rural Development

The following are characteristics of good governance in local government administration:

- (1) **Participation:** Participation by both men and women is central to good governance; it could be either direct or through legitimate intermediate institutions or representation. Good governance implies and requires that the processes of

participation are guided by principles and standards of integrity, transparency and accountability; it is the function of local government administration to ensure that concerns of the most vulnerable in society are taken into consideration in decision making. It should be noted that the participation that will give rise to good governance is one that is devoid of manipulation through unethical and nontransparent practice (Ojo 2009).

- (2) **Transparency:** Where there is good governance, all that is at stake is public interest and there will be nothing to hide. The reason for good governance has continued to be problematic in Local Government Administration in Nigeria. This is as a result of lack of transparency in dealing with critical political, economic and administrative issues. The handling of issues, such as service delivery, appointments to public positions are not done in transparent manner. It should be clear that, government presence and access to resources would remain less satisfactory to the people unless it is based on transparency.
- (3) **Responsiveness:** It means that public policy decisions and implementation represent adequate responses to popular needs and expectations; good governance requires that the fundamental interest and ultimate purpose that defines policies and actions of government must represent adequate response to the genuine and legitimate needs of the people. In other words, good governance requires that institutions and processes of government try to serve all stakeholders within a reasonable timeframe (Ojo 2009).
- (4) **Rule of Law:** Rule of law as an essential feature of good governance implies the existence of fair legal frameworks that are enforced impartially, and constitutional procedural arrangements are adhered to consistently.
- (5) **Effectiveness and Efficiency:** Good governance in Local Government administration makes possible that adequate value and benefits are derived from

government resources committed to programmes and projects of government. Good governance in this regards means that processes and institutions produce results that meet the needs of society, while making the best use of available resources at their disposal.

- (6) ***Accountability:*** Accountability means that people will be able to hold local government authorities responsible for public issues as it is affecting them. In order words, accountability involves an obligation to explain or justify specific actions (Heald 1983). This is a key requirement for good governance in local government administration in general, and a system or an institution is accountable to those who will be affected by its decisions or actions. It should be noted, therefore, that accountability cannot be enforced without transparency, the rule of law and constitutionality.
- (7) ***Government Appointments:*** There is no gain saying the fact that appointment of people into Local Government and its Commission adopts unfair and unethical patronage practices based on considerations and criteria devoid of merit. This is a common phenomenon in local government administration in Nigeria. It should be noted that good governance cannot be ensured under such arrangement. Rather, skills and competence related criteria should be used for all local government appointments in order to get the best hands on the job. From the above perspective of local government administration, it is clear that for good governance and accountability to exist in a local government arrangement, the above characteristics need to be taken into serious consideration.

2.1.25 Imperatives of Public Accountability in Rural Development

The underlying imperatives of Public Accountability in rural development cannot be overemphasized. One of the most important challenges in this present dispensation is to find successful ways of engaging the public in shaping communities of the future. Gibson & Lacy (2002) maintained that building upon the social capital in the community

is very essential. They added that many indicators suggested that the levels of civic engagement, civic participation and civic trust declined during the last decades of the 20th century.

The decline in participation and trust revolve in part around the issue of programmatic and individual performance as well as the accountability of decision makers and individuals for outcomes and actions. It will no longer be sufficient for public officials and rural development agents to demonstrate efficiency and high business principles and high performance. They must go further to demonstrate their accountability for the appropriate proper and intended use of resources.

Thus, the role of the citizens as engaged partners in the governing process has been supplanted by governing through positional and organizational leaders who are bound by rules, procedures and traditions that leaves governance to the experts. Gilbson & Lacy (2002) maintained that citizens play a secondary role in setting agenda, developing budgets, implementing programmes or evaluating outcomes. But, unfortunately, citizens have only minimal information about the details of the public's business except in an episodic manner often caused by some news story that focuses on national, state or local attention. The resultant effect of the above development is that there exists a wide gap between the expectations associated with democratic theory and the practice of democracy in Local Government Administration, especially regarding rural development.

To underscore the imperatives of Public Accountability in rural development in Nigeria, Parr & Gates (1989) posited that many community and public leaders as well as many public officials are beginning to realize that public participation is important in an environment where the citizens have a diminished trust in government and are demanding more accountability from public officials. Also, Chrislip & Larson (1994) contended that the push for reform is a response to demands from citizens for an authentic role in improving their communities. When there is accountability to the people, citizens will begin to collaborate because something is working to address their concerns. Arising

from the foregoing, the imperatives of public accountability in Local Government Administration as enunciated by Agu (2011) can be further summarized as follows:

- **Enhanced Democratic Control:** Public Accountability makes it possible to call to account in a democratic fashion those holding public office to render account of their stewardship. Strom (2003) & Lupia (2003) opined that the modern representative democracy could be described as a concatenation of principal- agent relationship. What it seems is that the people who are the primary principals in democracy have transferred their sovereignty to popular representatives who in turn have transferred the drafting and enforcement of laws and policy to the government. In this case, the citizens at the end of public accountability pass judgment on the conduct of government businesses and then indicate their pleasure or displeasure by voting for the group or for other popular representatives.
- **Increases Legitimacy:** Public Accountability increases citizen's confidence in the government of the day. The principle of legitimacy is what makes the government popular. On the course of Public Accountability at the Local Government level, unpopular policies are not forced on the people because there are sufficient opportunities to ask questions and government officials should be able to explain their conducts. For a good accountability to be achieved especially in Local Government Administration, both sides must be heard (the leaders and the followers) of which the leaders must have sufficient opportunity to explain their conducts. Ogban (2000) posited that this setting leaves the society richer in the general appreciation of the real meaning and undercurrent of the crucial issues in Public Accountability domain. He added that a government that comes to power by force is likely to govern through the use of force such as forcing down unpopular policies to the governed.

- **Aids Promise Keeping:** When leaders match their words and actions and do what they say they would do, they place a high value on commitment. Promise keeping in leadership is not always clear cut. This is because leaders sometimes are forced to reconsider promises and disappoint followers. This is when Public Accountability and transparency becomes imperative because followers who understand the reasoning behind broken promises may be more or less accept the consequences.

- **Strengthens Checks and Balances:** In Nigerian Local Governments, it is possible to separate duties in such a way that multiple checks and balances are built into the system. No single official initiates an action and carries it out through the negotiation, implementation and recording stages alone. Various stages of transaction should be broken down in such a way that different officials are charged with each stage so that the work of one will be routinely checked by another. This enhances accountability hence each is accountable to each other.

2.2 Review of Empirical literature

Under empirical review, the following inexhaustible sub-headings were reviewed:

- Relationship between Public Accountability and Rural Development
- Conditions that Facilitate Public Accountability in Rural Development
- Effects of Public Accountability on Rural Development
- Challenges to Public Accountability in Rural Development

2.2.1 Relationship between Public Accountability and Rural Development

Agu (2011) in a field study on Institutional Mechanism for Public Accountability and Performance in the Local Government in Enugu State claims that there is lack of implementation of the institutional mechanisms for Public Accountability in Nigeria. The study which adopted descriptive survey design unveils that lack of implementation of Public Accountability in the rural areas in Enugu State undermined performance. Other

findings of the study is that people were not incorporated in budgetary process and implementations in the local government system in Enugu State which practically affected accountability in negative form and undermined rural development.

The study concluded that local government leaders who were entrusted with government resources did not discharge their duties in the best manner and this constituted a major setback on the effectiveness of rural development in Enugu State.

It therefore recommended among other things that the involvement of the people in setting agenda for alleviating their peculiar problem.

Onwe, (2004) in a similar study on Local Government Administration and Development in Ebonyi State stressed that Local Governments have been identified as the closest government to the grassroots. The study which also adopted content analysis method uncovered that instrument of the Local Government for achieving its grassroot development is through the Local Government leadership and the ways they manipulate the resources available to them. The study further related that in Local Government Administration, accountability cannot be kept aside if the goal of rural development is to be achieved, adding that accountability means that one opens up to others, shares one's thoughts, ideas, values, goals as well as worries and concerns to others, especially those who reposed mandate confidence on them.

The study further revealed that accountability increases effectiveness in Local Government Administration and reduces corruption to the barest minimum, hence, Public Accountability is essential for the efficient functioning of Local Government system, especially in a democratic dispensation.

It recommended that good leaders, especially in Local Government Administration should communicate the objectives, principles and values of the organization very efficiently to the people.

More so, the study claims that if Local Government officials are not accountable to the people on how public funds are used in the service of the public interest within the limits of existing rules and regulations, it will lead to poor rural development and poor service delivery in the Local Government system. The effect is that lack of Public

Accountability affects governance negatively especially, in the Local Government system.

(Adamolekun, 2002) in a study on Administration in Africa observed that accountability refers to answerability to one's action or behaviour, adding that accountability involves the development of objective standards of evaluation to assist the owners of the organization.

The study which adopted the design of content analysis revealed that the assumption underpinning the establishment of Local Government is to address the perennial problems suffered by the rural dwellers. It recommended among other things that rural development would be achieved through the instrumentalities of local government administration if the leaders place premium on public accountability.

According to Ogban (2000) in another study on public accountability in the local government system, the degree of Public Accountability, especially in rural communities differs depending on the degree of dispersion of power. The study which adopted descriptive survey maintained that when Public Accountability differs, it means that it is not adequate and results to ineffective administration.

Accordingly, Amoke & Asogwa (2000) & Obasi (2000) in their separate studies identified the relationship between public accountability and rural development to revolve around five major variables. They include:

1. ***Fiscal Accountability*** which focuses on responsibility for public fund in the Local Government. In this regard, effective administration in the Local Government is determined through efficient use of financial resources available towards achieving the development goals of rural development. Local Government leadership is to be held accountable in respect of how its financial resources are expended.
2. ***Legal Accountability*** which focuses on responsibility for carrying out programmes and projects. In this area, the Local Government is legally held

accountable on how certain programmes and projects are carried out in the rural area as far as such programmes or projects conform to constitutional provisions.

3. ***Programme Accountability*** which focuses on the responsibility to carry out its programmes according to a predetermined procedure. The procedure for Local Government Administration is enshrined in the constitution of the Federal Republic of Nigeria and Local Government leaders are expected to draw inspirations from it in the planning and implementation of local programmes.
4. ***Outcome Accountability*** which deals with responsibility of the Local Government for results. In this regards, the Local Government Administration is expected to be result oriented and as such should be held accountable by the public for lack of results.
5. ***Political Accountability*** which deals with responsibility of the Local Government for political stewardship. This is to say that Local Government Administration must justify the political confidence reposed to it by the people, which should be evidenced in tangible rural development projects and programmes.

In view of the foregoing identification of various areas of relationship or interactions between Public Accountability and rural development, it should be pointed that if Local Government functionaries adhere religiously to the tenets of Public Accountability and show sensitivity to the existence of several institutional structures that regulate transparency and Public Accountability in handling Local Government business, the activities of these governments and leaders are likely to go beyond reproach as clear evidence of rural development will exist everywhere (Agu 2011).

2.2.2 Conditions that Facilitate Public Accountability in Rural Development

Omolehinwa (2000) in a study titled "Issues in Public Accountability in Nigeria in the Fourth Republic" unveils that accountability and transparency involve two distinct

components. One is the rendering of an account and the other is the holding to account. The study which employed Content Analytical Method revealed that it is by rendering account that information about behaviours of public organizations can be obtained, adding that the holding to account of public officials involves the exercise of judgment and power over them.

The study concluded that public accountability and transparency can be achieved only if those who receive the accounts have ability to take action on the basis of the account. The major discernible conditions for effective practice of public accountability as applicable to local government administration were recommended in Omolehinwa's study to include that:

- (i) Accounts must be prepared and rendered. This means that those who receive the accounts must have the power and ability to take actions on the basis of the received accounts.
- (ii) There should be in existence democratic institutions that allow change of government through the electoral process. This condition will therefore give citizens the opportunity to vote out of power any government that lacks transparency and public accountability.
- (iii) There should be in exercise an active investigative media that will keep the public officials on the alert.

2.2.3 Effects of Public Accountability on Rural Development

Public Accountability has great implications on rural development in Nigeria. The major problem of Local Government in Nigeria is the leadership problem. This is general to Nigerian society. Achebe (1983) had rightly observed that the trouble with Nigeria is simply and squarely a failure of leadership... in spite of conventional opinion, Nigeria has been less than unfortunate in its leadership. A basic element of this misfortune is the seminal absence of intellectual

vigour in the political thought of our founding fathers - a tendency to pious materialistic wooliness and self centred pedestrianism. Nigerians are corrupt because the system under which they live today makes corruption easy and profitable. They will cease to be corrupt when corruption is made difficult and inconvenient...

A good Local Government Administration is such that is devoid of corruption and entrenches accountability. Public Accountability and transparency are the mechanisms for reducing corruption among public office holders, especially in the Local Government System. There can be no meaningful rural development in the Local Government if Public Accountability is ignored and corruption entrenched.

In a study by Edeh (2011) on the Impacts of Information Communication Technology on Nigerian Public Administration, it was revealed that Nigeria is a classic example of a paradox. A country endowed with natural and human resources, but being at the same time in huge debts with impoverished people and a decaying public administration.

The study which adopted Descriptive Survey Design concluded that there can be no development without two ways communication, where those in political and administrative positions communicate the yearnings of the people they represent to the government and at the same time communicate their achievements back to the people that gave them their mandates. Indeed, the last in the two ways communication identified by Edeh's study can be best described as Public Accountability.

This is in tandem with the view of Boven (2006) in another study who had it that Public Accountability makes it possible to call to account in a democratic fashion those holding public offices to explain their actions, their successes and failures.

The Local Government Administration in Nigeria is characterized by corruption as a result of lack of Public Accountability. Okoli (2000) in a study on Local Government Administration: A Historical Perspectives observed that the Local Government is a meeting point only when allocation has come and a desert after fund has been shared. He added that most times, Local Government fund is taken to individual houses of the Local Government Chairmen and disbursed without due consideration of their constitutional roles of rural development.

The study which adopted Content Analytical Method concluded that the law is very weak in Nigerian system to call the Local Government practitioners to account for the allocations they have received especially in a one party state. This is the major problem affecting Local Government Administration in Nigeria.

However, the study of Boven (2006) on Analyzing and Assessing Public Accountability: A Conceptual Framework outlined some of the effects of Public Accountability on Local Government Administration to include:

- (i) Public Accountability prevents corruption and abuse of power. If accounts are rendered over a particular issue and for every transaction in government, effective governance will ultimately arise leading to development in the Local Government.
- (ii) Public Accountability maintains and strengthens the learning capacity of Public Administrators. Public Accountability not only serves as checks, but also leads to prevention, hence, forcing the administrators to trace connections between past, present and the future. This is because, the public nature of being transparent and giving account teaches others in the same position about the accountability process.
- (iii) Public Accountability helps to ensure that legitimacy of the Public Administrator remains intact; hence, giving him the opportunity to explain

and justify his interactions and the citizens and interest groups on the other hand vested with authority to pose questions and offer their opinions.

Public Accountability serves as quality control device in Local Government Administration. This is because accountability underscores the superiority of the public will over private interests for those engaged in the provision and delivery of services to the general public.

2.2.4 Challenges to Public Accountability in Rural Development

Agu (2011) in her study on Transparency and Accountability in Leadership summarized the major challenges of Public Accountability in rural development to include:

- (i) **Corruption:** The major problem that has plagued many economies of the world including Nigeria is corruption. Also, a major plank of political culture in many African countries is the vast network of political corruption. According to him, political corruption has to do with illicit diversion of public funds for private purposes. This is what he called from public realm to private realm and this poses great challenge to Public Accountability. Public fund diversion has become a culture in Nigerian Local Government Administration and this affects rural development negatively.
- (ii) **Non-Compliance Strategy:** Both the political office holders and the bureaucratic public office holders are expected to comply with public procurement acts popularly known as due process mechanism. Every public office has rules and regulation guiding the conducts of officers, but most of them shy away from complying with these rules. In the Local Government Administration, the chairman is the chief executive and the accounting

officer of the Local Government and most times does not comply fully with the checks and balances spelt out in the existing guidelines and financial regulations guiding receipts and disbursement of public funds and other assets entrusted to his care. In addition, those working with him such as internal auditors, secretaries and treasurers for fear of being victimized concore to his decision. The end result of this act is lack of proper Public Accountability and looting of Local Government treasury and absence of rural development.

- (ii) **Poverty:** This is also another great challenge to Public Accountability as it affects effective rural development. Although, the federal government has approved a unified salary structure for civil and public servants in the country resulting to increase in salary, but this notwithstanding, the economic downturns and inflation in the country have also affected the spending limit adversely. The salaries of most Nigerians cannot sustain them for more than two weeks when compared with the economic situation in the country, thereby leading them (especially public office holders) into unwholesome practices ranging from kickbacks before executing jobs, bribery and other crimes.

2.2.5 Summary of Empirical Review

Public accountability occupies paramount positions in the development of rural communities in Nigeria, especially through the local government administration.

Local government as earlier identified remains a veritable tool for rural development. This is because the legitimacy of local government does not only rest on the principle of representation, but also on the openness of the operators,

especially in a democratic dispensation where obligations are placed on them to ensure development at the grassroots levels.

From the available literature reviewed in empirical perspectives, it is very clear that a vacuum exists for which this work craves to fill. Works cited and studies carried out by other scholars and researchers approached the subject under discussion in different views slightly different from what the researcher work intends to achieve.

In the section of empirical literature, the researcher cited a study by Agu (2011) on Institutional Mechanism for Public Accountability and Performance in the local government system in Enugu State where various findings and recommendations were made, but there is a lacuna in her work because it only centred on public accountability and local government administration in Enugu State and ignored rural development which is the fulcrum of local government administration.

In another field study by Onwe (2004) on Local Government Administration and Development in Ebonyi State which unveils that the local government is the instrument for achieving grassroot development. Looking at various findings and recommendations of the study which includes among other things that good leaders, especially in the local government administration should communicate the objectives and principles as well as values of the organization very efficiently to the people, yet, concentration is much more on local government administration and development, ignoring public accountability which in the words of Adamolekun (2002) means answerability to one's actions or behaviours which involves the development of objective standards for evaluation of public office holders.

But, on the premise of the forgoing, this study ***"Public Accountability and Rural Development: A Study of Local Government Councils in Ebonyi State***

2006-2014 has come to marry three concepts "Public Accountability" "Rural Development" and "Local Government Administration" into one as a subject for national discourse. To this end, the study intends to unravel the nexus or otherwise the inseparable romance between public accountability and rural development especially through the local government administration.

2.3 Theoretical Framework

There are several theoretical windows through which a subject matter could be interpreted, especially in social and behavioural sciences where perspectives often differ arising from scholars' orientation and inclinations. However, an issue of public accountability and rural development is a managerial and relational issue between local government managers, resources available and the people.

In the light of the above, the **Commander Theory** was appropriate in this study. The Commander Theory as postulated by Goldberg (1965) rests on the assumption that while an owner of resources may also be the controller of those resources, yet, ownership and control are two separate notions. This implies that ownership is a legal condition, but control is a functional ability that can only be exercised by human beings, especially those under delegated authorities.

Goldberg in this view believes that ownership of resources is sometimes, but not always accompanied by effective economic control of those resources and this function of controlling or managing resources can be seen as distinct from the legal or even social ownership of them.

Goldberg thus, defined control over resources as a command and in respect to government, identifies Parliamentary Ministers as commanders at the top level of a hierarchical system of command just like Local Government Chairmen at the local levels.

Accordingly, if resources of the government; federal, state or local are allocated to specific government organizations or for certain activities or functions, those resources are ultimately controlled by an individual commander in form of Minister, President, Governor or Local Government Chairman and these people are responsible and accountable for those resources.

Goldberg also envisaged lower level command. These comprise Permanent Heads of departments who guide the policies of the Minister. Effectively, they are Commanders in this respect as well as in their capacity of carrying out policy decisions.

Disenable elements from this theory as identified by Goldberg point the ways towards the fact that accounting reports are prepared by lower-level commanders to serve many purposes which include:-

- Provision of documentary evidence for decisions made by commanders
- Controls of activities relating to resources
- Enablement of decisions to be made on a basis of reasoned interpretation rather than guess work.

2.3.1 Relevance/Tenets of Commander Theory to this Study

From the above facts, the basic underlying tenets of the Commander Theory which makes it relevant to this study can be seen from the fact that:

- (i) Commander Theory is a foundation model which analyzes the impact of a cross-sector transfer of accounting principles and rules to public sector.
- (ii) It provides a strategic position towards financial report disclosure activities and assists in developing an understanding of the relative power of report disclosure activities.
- (iii) This Theoretical Framework can also be used to explain whether certain environmental artifacts constitute significant impediments to the cross-sector transfer of the consolidated financial reporting practice to the public sector.
- (iv) It provides an examination of the beliefs of the top-level and lower-level commanders as to the usefulness of consolidated financial reports for accountability purposes.

Relating this theory and bringing it closer to this study on Public Accountability and rural development in Ebonyi State, it can be deduced that Local Government resources are collectively owned by the people who statutorily belong to the council. To this end:

- (i) Owners of the Local Government resources may also be the controllers of the resources, when they operate under delegated platforms, yet, ownership and control are two different things that can be separated.

- (ii) Commanders of resources at the Local Government level determine resource allocation to various sectors of the council and may or may not account for the excess resources.
- (iii) Since all council citizens cannot be in power at the same time to assume the roles of Commanders at the same time, it is expected that those who are elected or appointed (Commanders) to be in power and command the resources of the council should be accountable to the people on how far development has been attained in the rural areas.

2.5 Gap in Reviewed Literature

Public accountability occupies paramount positions in the development of rural communities in Nigeria, especially through the platform of local government administration.

Local government as earlier identified remains a veritable tool for rural development. This is because the legitimacy of local government does not only rest on the principle of representation, but also on the openness of the operators, especially in a democratic dispensation where obligations are placed on them to ensure development at the grassroots levels.

From the available literature reviewed in both theoretical and empirical perspectives, it is very clear that a vacuum exists for which this work craves to fill.

Works cited and studies carried out by other scholars and researchers approached the subject under discussion in different views slightly different from what the researcher of this work intends to achieve.

In the section of empirical literature, the researcher cited a study by Agu (2011) on Institutional Mechanism for Public Accountability and Performance in the local government system in Enugu State where various findings and recommendations were made, but there is a lacuna in her work because it only centred on public accountability and local government administration in Enugu State and ignored rural development which is the fulcrum of local government administration.

In another field study by Onwe (2004) on Local Government Administration and Development in Ebonyi State which unveils that the local government is the instrument for achieving grassroot development.

Looking at various findings and recommendations of the study which includes among other things that good leaders, especially in the local government administration should communicate the objectives and principles as well as values of the organization very efficiently to the people, yet, concentration is much more on local government administration and development, ignoring public accountability which in the words of Adamolekun (2002) means answerability to one's actions or behaviours which involves the development of objective standards for evaluation of public office holders.

But, on the premise of the forgoing, this study ***“Public Accountability and Rural Development: A Study of Ebonyi State Local Government Councils 2006-2014*** has come to marry three concepts “Public Accountability” “Rural Development” and “Local Government Administration” into one as a subject for national discourse.

To this end, the study intended to unravel the relationship or otherwise the inseparable romance between public accountability and rural development especially through the local government administration.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Research Design

Research Design is meant to be a plan of instigation that specifies the sources and types of information relevant to the research topic. It represents the strategy or blueprint which specifies the approach that would be used in gathering and analyzing data.

A variety of research designs exists in research findings, but the adopted design for this study is the Descriptive Survey Design.

3.2 Area of the Study

This study was located in Ebonyi State covering the 13 local government councils and focuses on Public Accountability and Rural Development between 2006 - 2014.

Ebonyi State was created in October, 1996 by the military regime of General Sani Abacha. Before then, there exists some local government areas which were part of the old Anambra, Enugu, Imo and Abia States, but were inherited into the state respectively.

Presently, the state is made up of 13 local government areas and 64 local/rural development centres.

3.3 Sources of Data

Basically, the data used in this study was sourced from the secondary source and was complemented with data from the primary source. Data from the primary source was obtained through the use of copies of the questionnaire which were administered to the respondents. The questionnaire was generated by the

Researcher himself and was supported by personal structured interviews for the target population.

Also, more data were generated from secondary sources and they included data from journals, periodicals, seminar papers, textbooks, local government approved financial estimates, government publications, bulletin and the internet.

3.4 Methods of Data Collection

The method of Data collection in this study was basically the questionnaire which was prepared in close-ended type of questions and was administered to the respondents. The questionnaire was divided into two parts: the first part dealt mainly with the demographic information from the respondents while the second part aimed at eliciting the necessary information on Public Accountability and Rural Development in Ebonyi State local government councils (2006-2014). Other method of data generation was the Researcher's personal structured interviews which also aimed at eliciting more facts on the subject matter.

3.5 Population of the Study

The population of the study is made up of all residents in the 13 local government areas in Ebonyi State. Thus, the population of the study is the NPC 2006 population figure of 2,176,947

3.6 Determination of Sample Size

The technique used in the determination of the sample size is that of Taro Yameni (1964) who had it that in determination of sample size, the formular below should apply:-

$$n = \frac{N}{1 + N(e)^2}$$

Where N = Population

I = Constant

e = Minimum error in calculation (0.05)

$$\text{Therefore: } n = \frac{2,176,947}{1 + 2,176,947 \times (0.05)^2}$$

$$= \frac{2,176,947}{1 + 2,176,948 \times 0.0025}$$

$$n = \frac{2,176,947}{1 + 5,442.37}$$

$$= \frac{2,176,947}{5,442.37}$$

$$= 399.99$$

$$n = \underline{\underline{400}}$$

Thus, a total of 400 persons were selected as the sample size of the study. Accordingly, the total population was divided according to the 3 Geo-political zones of Ebonyi State in line with their various population ratios using Bowler's formular for proportionate allocation.

The Bowler's formular is represented thus:

$$\frac{N_i \times n}{N}$$

$$N$$

$$n_i = \frac{N_i \times n}{N}$$

$$N$$

Where n_i = proportional allocation size of each zone

n = sample size

N_i = population of each zone selected

N = total population of Ebonyi State

$$n_i = \frac{N_i \times n}{N}$$

Ebonyi North Zone

$$\begin{aligned} \text{Abakaliki LG} - n_i &= \frac{149,683 \times 400}{2,176,947} \\ &= \frac{59,873,200}{2,176,947} \\ &= 27.5 \\ &= \underline{\underline{28}} \end{aligned}$$

$$\begin{aligned} \text{Ebonyi LG} - n_i &= \frac{127,226 \times 400}{2,176,947} \\ &= \frac{50,890,400}{2,176,947} \\ &= 23.37 \\ &= \underline{\underline{23}} \end{aligned}$$

$$\begin{aligned} \text{Ohaukwu LG} - n_i &= \frac{199,555 \times 400}{2,176,947} \\ &= \frac{79,822,000}{2,176,947} \\ &= 35.93 \\ &= \underline{\underline{36}} \end{aligned}$$

$$\text{Izzi LG} - n_i = \frac{236,679 \times 400}{2,176,947}$$

$$= \frac{94671600}{2,176,947}$$

$$= 43.48$$

$$= \underline{\underline{43}}$$

Ebonyi Central Zone

$$\text{Ezza North LG} - n_i = \frac{146,149 \times 400}{2,176,947}$$

$$= \frac{58459600}{2,176,947}$$

$$= 26.85$$

$$= \underline{\underline{27}}$$

$$\text{Ezza South LG} - n_i = \frac{133,625 \times 400}{2,176,947}$$

$$= \frac{53450000}{2,176,947}$$

$$= 24.55$$

$$= \underline{\underline{25}}$$

$$\text{Ikwo LG} - n_i = \frac{214,969 \times 400}{2,176,947}$$

$$= \frac{85987600}{2,176,947}$$

$$= 39.49$$

$$= \underline{\underline{39}}$$

$$\text{Ishielu LG} - n_i = \frac{152,581 \times 400}{2,176,947}$$

$$= \frac{61,032,400}{2,176,947}$$

$$= 28.03$$

$$= \underline{\underline{28}}$$

$$= 28.03$$

$$= \underline{\underline{28}}$$

Ebonyi South Zone

$$\text{Ohaozara LG} - n_i = \frac{148,317 \times 400}{2,176,947}$$

$$= \frac{59,326,800}{2,176,947}$$

$$= 27.25$$

$$= 27.25$$

$$= 27.25$$

$$= \underline{\underline{27}}$$

$$\text{Onicha LG} - n_i = \frac{236,609 \times 400}{2,176,947}$$

$$= \frac{94,643,600}{2,176,947}$$

$$= 43.47$$

$$= 43.47$$

$$= 43.47$$

$$= \underline{\underline{43}}$$

$$\text{Ivo LG} - n_i = \frac{121,363 \times 400}{2,176,947}$$

$$= \frac{48,545,200}{2,176,947}$$

$$= 22.29$$

$$= 22.29$$

$$= 22.29$$

$$= \underline{\underline{22}}$$

$$\text{Afikpo North LG} - n_i = \frac{156,649 \times 400}{2,176,947}$$

$$\begin{aligned}
& 2,176,947 \\
& = \frac{62659600}{2,176,947} \\
& = 28.78 \\
& = \underline{\underline{29}} \\
\text{Afikpo South LG} - n_i &= \frac{157,542 \times 400}{2,176,947} \\
& = \frac{63016800}{2,176,947} \\
& = 28.94 \\
& = \underline{\underline{30}} \\
\text{Total} & \quad \underline{\underline{400}}
\end{aligned}$$

3.7 Sampling Technique

The adopted technique for this study is the multi stage sampling technique. Multi stage sampling technique is a sampling technique useful in selecting research samples as they appear in stages. The researcher adopted this method because of the large magnitude of the population under study.

At the first stage, a population of the 13 local government area of Ebonyi State as a whole was selected. In another stage, the state was stratified into the 3 senatorial zones which made up the state which included; Central, North and South zones using the Bowler's formular before stepping down our sampling to local governments.

This is done to ensure that all relevant elements to this research would be included.

3.8 Validity of the Research Instrument

Instrument validity represents the ability of an instrument to be what it claims to measure. Although, efforts were made to draft the questions in simple language, yet, the Researcher subjected the questionnaire material for validity by

first presenting it to his Supervisor for consideration and editing. He thereafter presented the edited copies of the materials to experts in measurement and evaluation in the Faculty of Education, Ebonyi State University for professional evaluation. He finally sent it back to his Supervisor for further vetting, confirmation and approval.

3.9 Reliability of the Instrument

Instrument reliability represents the proportion of variance in the observed scores that is non error. Thus, reliability of the instrument is the capability of a test instrument to consistently measure the same result when administered in two different situations. Therefore, to ensure reliability of instrument for this study, the Researcher adopted pilot test by administering the questionnaire on the same group of respondent at different point in time; after collation and analyzed, the result co-relate to be the same, thus, ensuring reliability by test-re-test.

Using Alpha Cronbach Method, the values obtained based on the three research questions raised in the study indicated the following: 0.787, 0.720 and 0.834 respectively (see appendix ii). These values were considered high enough, indicating a good degree of internal consistency and therefore, confirming the reliability of the measurement scale.

Table 3.1 Reliability Test Using Alpha Cronbach Method

<u>Questionnaire Items</u>	<u>Cronbach Alpha Scale</u>
Item 1	0.787
Item 2	0.720
Item 3	0.834

3.10 Methods of Data Analysis

Simple percentage entails using the diverse response from correspondents in categorizing them and thereby drawing the represented percentage for each of the group.

Consequently, in order to test the hypotheses and establish the degree of dependence or independence of the variables under consideration, the researcher adopted Pearson Movement Correlation as the statistical tool for analysis in this study.

The results of the returned copies of the questionnaire were captured in Microsoft Excel and exported to Statistical Packages for Social Sciences (SPSS) for analysis and interpretation. The results were later used to draw deductions and conclusions on the subject matter of the study in the concluding sections.

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

This section dealt with the presentation and analysis of data generated on the course of this study.

The data generated from the respondents regarding the issue involved in this study were presented and analysis followed.

A total of four hundred (400) questionnaire were issued out to respondents, out of which, three hundred and thirty two (332) were recovered while sixty eight (68) were not recovered.

The recovered questionnaire were presented and analyzed thus:

4.1 Demographic Data

Table 4.1: Table indicating various locations of respondents by senatorial zones

<u>Location</u>	<u>Frequency</u>	<u>Percentage (%)</u>
Ebonyi North Zone	109	32.83
Ebonyi Central Zone	98	29.51
Ebonyi South Zone	125	37.65
Total	332	100%

Field survey (2018)

In table 4.1 it is observed that 32.83%, 29.51% respectively are resident at Ebonyi North and Central Senatorial Zones while 37.65% of the respondents are resident in Ebonyi South Senatorial Zone of Ebonyi State.

It therefore shows that greater percentage of our respondents are resident in Ebonyi South Senatorial Zone because of the fact that the zone comprises of five (5) local government areas while North and Central contains four (4) local government areas each.

Table 4.2: Table indicating various locations of respondents by local governments

Location	Frequency	Percentage(%)
Abakaliki	23	6.92
Ebonyi	18	5.42
Ohaukwu	31	9.33
Izzi	37	11.14
Ezza North	22	6.62
Ezza South	20	6.02
Ikwo	33	9.92
Ishielu	23	6.92
Ohaozara	22	6.62
Onicha	37	11.14
Ivo	17	5.12
Afikpo North	24	7.22
Afikpo South	25	7.53
Total	332	100%

Field survey (2018)

Table 4. 2 showed that Abakaliki, Ebonyi, Ohaukwu and Izzi local government areas have 6.92%, 5.42%, 9.33% and 11.14% respectively resident in them while Ezza North, Ezza South, Ikwo and Ishielu local government areas have 6.62%, 6.02%, 9.93% and 6.92% respectively resident in them.

Also, it was seen that Ohaozara, Onicha, Ivo, Afikpo North and Afikpo South local government areas contained 6.62%, 11.14%, 5.12%, 7.22% and 7.53% respectively resident in them.

This clearly implies that, Izzi with 11.14%, Onicha with 11.14% and Ikwo with 9.93% respectively have the highest respondents resident in them while Ivo with 5.12%, Ebonyi with 5.42% and Ezza South with 6.02%, respectively have the lowest respondents resident in them.

Table 4.3: Table indicating Age Distribution of respondents

Age	Frequency	Percentage (%)
20 - 30 yrs	50	15.33
31 – 40 yrs	70	21.08
41 – 50 yrs	90	27. 10
51 – 60 yrs	75	22.59
61 yrs and above	47	14.15
Total	332	100%

Field survey (2018)

In table 4.3 it can be observed that 15.33% of the respondents are between the age brackets of 20 – 30 years while 21. 08%, 27. 10%, 22. 59% and 14.15% of the respondents respectively are between the ages of 31-40, 41 – 50, 51 – 60 and 61 years and above.

It is therefore deduced from the above analysis that respondents within the age brackets of 31 – 40 years with 21. 08%, 41 – 50 years with 27.10% and 51 – 60 years with 22.59% are more keen to knowing and ensuring entrenchment of public accountability and rural development at the local levels while respondents within the ages of 20 – 30 years with 15.33% and 61 years and above with 14.15%

are less keen and concern about accountability and rural development at the local levels in Ebonyi State.

Table 4.4: Tables indicating educational attainments of respondents

Qualification	Frequency	Percentage (%)
F. S. L C	47	14.15
S.S.C.E	50	15.33
O.N.D	70	21.08
B. Sc. / HND	90	27. 10
M. Sc./Ph.D	75	22. 59
Total	332	100%

Field survey (2018)

Data presented in table 4. 4 it was observed that 14.15% and 15.33 % attained the educational qualifications of F.S.L.C. and S.S.C.E. respectively while 21.08%, 27.10%, and 22.59% attained the educational qualifications of O.N.D., H.N.D., B. Sc, M. Sc and Ph. D respectively.

In all, it can be concluded that various educational attainments by the respondents go a long way to confirming their dispositions and approaches to public accountability and rural development.

This by implications shows that people with higher educational attainment are always interested in ensuring that public accountability exists in the local government level because rural development has much dependence on how financial resources allocated to the local governments are utilized.

But, people with less educational attainment are found to be less interested or concerned about public accountability because they do not have full knowledge of accountability and its implications on rural development.

Table 4.5: Table indicating marital status of respondents

Status	Frequency	Percentage(%)
Single	75	22.59
Married	90	27.10
Widow	70	21.08
Widower	47	14.15
Total	332	100%

Field survey (2018)

Analysis of the data in the table 4.5 indicated that 22. 59%, 27.10%, and 21.08% of the respondents respectively are single, married and widow while 14.15% of the respondents are widower.

According to the table, it is obvious that poor accountability at the local government level and its accompanied lack of rural development mostly affect the widows and the widowers.

Table 4.6: Table indicating occupations of respondents

Occupation	Frequency	Percentage(%)
Farming	70	21.08
Business	75	22.59
Civil/public servants	90	27.10
Student	50	15.33
Politician	47	14.15

Total	332	100%
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Field survey (2018)

Data in table 4.6 showed that 21.08%, 22.59% and 27.10% of the respondents are involved in farming, business and civil/public service respectively as their occupations while 15.33% and 14.15% of the respondents are students and politicians respectively.

This indicates that farmers, business people and civil/public servants are mostly affected by lack of public accountability and rural development in Ebonyi State.

Presentation of Data Relating to Public Accountability and Rural Development

Research Question 1: To what level has budget perversion during implementation affects rural development in Ebonyi State local government councils?

In answering the question above, six questionnaire items were used as contained and analyzed in table 4.7.

Table 4.7: Respondents View on Rural Development (n=332)

S/N	Items	Mean	Std Dev.	Decision
1	In Ebonyi State, presence of poor rural infrastructure in the 13 local government Councils has not reduced.	2.6111	.79891	Agree
2	Poor and defective rural economic and absence of investment on human capital have increased in Ebonyi State local Government Councils.	3.3384	.70185	Agree
3	What is replete in the 13 local government councils of Ebonyi State is heavy presence of abandoned rural development projects.	3.0328	.70185	Agree
4	Absence of rural development projects in Ebonyi State local government councils has led to massive death of rural dwellers through various killer diseases.	3.0985	.74146	Agree
5	Rural roads are in shambles and impassable in Ebonyi State local government councils leading to accidents and poor transportation.	3.2879	.74150	Agree
6	The education system in Ebonyi State local government councils is close to nothing and economic activities almost zero	3.5177	.78414	Agree
Grand Mean		3.0672	.31468	Agree

Field survey (2018)

The respondents view on table 4.7 reveals poor level of rural development in Ebonyi State local government councils depicting theoretical acceptance mean rating of

3.0. Indeed, the respondents affirmed among others of presence of poor rural infrastructure; poor and defective rural economy as well as absence on human capital investment; poor road network and bad education and economic system. The grand mean of the responses of 3.38 equally attests to the fact that respondents were fully aware that public accountability has effect on rural development in Ebonyi State local government Councils.

Table 4.8: Respondents View on Budget Perversion (n=332)

S/N	Items	Mean	Std Dev.	Decision
7	Budget perversion implementation if not duly followed will affect rural development negatively in Ebonyi State.	3.8914	.65280	Agree
8	Perversion of budgets has become a frustrating tale of unanswered queries by council leaders in Ebonyi State.	3.3687	.69386	Agree
9	Perversion of budgets in local government system leads to poor rural development in Ebonyi State.	3.4293	.93730	Agree
10	Perversion of budgets creates room for fund diversion which affects rural development in Ebonyi State.	3.5581	.95422	Agree
11	Budget perversion leads to corruption and bad leadership which affect rural development negatively in Ebonyi State.	3.5934	.93259	Agree
12	Perversion of budget causes council leaders to neglect rural development.	3.8384	.73201	Agree
Grand Mean		3.3836	.28615	Agree

Field survey (2018)

The data in table 4.8 shows the respondents' responses on questionnaire item 7 which states that budget implementation if not duly followed will affect rural development negatively in Ebonyi State.

It indicated acceptance mean rating of 3.0 wherein the respondents affirmed that budget implementation if not duly followed will affect rural development negatively in Ebonyi State.

Data as in table 4.8 also show respondents' responses on questionnaire item 8 which states as follows: Perversion of budgets has become a frustrating tale of unanswered queries by council leaders in Ebonyi State.

The result therefore indicated acceptance rating of 3.0 as respondents affirmed that perversion of budgets in local government system leads to poor rural development in Ebonyi State.

Data in table 4.8 as well show respondents' responses on questionnaire item 9 which says: Perversion of budgets in local government system leads to poor rural development in Ebonyi State.

More so in the data in table 4.8, it show respondents' responses on questionnaire item 10. The questionnaire item says: Perversion of budgets creates room for fund diversion which affects rural development in Ebonyi State.

In the same vein, data in table 4.8 as above shows respondents' responses on questionnaire item 11 which says: Budget perversion leads to corruption and bad leadership which rural development negatively in Ebonyi State.

Finally in the data as contained in table 4.8, it shows respondents' responses on questionnaire item 12, which states: Perversion of budget causes council leaders to neglect rural development.

The above result shows that greater percentage of the respondents were of the view that budget perversion during implementation affects rural development in Ebonyi State local government councils.

Thus, the over all grand mean of 3.6 is a confirmation that the respondents have strong view that budget perversion during implementation affects rural development in Ebonyi State local government councils.

Research Question 2: What effect has Due Process in contract award on rural development in Ebonyi State local government councils?

In answering the question above, six questionnaire items were used as contained and analyzed in table 4.8.

Table 4.9: Respondents View Non Compliance to Due Process (n=332)

S/N	Items	Mean	Std Dev.	Decision
13	Non-compliance to due process in contract award is responsible for poor rural development in Ebonyi State.	3.9369	.71763	Agree
14	Compliance to due process in contract award enhances rural development in Ebonyi State.	3.6692	.88542	Agree
15	Leaders at the local government level in Ebonyi State are found to always neglect due process in the award of contracts to enable them enrich themselves.	3.7096	.83227	Agree
16	Local governments leaders in Ebonyi State prefer to neglect due process in the award of contract to enable them divert public funds to private accounts for personal use.	3.6313	.82089	Agree
17	Negligence to due process in contract award leads to substandard projects and project abandonment in Ebonyi State.	3.8182	.79483	Agree
18	Adherence to due process in contract award will strengthen accountability and enhance rural development in Ebonyi State.	4.0354	.63146	Agree
Grand Mean		3.6119	.31436	Agree

Field survey (2018)

The data in table 4.9 shows the respondents' responses on questionnaire item 13 which states thus: Non-compliance to due process in contract award is responsible for poor rural development in Ebonyi State.

It indicated acceptance mean rating of 3.0 as the respondents affirmed that non-compliance to due process in contract award is responsible for poor rural development in Ebonyi State.

Data in the same table 4.8 also show respondents' responses on questionnaire item 14 which states as follows: Compliance to due process in contract award enhances rural development in Ebonyi State.

The result therefore indicated acceptance rating of 3.0 as respondents affirmed that Compliance to due process in contract award enhances rural development in Ebonyi State.

Data in table 4.9 as well show respondents' responses on questionnaire item 15 which says: Leaders at the local government level in Ebonyi State are found to always neglect due process in the award of contracts to enable them enrich themselves.

More so, in the data in table 4.8, it show respondents' responses on questionnaire item 16. The questionnaire item says: Local governments leaders in Ebonyi State prefer to neglect due process in the award of contract to enable them divert public funds to private accounts for personal use.

In the same vein, data in table 4.9 as above shows respondents' responses on questionnaire item 17 which says: Negligence to due process in contract award leads to substandard projects and project abandonment in Ebonyi State.

Finally in the data as contained in table 4.9, it shows respondents' responses on questionnaire item 18, which states: Adherence to due process in contract award will strengthen accountability and enhance rural development in Ebonyi State.

The result in table 4.9 shows great commonalities in the respondents' views as the held that lack of Due Process in contract award affects rural development in Ebonyi State local government councils.

Thus, the over all grand mean of 3.0 is a confirmation that the respondents have strong view that lack of Due Process in contract award affects rural development in Ebonyi State local government councils.

Research Question 3: How does Legislative Oversight affect public accountability and rural development in Ebonyi State?

In answering the question above, six questionnaire items were used as contained and analyzed in table 4.9.

Table 4.10: Respondents View on Legislative Oversight (n=332)

S/N	Items	Mean	Std Dev.	Decision
19	Legislative oversight on local government strengthens council leaders' commitment in ensuring rural development in Ebonyi State.	3.9369	.771763	Agree
20	Legislative oversight creates checks on local government leaders and causes them to be accountable to the people through rural development.	3.6667	.88303	Agree
21	Legislative oversight on local government reduces corruption, enhances accountability and rural development in Ebonyi State.	3.7096	.83227	Agree
22	Legislative oversight makes council leaders to follow due process in local government for better accountability and rural development in Ebonyi State.	3.6313	.82089	Agree
23	Legislative oversight makes council leaders to be judicious in the use of public fund for enhance rural development in Ebonyi State.	3.8207	.79280	Agree
24	Lack of legislative oversight leads local government council leaders to corruption which makes accountability and rural development difficult to be achieved.	4.0354	.63148	Agree
Grand Mean		3.6134	.31478	Agree

Field survey (2018)

The data in table 4.10 shows the respondents' responses on questionnaire item 19 which states thus: Legislative oversight on local government strengthens council leaders' commitment in ensuring rural development in Ebonyi State.

It indicated acceptance mean rating of 3.0 as the respondents affirmed that non-compliance to due process in contract award is responsible for poor rural development in Ebonyi State.

Data in the same table 4.10 also show respondents' responses on questionnaire item 20.

The result therefore indicated acceptance rating of 3.0 as respondents affirmed that Compliance to due process in contract award enhances rural development in Ebonyi State.

Data in table 4.10 as well show respondents' responses on questionnaire item 21.

More so, in the data in table 4.10, it show respondents' responses on questionnaire item 22.

Thus, the over all grand mean of 3.0 is a confirmation that the respondents have strong view that lack of Due Process in contract award affects rural development in Ebonyi State local government councils.

4.3 Test of Hypotheses

The three hypotheses were tested using Correlation Analysis.

H_{0I}: There is no relationship between budget perversion during implementation and rural development in Ebonyi State local government councils.

H_{A1}: There is relationship between budget perversion during implementation and rural development in Ebonyi State local government councils.

Table 4.11: Correlation Analysis for Testing Hypothesis One

		Grand Mean Budget Perversion	Grand Mean Rural Development
Grand Mean	Pearson Correlation	1	0.201**
Budget Perversion	Sig. (2-tailed)		
	N	332	332
Grand Mean	Pearson Correlation	0.201**	1
Rural Development	Sig. (2-tailed)	0.000	
	N	332	332

***Correlation is significant at 0.01 level (2-tailed).

Empirical Analysis of Data 2018

The correlation coefficient 0.20 as in table 4.11 indicates weak relationship between budget perversion and rural development.

However, the coefficient is significant and positive at 0.01 level. Based on this, we rejected the null hypothesis and accepted the alternative hypothesis which states that there is relationship between budget perversion during implementation and rural development in Ebonyi State local government councils.

The analysis therefore went further to show that this result is 98% reliable.

H₀₂: Due Process in contract award has no significant effect on rural development in Ebonyi State local government councils.

H_{A2}: Due Process in contract award has significant effect on rural development in Ebonyi State local government councils.

Data from table 4.12 was used to test the hypothesis.

Table 4.12: Correlation Analysis for Testing Hypothesis Two

		Grand Mean Due Process	Grand Mean Rural Development
Grand Mean	Pearson Correlation	1	0.225**
Due Process	Sig. (2-tailed)		0.000
	N	332	332
Grand Mean	Pearson Correlation	0.225**	1
Rural Development	Sig. (2-tailed)	0.000	
	N	332	332

***Correlation is significant at 0.01 level (2-tailed).

Empirical Analysis of Data 2018

The Pearson correlation analysis was as well used to test data in table 4.12. It indicates that the grand mean, though positive was significant at 0.01 level which shows weak relationship between due process in contract award and rural development.

Based on this, we rejected the null hypothesis and accepted the alternative hypothesis which states that due process in contract award has significant effect on rural development in Ebonyi State local government councils.

The analysis therefore went further to show that this result is 98% reliable.

H₀₃: Legislative Oversight on local government does not result to rural development in Ebonyi State local government councils.

H₀₃: Legislative Oversight on local government results to rural development in Ebonyi State local government councils.

Table 4.13 was used to test the hypothesis as shown below.

Table 4.13: Correlation Analysis for Testing Hypothesis Three

		Grand Mean Legislative Oversight	Grand Mean Rural Development
Grand Mean	Pearson Correlation	1	0.225**
Legislative Oversight	Sig. (2-tailed)		0.000
	N	332	332
Grand Mean	Pearson Correlation	0.225**	1
Rural Development	Sig. (2-tailed)	0.000	
	N	332	332

***Correlation is significant at 0.01 level (2-tailed).

Empirical Analysis of Data 2018

In this table, the Pearson correlation analysis was used to test data in table 4.13. It indicates that the grand mean, though positive was significant at 0.01 level which shows weak relationship between Legislative Oversight on local government and rural development.

Based on this, we rejected the null hypothesis and accepted the alternative hypothesis which states that legislative oversight on local government results to public rural development in Ebonyi State local government councils.

The analysis therefore went further to show that this result is 98% reliable.

4.4 Discussion of Findings

In line with the test of the three hypotheses that guided the study, the study revealed that public accountability and rural development in the thirteen local government areas of Ebonyi State were not duly given attention by the local government leaders within the period covered by this study.

It is believable that the major reason behind the establishment of local governments in Ebonyi State is to address the problems perennially bemoaned by the rural dwellers. One of such major problems of these rural dwellers is the problem of rural development.

But, the findings of this study uncovered that this aim which underpinned the establishment of local government across borders has not been fully met in Ebonyi State despite the resources always allocated to the local government councils as well as internally generated revenue in the state as those financial resources were either embezzled, diverted to private accounts for personal use or used for frivolous reasons other than channeling them to rural development projects and programmes. It was also identified that budget perversions and negligence to due process in the award and execution of rural development contracts characterized the system.

It goes a long way to show how project abandonment, perversion of the councils' budgets and other leadership maladies permeated the local government system in Ebonyi State which made rural development to be neglected.

Communities in Ebonyi State have been characterized by poor rural development. This poor development issue manifests in poor public accountability by the local government leadership who are responsible in ensuring development at the rural areas.

In view of this, the aim of local government creation which among other things stands to address the major problems of rural dwellers seemed to be defeated due largely to several leadership maladies in the local government system. These maladies include manipulation of budgetary process, cutting corners in project award and execution which results to non adherence to due process mechanism as well as inability to fashion out programmes and projects that would have positive bearing on the teeming rural populace among others.

More worrisome to this issue is the attendant machinations and neglect of oversight functions by the state legislators whose constitutional duties it is to ensure development at the rural level by engaging the local government leaders meaningfully through oversight to ensure provision of social amenities in the rural areas.

Arising from the foregoing, public accountability was not followed and rural development jettisoned which led to poor road networks, lack of portable water, absence of participatory democracy, youth restiveness and high rate of death in the rural communities of the state amongst other various leadership ills.

From the hypotheses tested, it was found that:-

1. Perversion of budget by local government leaders during implementation created impediments to rural development in Ebonyi State local government councils between 2006-2014.
2. Neglect of Due Process in contract award in the local government system had negative affects on rural development in Ebonyi State local government councils within the period covered by this study, and
3. Less or zero Legislative Oversight on local government administration had negative effects on rural development in Ebonyi State local government councils between 2006 - 2014.

Further more, the implications of the above findings, especially in Ebonyi State show that the rural areas in almost all parts of the state are highly underdeveloped with presence of poor road network, poor environment, lack of health and educational facilities, presence of child killer diseases as well as lack of portable water. It is not in doubt that the rural areas in the state are full of abandoned projects by local government leaders who did not follow due process in

the award and execution of various contracts in their localities, but probably connived with contractors to divert the fund meant for rural development projects to their personal accounts.

4.5 Relationships between Findings and Findings of Other Studies

The findings of this study, Public Accountability and Rural Development: A Study of Ebonyi State Local Government Councils (2006-2014) have been matched with findings of similar studies carried out by other scholars and some areas of agreement and disagreements noticed.

We established in this study that the major reason for establishment of local government in Ebonyi State is to address the various development challenges faced by the rural areas in the state. It is further established that this aim which underpinned the reason for establishment of local government across borders has not been fully met in Ebonyi State arising from perversion of budget during implementation, negligence to due process in the award and execution of rural development projects as well as poor legislative oversight on the activities and expenditure profiles of the local government to ensure rural development in Ebonyi State.

From the foregoing, it was found in this study that:

1. Perversion of budget by local government during implementation created impediments to rural development in Ebonyi State local government councils between 2006-2014.
2. Neglect of due process in contract award in the local government system had negative effects on rural development in Ebonyi State local government councils within the period covered by this study.

3. Less or Zero legislative oversight on local government administration had negative effects on rural development in Ebonyi State local government councils, 2006-2014.

Meanwhile, other studies cited in this study also made some findings in various dimensions pointing to issues relating to public accountability, rural development and local government administration. Studies by Agu (2011) on Institutional Mechanism for Public Accountability in the Local Government in Enugu State, Onwe (2004) on Local Government Administration and Development in Ebonyi State, Omolehinwa (2000) on Issues in Public Accountability in Nigeria in the Forth Republic and Okoli (2000) on Local Government Administration in Nigeria made some findings similar to the findings of this study, but has some slight differences and similarities from what this study has found.

In the study of Agu (2011), three major findings were made which include:

1. There is lack of implementation of the institutional mechanisms for accountability in Enugu State.
2. Lack of Implementation of accountability in the rural areas in Enugu State undermined performance.
3. People were not incorporated in budgetary process and implementations in local government in Enugu State.

Streaming from the findings of Agu (2011) and relating it to the findings of this study, Agu (2011) made findings very similar to ours in this study, but differs slightly in different dimensions; (2011) made findings based on the environment of Enugu State, and dwelt much on accountability, but findings of this study among others concentrated on the environment of Ebonyi State local government councils.

In the same vain, despite the fact that the study of Onwe (2004) on Local Government Administration and Development in Ebonyi State, made findings which include that:

1. Local government is the closest government to the grass root.
2. Local government is the instrument for achieving development at the grassroots
3. In local government, accountability cannot be kept aside if the goals of rural development will be achieved.

These findings by Onwe have close similarity with the findings of this study in different respects:

1. Both the study of Onwe (2004) and ours study have their case studies as Ebonyi state local government councils.
2. Both studies agree that the local government is the government closer to the grassroots and a veritable tool for achieving rural development, especially in Ebonyi State local government councils.
3. Both studies found that accountability remains a panacea for checkmating the expenditure profiles of the local government councils in Ebonyi State in ensuring rural development.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Summary of Findings

This study looked into Public Accountability and Rural Development: A Study of Ebonyi State Local Government Councils, (2006 – 2014). From the findings of this study:

1. Perversion of budget during implementation by local government leaders has been a reoccurrence issue in Ebonyi State local government councils and this issue no doubt became a major setback to rural development in the state.
2. Further findings showed that neglect of Due Process in contract award by the leaders in local government system did not go down well in ensuring rural development in Ebonyi State local government councils.
3. Again, Legislative Oversight on local government administration by the legislature in the state was weak and had serious impediment to rural development in Ebonyi State local government councils as the leaders at the local level had nothing to fear if public fund is embezzled because of lack of oversight functions by the legislators.

However, from the presentation and analysis of data generated in this study, it was deduced that public accountability could not be demystified from rural development because when public resources are well managed and utilized for the good of the poor rural dwellers at the local level, rural development will be guaranteed.

5.2 Conclusion

With the application of the **Commander Theory** in this study, it could be concluded that since an owner of resources, especially in public domain cannot also be the controller of the resources because ownership and control are two different notions that must be handled by two different persons.

This is because, while ownership of resources in the public domain is a legal condition, control of those resources remains a functional ability that can only be exercised by persons under delegated authorities.

This therefore implies that hence all council citizens in the local government level cannot be in power all at the same time to assume the positions of resources control as “*Commanders*” of local government councils resources, it is expected that those appointed or elected into the leadership mainstream of the local government councils should be held accountable by the people who elected them on how far rural development has been achieved.

The local government is an agent of rural development; therefore, if this goal of rural development will be achieved through the instrumentalities of the local councils, public accountability should not be thrown overboard by the council managers.

This is because, the question of whether rural development has been achieved in Ebonyi State within the period of this study still remains unanswered question due to the fact that there is no proper mechanism from monitoring accountability and financial expenditures of those in power at the local government level.

5.3 Recommendations

Following the findings of this study, it is clear that there is a correlation between public accountability and rural development in Ebonyi State, especially within the period under review.

It is in view of the foregoing that this study recommended among other things that:-

1. There should be a mechanism designed to ensure that budgets are not perverted during implementation by leaders at the local levels in Ebonyi State. This mechanism can be a combination of efforts of the Local Government Audit Department, Office of the State Auditor-General, the Press and Civil Society Organizations who should rise up to their statutory duties of overseeing the local government accounts and expenditure profiles through various audit and press alarms in order to make local council leaders sit up, become accountable to the people through rural development programmes and projects.
2. There should be stringent measures to ensure adherence to due process in contract award in the local government system in Ebonyi State. This stringent measure can come in form of joint taskforce of Public Accounts Committee of Ebonyi State House of Assembly, the Antigraft Agencies and Security Agents who would from time to time monitor the monthly allocations to the local councils in the state in order to ensure that local government leaders are accountable to the people through provision of various rural development projects.
3. The Ebonyi State House of Assembly Committee on Local Government and Rural Development should rise to their responsibilities of conducting regular legislative oversight on the activities of the local government in Ebonyi State

in order to ensure effective public accountability and rural development in the state. This will cause local government leaders in Ebonyi State to realize that local government administration is not for self enrichment, but service to the people through rural development, hence, the fear that they would always be over-sighted and quarried by the State House of Assembly.

5.4 Contribution of the Study to Knowledge

This study, *Public Accountability and Rural Development: A Study of Ebonyi State Local Government Councils, 2006-2014* has made enormous contributions to knowledge, especially in the area of local government administration, rural development and public accountability. Apart from serving as reference material for other researchers who would find themselves carrying out researches on subjects similar to this work, it will also be a compendium of knowledge on its own and a working document which practitioners in the fields of public accountability, local government administration as well as rural development would use its various findings, its implications on rural development as well as recommendations to solve problems.

This work stands out as a clear working instrument for policy options for corporate organizations and even government at all levels in their bids to address problems relating to public accountability and rural development, especially now that emphasis is on the international best practices.

In a related development, the academics and professional researchers in the fields of Public Accountability, Rural Development and Local Government Administration would always derive inspirations from this work as a compendium of knowledge in carrying out their researches.

The work will also go a long way to boost the quality and quantity of literature in the library of the Department of Public Administration, Nnamdi

Azikwe University, Awka and that of the researcher himself as students in the Department will always run to it for help when confronted with research issues of this nature.

5.5 Suggestions for Further Studies

The researcher suggested the following subjects for further studies:

- Comparative Analysis of this study in other states in Nigeria, especially states with higher number of local governments
- Problems and Prospects of Public Accountability in Rural Development
- Public Accountability and Leadership in Nigeria
- Democratic Governance and Accountability in Ebonyi State
- Financial Management and Rural Development in Nigeria
- Local Government Administration and Grassroot Democracy

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Appendix I
QUESTIONNAIRE
Section A: Introduction Letter

Department of Public Administration,
Nnamdi Azikiwe University,
Awka.

10th July, 2017.

Dear Respondent

I am a Postgraduate student pursuing Doctor of Philosophy (Ph.D) in Public Administration in the above University with registration number 2012457007F. I am carrying out research on Public Accountability and Rural Development in Ebonyi State, 2006-2014.

Please, I wish to request that you assist me in generating data for this research by answering the questions contained in the questionnaire page.

Your answers will be treated in confidence.

Thanks for anticipated cooperation.

Yours faithfully,

Tiben Benz Nwali

Section B:

Please tick against the appropriate option

1. Location of Respondents

Ebonyi North Zone

- 1. Ohaukwu LG ()
- 2. Izzi LG ()

Ebonyi Central Zone

- 3. Ikwo LG ()
- 4. Ishielu LG ()

Ebonyi South Zone

- 5. Onicha LG ()
- 6. Afikpo North LG ()

2. Age Distribution of Respondents

- 20-30yrs ()
- 31-40yrs ()
- 41 -50yrs 51-60yrs ()
- 61 yrs and above ()

3. Educational qualification of Respondents

- (a)F.S.L.C. ()
- (b) S.S.C.E. ()
- (c) O.N.D ()
- (d) B.Sc./HND ()
- (e)M.Sc/Ph.D ()

4. Marital Status of Respondents

- Single ()
- Married ()
- Widow ()
- Widower ()

5. Occupation of Respondents

- Farming ()
- Business ()
- Civil/public servants ()
- Student ()
- Politician ()

Section C: Questions for major respondents

Questions for major respondents on Public Accountability and Rural Development in Local Government in Ebonyi State.

Please indicate your view on the following items using the Likert 5 points scale of:

- 5 - Strongly Agreed ()
- 4 – Agreed ()
- 3 – Neutral ()

2 – Disagreed ()

1 - Strongly Disagreed ()

Table 4.7: Respondents View on Rural Development (n=332)

S/N	Items	A	SA	UD	D	SD
1	In Ebonyi State, presence of poor rural infrastructure in the 13 local government Councils has not reduced.					
2	Poor and defective rural economic and absence of investment on human capital have increased in Ebonyi State local Government Councils.					
5	What is replete in the 13 local government councils of Ebonyi State is heavy presence of abandoned rural development projects.					
6	Absence of rural development projects in Ebonyi State local government councils has led to massive death of rural dwellers through various killer diseases.					
5	Rural roads are in shambles and impassable in Ebonyi State local government councils leading to accidents and poor transportation.					

- 6 The education system in Ebonyi State local government councils is close to nothing and economic activities almost zero

Grand Mean

Table 4.8: Respondents View on Budget Perversion (n=332)

S/N	Items	A	SA	UD	D	SD
7	Budget perversion implementation if not duly followed will affect rural development negatively in Ebonyi State.					
8	Perversion of budgets has become a frustrating tale of unanswered queries by council leaders in Ebonyi State.					
9	Perversion of budgets in local government system leads to poor rural development in Ebonyi State.					
10	Perversion of budgets creates room for fund diversion which affects rural development in Ebonyi State.					
11	Budget perversion leads to corruption and bad leadership which affect rural development negatively in Ebonyi State.					
12	Perversion of budget causes council leaders					

to neglect rural development.

Grand Mean

Table 4.9: Respondents View Non Compliance to Due Process (n=332)

S/N	Items	A	SA	UD	D	SD
13	Non-compliance to due process in contract award is responsible for poor rural development in Ebonyi State.					
14	Compliance to due process in contract award enhances rural development in Ebonyi State.					
15	Leaders at the local government level in Ebonyi State are found to always neglect due process in the award of contracts to enable them enrich themselves.					
16	Local governments leaders in Ebonyi State prefer to neglect due process in the award of contract to enable them divert public funds to private accounts for personal use.					
17	Negligence to due process in contract award leads to substandard projects and project abandonment in Ebonyi State.					

- 18 Adherence to due process in contract award will strengthen accountability and enhance rural development in Ebonyi State.

Grand Mean

Table 4.10: Respondents View on Legislative Oversight (n=332)

S/N	Items	A	SA	UD	D	SD
19	Legislative oversight on local government strengthens council leaders' commitment in ensuring rural development in Ebonyi State.					
20	Legislative oversight creates checks on local government leaders and causes them to be accountable to the people through rural development.					
21	Legislative oversight on local government reduces corruption, enhances accountability and rural development in Ebonyi State.					
22	Legislative oversight makes council leaders to follow due process in local government for better accountability and rural development in Ebonyi State.					
23	Legislative oversight makes council leaders to be judicious in the use of public fund for					

enhance rural development in Ebonyi State.

- 24 Lack of legislative oversight leads local government council leaders to corruption which makes accountability and rural development difficult to be achieved.

Grand Mean	3.6134	.31478	Agree
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Appendix II: Reliability Test

Item One

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	370	100.0
	Exclude d ^a	0	.0
	Total	370	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.757	6

Item Statistics

	Mean	Std. Deviation	N
Q1	3.0162	1.18012	370
Q2	3.0730	1.32009	370
Q3	3.0243	1.37612	370
Q4	3.2649	1.22313	370
Q5	3.2162	1.25015	370
Q6	3.0081	1.26338	370

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q1	15.5865	18.595	.612	.693
Q2	15.5297	16.976	.689	.665
Q3	15.5784	16.564	.692	.662
Q4	15.3378	20.078	.423	.740
Q5	15.3865	19.376	.479	.726
Q6	15.5946	22.946	.138	.809

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
18.6027	26.213	5.11986	6

Item Two

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	370	100.0
	Excluded ^a	0	.0
	Total	370	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.720	6

Item Statistics

	Mean	Std. Deviation	N
Q7	3.1676	1.30831	370

Q8	3.1703	1.23222	370
Q9	3.0135	1.18588	370
Q10	3.0730	1.20414	370
Q11	3.0189	1.37818	370
Q12	2.9108	1.25810	370

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q7	15.1865	17.735	.407	.696
Q8	15.1838	16.248	.621	.631
Q9	15.3405	16.718	.599	.640
Q10	15.2811	16.696	.588	.642
Q11	15.3351	16.413	.504	.666
Q12	15.4432	21.505	.073	.786

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
18.3541	23.937	4.89251	6

Item Three

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	370	100.0
	Excluded ^a	0	.0
	Total	370	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.834	6

Item Statistics

	Mean	Std. Deviation	N
Q13	2.7676	1.44831	370
Q14	2.8243	1.36902	370
Q15	2.6757	1.35659	370
Q16	2.7730	1.30346	370
Q17	2.3730	1.32367	370
Q18	2.9270	1.57128	370

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q13	13.5730	30.050	.397	.849
Q14	13.5162	28.240	.573	.814
Q15	13.6649	26.532	.722	.784
Q16	13.5676	25.764	.831	.763
Q17	13.9676	26.741	.728	.783
Q18	13.4135	28.238	.464	.840

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
16.3405	38.458	6.20147	6