

Integrity, Transparency and Accountability and the Nigerian Local Government

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Abstract

This focuses on the transparency and accountability of local government executives and the integrity of local government legislators and officials. Using the survey method of data gathering, a total of one hundred and fifty (150) questionnaires were distributed to respondents which cuts across local government workers, local government councilors and the general public in Egor and Oredo local government area in Edo State. A total of one hundred and twenty six (126) questionnaires were retrieved. For the purpose of data analyses the chi-square statistical tool was used to test our hypotheses. Our findings revealed that the executive arm of local government do not exhibit high level of transparency and accountability, Local government legislatures are independent and discharge their responsibility with high level of integrity, furthermore local government officials do not discharge their responsibility with significantly high level of efficiency and integrity. It was therefore recommended that local government chairmen should discharge their responsibility with high level of integrity and proper sanctions and disciplinary measures should be taking against local government officials who are not performing their duties effectively.

Keywords: Integrity; Transparency; Accountability; Corruption; Local Government.

Introduction

The local government serves as a form of administrative, executive and legislative structure established to facilitate decentralization of power, national integration, efficiency in governance and a sense of belonging at the grassroots. Whatever the form of existence, the local government has been essentially regarded as the path to and guarantor of administrative efficiency, effective service delivery, and participatory development (Arowolo, 2005). It is a critical tier of government because of its closeness to the people. The 1976 local government reform, carried out by the military administration of General Obasanjo, brought about uniformity in the administrative structure of the system. The reform introduced a multi-purpose, single tier local government system for the whole country (Ajayi, 2000).

Since these reforms, successive governments have altered the local government structure with a view to enhancing its capacity for good governance. Fundamentally, the local government is created to serve the rural communities. It is expected to mobilize and harness local resources and ensure their effective utilization with the support of the state and federal governments. To be able to do this, the Constitution of the Federal Republic of Nigeria provided that a proportion of Federation Account be allocated to them in addition to their internally generated revenue. From

the allocation and other incidental sources of revenue, the local governments are expected to provide basic infrastructures and other social amenities to better the lots of the rural dwellers, and they are also expected to enhance political participation at the grassroots (Afrobarometer, 2008).

To underscore its importance, section 7(1) of the 1999 constitution of the Federal Republic of Nigeria specifically guarantees a democratically elected local government system, while schedule 4 of the same constitution defines the functions of the local government. The implication of its constitutionally guaranteed governance structure and its closeness to the people is that the institution of transparency and accountability and their norms in governance should be more evident at this level.

Statement of the Problem

There have been views that the experience of public sector failure in Nigeria can largely be trace to the absence of fiscal transparency, accountability and probity in the management of government finances in the three tiers of government; federal, state and local governments. Local government's performance in terms of provision of social amenities and encouraging political participation at the grass root level has not been encouraging. Instead of discharging their functions as development centers, local governments have acquired notoriety for corruption, fiscal indiscipline and overall irresponsibility. The lack of integrity, transparency and accountability at this level of governance definitely constitutes a heavy toll on the well-being of ordinary Nigerians (Agbo, 2010). Stealing has become a major hobby and pastime for Nigerians in high places. It has become a big time business. All arms of government are affected local government inclusive (Gabriel, 2011). This culture of corruption which is rampant at national level constitutes a threatening force to development at grassroots level. It has been a significant factor leading to the general failure of local government as well as an excuse for suspending representative institution (Humes & Ola, 1994). Corrupt practices have been deleterious not only because they divert funds from public purposes to private purses but also they undermine the vitality of local government.

The elevation of local government to a third tier government following the 1976 Local Government Reform with the accompanying increase in functional responsibilities brings to greater focus the need to address the issues of the integrity of the local government.

In view of the above this paper examines the integrity, accountability and transparency of the Nigerian Local Government in other to see if there is any significant improvement in transparency and accountability in local government administration as well as to ascertain the level of integrity and corruption in the local government using Egor and Oredo Local government area in Edo State as a case study, to the best of the researcher's knowledge much work of this nature has not been carried out in this local government areas.

Research Questions

- 1) To what extent does the executive arm of local government exhibits transparency and accountability
- 2) To what extent are local government legislatures independent from the executive
- 3) To what extent do local government officials discharge their responsibility with high level of efficiency and integrity

Objectives of the Study

The main objective of this study is to ascertain the level of integrity, accountability and transparency of the Nigeria local government officials. The specific objectives are to:

- 1) Examine the level of transparency and accountability in the executive arm of local government
- 2) Find out the true level of independence and integrity of local government legislatures
- 3) Ascertain if local government officials discharge their responsibility with high level of efficiency and integrity

Research Hypotheses

The following hypothesis will be tested:

Ho₁: The executive arm of local government do not exhibit high level of transparency and accountability

Ho₂: Local government legislatures are not independent and do not discharge their responsibility with high level of integrity

Ho₃: Local government officials do not discharge their responsibility with significantly high level of efficiency and integrity

Literature Review

Concept of Integrity

Integrity is one of the most controversial concepts among virtue terms. It is also perhaps the most puzzling as there is no generally accepted definition for it. The concept of integrity has to do with perceived consistency of actions, values, methods, measures, principles, expectations and outcome. When used as a virtue term, “integrity” refers to a quality of a person’s character (Ssonko, 2010). Some people see integrity as the quality of having a sense of honesty and truthfulness in regard to the motivations for one’s actions. Persons of integrity do not just act consistently with their endorsements, they stand for something; they stand up for their best judgment within a community of people trying to discover what in life is worth doing (Ssonko, 2010). Some commentators stress the idea of integrity as personal honesty: acting according to one’s beliefs and values at all times. Speaking about integrity can emphasize the “wholeness” or “intactness” of a moral stance or attitude. Some of the wholeness may also emphasize commitment and authenticity.

In the context of accountability, integrity serves as a measure of willingness to adjust value system to maintain or improve its consistency when an expected result appears incongruent with observed outcome. Some regard integrity as a virtue in that they see accountability and moral responsibility as necessary tools for maintaining such consistency. Halfon (1989) offers a different way of defining integrity in terms of moral purpose. Halfon describes integrity in terms of a person’s dedication to the pursuit of a moral life and their intellectual responsibility in seeking to understand the demands of such life. He asserted that persons of integrity embrace a moral point of view that urges them to be conceptually clear, logically consistent, appraised of relevant empirical evidence, and careful about acknowledging as well as weighing relevant moral considerations. Persons of integrity impose these restrictions on themselves since they are concerned, not simply with taking any moral position, but with pursuing a commitment to do what is best.

Some other authors have also explained integrity in terms of; (i) integrity as the integration of self; (ii) integrity as maintenance of identity; (iii) integrity as standing for something; (iv) integrity as moral purpose; and (v) integrity as a virtue. More so, others would say that integrity is public service with honor. Still others would associate integrity with moral character. Carter (1906) states that integrity requires three steps which includes; discerning what

is right and what is wrong, acting on what you have discerned, even at personal cost and saying openly that you are acting on your understanding of right from wrong.

For the purpose of this study we define integrity as doing the right thing even if no one is looking, or even if others are not doing the right thing.

Concept of Accountability

The term “accountability” often serves as a conceptual umbrella that covers various other distinct concepts such as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity (Mulgan 2000; Behn 2001; Dubnick 2002). The term has come to stand as a general term for any mechanism that makes powerful institutions responsive to their particular publics (Mulgan, 2003).

Akindele and Adeyemi (2011) asserts that accountability as a concept, has been variously defined and classified; it has been conceptualized as a way of being answerable or liable for one’s actions and/or inactions and, conduct in office or position. It has equally been defined as the process of making elected officials and other office holders accountable and responsible to the people who elected or appointed them for their actions while in office. They further opined that accountability connotes the state or quality of being liable and required by a specified person or group of people to report and justify their actions in relations to specific matters or assigned duties.

Adegite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and plans. It means doing things transparently in line with due process and the provision of feedback. Many social relationships carry an element of accountability within. Accountability is all about being answerable to those who have invested their trust, faith, and resources to you.

Johnson (2004) posits that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate. Premchand (1999) observed that the capacity to achieve full accountability has been and continues to be inadequate, partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectations attached to accountability. He further argues that if accountability is to be achieved in full, including its constructive aspects, then it must be designed with care. The objective of accountability should go beyond the naming and shaming of officials, or the pursuit of sleaze, to a search for durable improvements in economics management to reduce the incidence of institutional recidivism.

Adegite (2010) also noted that there are three pillars of accountability, which the United Nations Development Programme (UNDP) tagged ATI (Accountability, Transparency and Integrity). Accountability can further be segmented into; Financial Accountability, Administrative Accountability, Political Accountability and Social Accountability. Financial Accountability is concerned with the establishment of pattern of control over receipt and expenditure of public funds to ensure that public monies have been used for public purposes. Administrative Accountability entails a sound system of internal control, which complements and ensures proper checks and balances supplied by constitutional government and an engaged citizenry, these include ethical codes, criminal penalties and administrative reviews. Political Accountability fundamentally begins with free, fair and transparent elections where the people decide whether to retain or throw out the incumbent office holders or political executives by

refusing to vote for such incumbent based on his/her performance while in office (Ola and Effiong, 1999). Social Accountability refers to the wide range of citizen actions to hold the State to account for its actions by exercising their inherent rights, and to hold governments accountable for the use of public funds and how they exercise authority (Pradhan, 2010).

Concept of Transparency

In general, transparency implies openness, communication and accountability. With regard to the public services, it means that holders of public office should be as open as possible about all the decisions and actions they take, they should give reasons for their decisions and restrict information only when the wider public interest demands it (Chapman, 2000). Radical transparency in management demands that all decision making should be carried out publicly. All draft documents, all arguments for and against a proposal, the decision about the decision making process itself, and all final decisions, are made publicly and remain publicly archived. Richard (2004), in his book *What is Transparency?* opined that transparency has come to mean active disclosure. Other scholars have defined government transparency as the publicizing of incumbent policy choices, and the availability and increased flow to the public of timely, comprehensive, relevant, high-quality and reliable information concerning government activities. Transparency has been generally supposed to make institutions and their office-holders trusted and trustworthy (O'Neill, 2002).

Transparency International (2015) defines transparency as shedding light on rules, plans, processes and actions. It is knowing why, how, what and how much. Transparency ensures that public officials, civil servants, managers, board members and business men act visibly and understandably and report on their activities, this therefore imply that the general public can hold them accountable. Transparency is one of the surest ways to guard against corruption.

Concept of Corruption

The concept of corruption has continued to be masked by value preference and differences (Akindele & Adeyemi, 2011). This has to some extent complicated the attainment of a definitional uniformity on the concept within the academia and practicing world of administration. Corruption, according to Harsh (1993, as cited in Heywood, 1997), is a practical problem involving the outright theft, embezzlement of funds or other appropriation of state property, nepotism, and granting of favors to personal acquaintance. It has been argued that corruption involves behaviors which deviate from the moral and constitutional requirements. Otite (1986) in his own explanation sees corruption as perversion of integrity or state of affair through bribery, favour or moral depravity. It involves the injection of additional but improper transaction aimed at changing the normal course of events and altering judgments and positions of trust. It consists in doers and receivers' use of informal, extra-legal or illegal act to facilitate matter.

Gboyega as cited in Olasupo (2009) opines that corruption involves the giving and taking of bribe, or illegal acquisition of wealth using the resources, of a public office, including the exercise of discretion. In this regard, it is those who have business to do with government who are compelled somehow to provide inducement to public officials to make them do what they had to do or grant undeserved favour. It is therefore defined as officials taking advantage of their offices to acquire wealth or other personal benefit. Odey (2002) contextualizes corruption in Nigeria as the air which every living person breathes in and out. According to him, nobody

makes any effort to breathe in the air; it comes naturally. Corruption has indeed eaten deep into the fabric of Nigeria, with every arm of government having its fair share.

Concept of Local Government

Local government as a concept has attracted the attention of many scholars in the academia who have defined it in several ways. For instance, Agagu (1997) asserts that local government is a government at the grassroots level of administration, meant for meeting peculiar needs of the people. In his analysis, he viewed local government as a level of government which is supposed to have its greatest impact on the people of the grassroots. Aransi (2000) opines that local government is a governmental administrative unit closest to the people, or in general parlance, the grassroots. Local government according to him acts as veritable agent of local service delivery, mobilizer of community based human and material resources, and organizers of local initiatives in responding to a wide variety of local needs and aspirations, it provides the basic structures and conditions for grassroots participation in democratic process.

The Guidelines for Local Government Reform of (1976) defines local government as government at the local level exercise through representative council established by law to exercise specific powers within defined area. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and determine activities of state and federal government in their areas, and to ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximized.

Hickey as cited in (Adeyeye, 2000) sees local government as the management of services and regulation of functions by a locally elected council which is officially responsible to them, under statutory and inspectorial supervision of central legislature and executive, but with enough financial and other independence to admit of a fair degree of local initiative and policy making. In the same vein, Harris as cited in (Adeyeye, 2000) defined local government as government by local bodies, freely elected which while subject to the supremacy of the national (or state) government are endowed in some respect with power, discretion and responsibility which they can exercise without control over their decision by the higher authority.

From these various views we can say that the main features of local government are; a given territory and population, an institutional structure for legislature, executive and administrative purposes, a separate legal identity, a range of power and functions authorized by delegation from appropriate central or intermediate legislative and within the ambit of such delegation, autonomy including fiscal autonomy.

These definitions put together clearly show the significance of the local government institution to the functional existence of the Nigerian federation. This is because the numerous needs of the citizen at the grassroots level can only be met by this same institution. However, the extent to which these needs can be effectively met by ways of responsive service delivery is predicated on the level of integrity, transparency and accountability of functionaries of the institution (Adeyemi, Akindele, Aluko, & Agesin, 2012). And, the only way to attain these positive variables and their usually accompanying corruption-free service delivery is to institutionalize the culture of accountability at this level of the Nigeria's political landscape.

Corruption and the Nigerian Local Government

Although, corruption is found all over the world, but the degree of its manifestation varies from system to system (Lawal & Oladunjoye, 2010). Corruption is the greatest bane of contemporary Nigeria today, it has been institutionalized to the point of accepting it as part of our system as it has thrived, progressed, and flourished unabated in Nigeria. Kolawole (2006) laments this situation when he opines that despite the establishment of the Independent Corrupt Practices and other related Offences Commission (ICPC), corruption still thrives in our society. He asserted that the lack of funds was no more a constraint on local government performance, but the mismanagement and misappropriation of the funds accruable to it.

Nwabueze (2002) opined that it manifests as political, economic, bureaucratic, judicial and even moral corruption. For example, when an official, as a result of undue bribe or promise in any of these spheres, abuses his or other person's office by putting aside due process and compromising fairness and equity in distribution of scarce resources within his jurisdiction or authority to allocate, this is corruption. In Nigeria, ethnicity (nepotism) lust for power, poverty and personal monetary gains are also major factors in corruption in public office. Corruption in the local government system in Nigeria manifests itself in several ways, Agbo, (2010) opines that the corrupt practices include: misappropriation of funds, inflation of contract sums, over-invoicing of goods, unauthorized withdrawals, reckless virement and outright embezzlement.

Ogunna (2007) posited that local government officials do not comply with the stipulations of the financial memorandum. In the local government system in Nigeria, there is widespread falsification of the accounts of the local government, sometimes payments are made without the services being rendered, local government officials usually collude with contractors to defraud the council through inflation of contract sums and as a result, these forms of negative work ethics are responsible for a very wide margin between expenditure and the provision of real services to the public.

Also, local government revenue collectors exhibit negative attitude in revenue collection as many of them collect revenue and divert it into their private pockets, some valuation officers at the local government level collude with landlord in either under assessing or not assessing their property in its entirety but rather some amount of money will be given to them on monthly basis (Agbo, 2010). Ogunna (2007) laments that one of the major problems confronting local government internally generated revenue is that market officials and motor park officials always print fake receipts or sometimes collect money from individuals without issuing receipts, and that such money so collected are diverted into the personal pocket of such official.

The chief executive officials are also not left out as they collude with contractors and workers of the local government to defraud the council. Chief executives of local council no longer reside in the domains they were elected to administer, they drive to the council headquarters in their jeeps from the state capitals or the Federal Capital Territory, pay salaries and share other monies and disappear until it is time to share the next subvention (Lawal & Abegunde, 2010). Ezeani (2004) however noted that corruption in the form of fraud and embezzlement of funds have been responsible for the failure of some local government councils and has made the needed development of grassroots a tall dream by rendering the local government financially incapable to discharge their constitutionally assigned responsibility (Arowolo, 2006).

Theoretical Framework

A major theory justifying the existence of local government is the decentralization theory. Therefore, this research work will adopt the decentralization theory because it is

concerned with how functions and responsibilities are given to different institutions from the central government for better and effective performances.

Decentralization theory

The theory of decentralization explains the transfer of authority and responsibility for public functions from the central government to the subordinate or quasi-independent government organizations and/or the private sector (Rondinelli, 1981; Heywood, 1997). Many donor agencies and international financial institutions, such as the World Bank, see decentralization as a means of creating an enabling environment for development and promoting accountability (Lawal, & Oladunjoye, 2010). For most African governments, however, decentralization is now viewed as a strategy for mobilizing local resources and an initiative for national development. Olum, (2004) opined that decentralization can be defined both in territorial and functional terms. Rondimelli (1981) defines territorial decentralization as, the transfer of responsibility for planning, management and the raising of and allocation of resources from the central government and its agencies to field units of central government ministries or agencies, subordinate units or levels of government, semi-autonomous public authorities or corporations, area-wide, regional or functional authorities or non-governmental private or voluntary organization. Hence, based on this definition, decentralization is about the transfer of authority on a geographical basis whether by de-concentration of administrative authority to field units of the same department or level of government or by the political devolution of authority to the local government units or special statutory bodies. Functionally, decentralization is the transfer of authority from central to peripheral organizations of the same level, for example, from a government department to a parastatal agency (Conyers, 1986). Heywood (1997) opined that decentralization theory as a framework for rural development could be explained using four broad variables: responsiveness, participation, legitimacy and liberty.

In view of the fact that it has become evident that federal or state governments, alone, cannot guarantee development in the local areas, it then becomes imperative for the power, authority, and responsibility to be transferred from the central or state government to the local government for the purpose of enhancing development in the rural areas. This is important because of the remoteness of the local government to the rural people. It is believed that decentralization would make the local governments more competent in the management of their own affairs. The Nigeria local government is a form of decentralization, as a result of its closeness with the people it is widely acknowledged as a viable instrument for rural development and for the delivery of social services to the people (Okunade, 1988 as cited in Lawal, & Oladunjoye, 2010).

Methodology

To provide answers to the research questions raised in the introduction section, the study employed the survey research design as the main research instrument through the administration of questionnaires to 150 respondents which cut cross the identified stakeholders in Egor and Oredo Local Government areas in Edo State, (i.e. local government workers, local government councilors and the general public). The outcome of the questionnaire administered and retrieved are sorted and analyzed using tables, simple percentages, and statistical analysis techniques chi-square and the results from the test will be used to validate or invalidate the entire hypothesis stated. The findings will be discussed and conclusions will be drawn

Model Specification

$$\chi^2 = \sum_{i=1}^r \sum_{j=1}^c (o_{ij} - e_{ij})^2 / e_{ij}$$

Where o_{ij} = observed frequency in the i th row and j th column

e_{ij} = expected frequency in the ij th cell

$e_{ij} = (\text{ith row total} \times \text{jth column total}) / \text{grand total}$

Decision rule

Reject H_0 : if $\chi^2_{\text{calculated}} > \chi^2_{\text{tabulated}}$

Don't Reject H_0 : if $\chi^2_{\text{calculated}} < \chi^2_{\text{tabulated}}$

Data Presentation, Analysis and Interpretation

This section present an analysis of the questionnaire administered and retrieved from the respondents with simple percentage and statistical analysis tools (chi square) from which our recommendation and conclusion are drawn from. A total of one hundred and fifty (150) questionnaire were administered to respondents which consist of all the identified stakeholders out of which one hundred and twenty six (126) were retrieved and used for the analysis

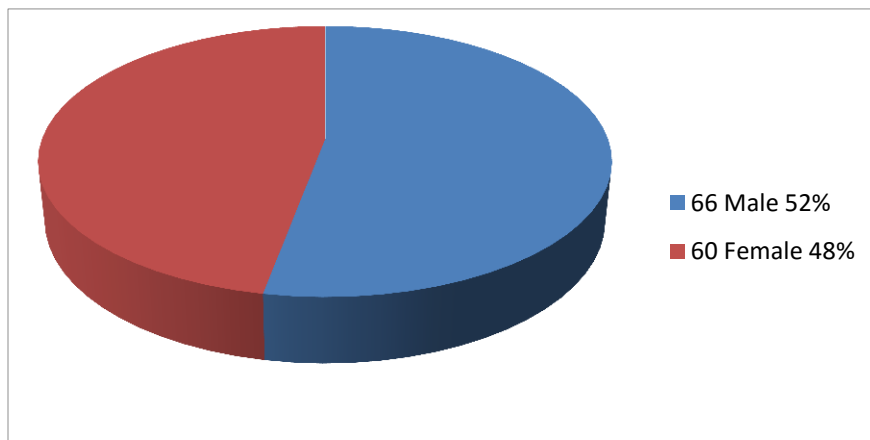
Response Rates

Detail	Number	Percentage
Copies sent out	150	100
Copies retrieved and filed	126	84

Source: Researcher survey August, 2015

The response rate from the respondents as could be noticed, is higher than sixty percent which is above average.

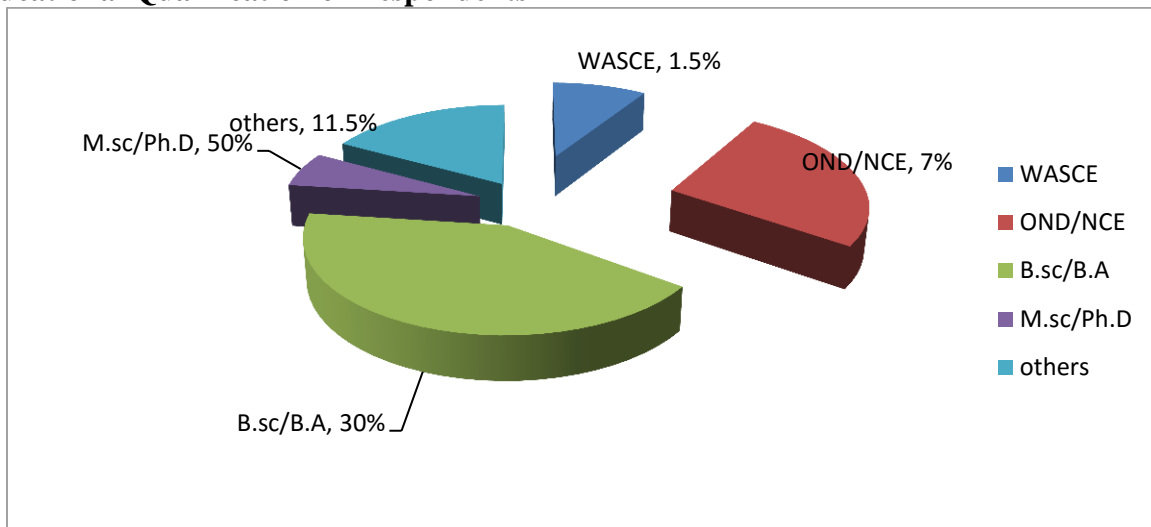
Sex Distribution of the Respondents



Source: Researcher survey August, 2015

From the above, out of 126 respondents 66 were males which represent 52% while 60 were females representing 48%

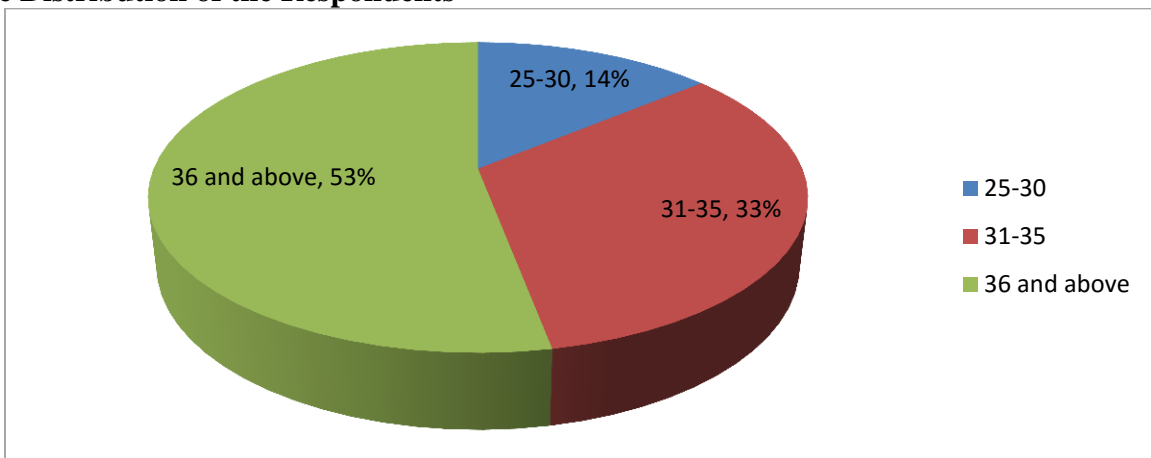
Educational Qualification of Respondents



Source: Researcher survey August, 2015

From the pie chart above 11 respondents representing 9% were WASCE holders, 34 respondents representing 26% were OND/NCE holders, 53 respondents representing 42% were B.sc/B.A holders, 7 respondents representing 6% percent were M.sc/Ph.D. holders, while 21 respondents representing 17% hold other qualification other than what was specified.

Age Distribution of the Respondents



Source: Researcher survey, August 2015

From the analysis of the responses retrieved, of the 126 respondents whose responses were used for the analysis, 18 respondents representing 14% were within the age range of 25-30 years, while 41 respondents representing 33% were in the age range of 31-35years. Furthermore, 67 respondents which constituted 53% were in the range 36-above.

Test of Hypotheses

H01: The executive arm of local government do not exhibit high level of transparency and accountability

The following questions and corresponding responses will be used to test the hypothesis

Where: Expected frequency (eij) = $\frac{\text{Column total} \times \text{Row total}}{\text{Grand total}}$

Grand total

Table 1.1 Contingency table

QUESTIONS	SA Oij,(eij)	A Oij,(eij)	U Oij,(eij)	SD Oij,(eij)	D Oij,(eij)	TOTAL
Local government executives follow strictly approved budgetary provisions in executing their projects	10,(8.7)	12,(13)	4,(3.7)	41,(40)	59,(61)	126
Local government executives follow due process in the award of various contracts	9,(8.7)	14,(13)	5,(3.7)	35,(40)	63,(61)	126
Local government executives do not inflate contract sum and collect kickbacks	7,(8.7)	13,(13)	2,(3.7)	43,(40)	61,(61)	126
TOTAL	26	39	11	119	183	378

Table1.2 Chi square computation

Oij	Eij	(Oij-eij) ^2	(Oij-eij) ^2 /eij
10	8.7	1.69	0.19
12	13	1	0.08
4	3.7	0.09	0.02
41	40	1	0.03
59	61	4	0.07
9	8.7	0.09	0.01
14	13	1	0.08
5	3.7	1.69	0.46
35	40	25	0.62
63	61	4	0.07
7	8.7	2.89	0.33
13	13	0	0
2	3.7	2.89	0.78
43	40	9	0.23
61	61	0	0
X ² calculated			2.97

Source: Researcher Computation August, 2015

$\chi^2_{tabulated}$, d.f = (r-1) (c-1), level of significant= 0.05

$$= (5-1) (3-1) = 8$$

$\chi^2_{tabulated} 8, 0.05 = 15.507$

Decision:

The calculated X^2 is 2.97 while the chi-square X^2 value ($\chi^2_{tabulated}$) is 15.507. Following our decision rule, we hereby accept the formulated hypothesis which states that the executive arm of local government do not exhibit high level of transparency and accountability, and therefore reject the alternate hypothesis.

H02: Local government legislatures are not independent and do not discharge their responsibility with high level of integrity

The following questions and corresponding responses will be used to test the hypothesis

Where: Expected frequency (eij) = $\frac{\text{(Column total) Row total}}{\text{Grand total}}$

Grand total

Table 2.1 Contingency table

QUESTIONS	SA Oij,(eij)	A Oij,(eij)	U Oij,(eij)	SD Oij,(eij)	D Oij,(eij)	TOTAL
Local government legislatures are truly independent of the executives and carry out effective oversight function.	18,(20.3)	25,(28.3)	6,(6.3)	33,(29.7)	44,(41.3)	126
Local government legislatures do not collect financial inducement from the executive arm before the approval of budget	9,(20.3)	11,(28.3)	2,(6.3)	46,(29.7)	58,(41.3)	126
Laws enacted by the legislatures are always for the general good of the local government and not for selfish gains	34,(20.3)	49,(28.3)	11,(6.3)	10,(29.7)	22,(41.3)	126
TOTAL	61	85	19	89	124	378

Table2.2 Chi square computation

Oij	Eij	(Oij-eij) ^2	(Oij-eij) ^2 /eij
18	20.3	5.29	0.26
25	28.3	10.89	0.38
6	6.3	0.09	0.01
33	29.7	10.89	0.37
44	41.3	7.29	0.17
9	20.3	127.69	6.29
11	28.3	299.29	10.58

2	6.3	18.49	2.93
46	29.7	265.69	8.95
58	41.3	278.89	6.75
34	20.3	187.69	9.25
49	28.3	428.49	15.14
11	6.3	22.09	3.51
10	29.7	388.09	13.07
22	41.3	372.49	9.02
X ² calculated			86.68

Source: Researcher Computation August, 2015

$\chi^2_{tabulated}$, d.f = (r-1) (c-1), level of significant= 0.05

$$= (5-1) (3-1) = 8$$

$\chi^2_{tabulated} 8, 0.05 = 15.507$

Decision:

The calculated X² is 86.68 while the chi-square X² value ($\chi^2_{tabulated}$) is 15.507. Following our decision rule, we therefore reject the formulated hypothesis and accept the alternate hypothesis which states that local government legislatures are independent and discharge their responsibility with high level of integrity

H03: Local government officials do not discharge their responsibility with significantly high level of efficiency and integrity

The following questions and corresponding responses will be used to test the hypothesis

Where: Expected frequency (eij) = $\frac{\text{Column total} \times \text{Row total}}{\text{Grand total}}$

Grand total

Table 3.1 Contingency table

QUESTIONS	SA Oij,(eij)	A Oij,(eij)	U Oij,(eij)	SD Oij,(eij)	D Oij,(eij)	TOTAL
Civil servants in local government come early to work and stay till the end of official working hours	8,(9)	15,(17.7)	2,(6.3)	45,(42)	56,(51)	126
Local government workers do not use favouritism and tribalism in discharging their duties	11,(9)	20,(17.7)	10,(6.3)	38,(42)	47,(51)	126
Local government workers do not collect bribes and other financial gratification before discharging their duties effectively	8,(9)	18,(17.7)	7,(6.3)	43,(42)	50,(51)	126

TOTAL	27	53	19	126	153	378
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Table3.2 Chi square computation

Oij	Eij	(Oij-eij) ^2	(Oij-eij) ^2 /eij
8	9	1	0.11
15	17.7	7.29	0.41
2	6.3	18.49	2.93
45	42	9	0.21
56	51	25	0.49
11	9	4	0.44
20	17.7	1.69	0.30
10	6.3	13.69	2.17
38	42	16	0.38
47	51	16	0.31
8	9	1	0.11
18	17.7	0.09	0
7	6.3	0.49	0.08
43	42	1	0.02
50	51	1	0.02
X ² calculated			7.98

Source: Researcher Computation August, 2015

$\chi^2_{tabulated}$, d.f = (r-1) (c-1), level of significant= 0.05

$$= (5-1) (3-1) = 8$$

$\chi^2_{tabulated} 8, 0.05 = 15.507$

Decision:

The calculated X² is 7.98 while the chi-square X² value ($\chi^2_{tabulated}$) is 15.507. Following our decision rule, we therefore accept the formulated hypothesis which states that Local government officials do not discharge their responsibility with significantly high level of efficiency and integrity, and reject the alternate hypothesis.

Conclusion and Recommendation

Institutionalising the culture of integrity, transparency and accountability in our local government councils is a sine quo non to the much needed development at the grass root level. However, from our study it was revealed that the executive arm of local government do not exhibit high level of transparency and accountability, Implying that council chairmen do not have integrity and they see their position of office as an avenue for self aggrandisement by embezzling and looting the local government treasury, this practice however should be discouraged. It was also discovered that local government legislatures are independent and discharge their responsibility with high level of integrity, this is as a result of the principle of separation of power which guarantees their independence and because the respondents also felt that the local government councilors make laws that are beneficial to their locality which is their

primary responsibility. Finally, it was revealed that local government officials do not discharge their responsibility with significantly high level of efficiency and integrity, this implies that the general notion that government work should always be taking for granted is still very much rampant in our local government councils.

In view of the above findings it is here by recommended that, local government chairmen should discharge their responsibility effectively and efficiently with high level of integrity, transparency and accountability as this will go a long way to impact the lives of the ordinary Nigerians, and give a new sense of direction for our local government councils. Local government legislators should use their independence to carryout effective oversight function and continue to make laws that will benefit their locality, lastly disciplinary measure should be put in place to deal with local government official who are not performing their duties and responsibility competently and such measures should be enforced without fear or favour as this will help our local government to perform more effectively and bring about the much needed development at the grass root level.

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