CRITICAL ISSUES IN THE INTERNAL MANAGEMENT OF THE LOCAL GOVERNMENT SYSTEM IN NIGERIA

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Abstract
In Nigeria, Local Governments are not autonomous as it is in other parts of the world. This state of affair has variously put the local governments in Nigeria in pitiable condition. The system of government is, therefore, under several controls. These are internal and external control. This paper is solely concerned with the internal management of the local government and its effects on Local Government performance. The paper, considers, come critical issues directly correlating to inefficiency in local government administration in Nigeria such as the condition of the triangular officers (the chairman, the HPM and TLG), problem if centralization of power in the hands of the three key officers and finally, the functions of the triangular officers. Apparently, issues like corruption, manipulation of administrative procedures and rules and over centralization of power in the hands of the three key officers appears to be major concern to efficient performance as the behaviour of these officers encourages eye service, mediocrity and dissatisfaction among employees of the council. Having evaluated critically the above factors, the paper comes to conclusion and thereafter recommendations were made.

INTRODUCTION
The Local Government system in Nigeria unlike its counterpart such as the state and Federal Government lacks autonomy which is a symbol of independence to other levels of government. Due to this lack of autonomy, it is therefore, exposed to several external and internal controls. The internal control apparatus of the local council as this paper is concerned are the three main decision making body of the local council. These are the local government chairman, the head of personal management (HPM) and the Treasurer to the local government (TLG). Local Government in Nigeria has a lot in common with local government in Ghana, Gambia, Britain, U.S.A. etc. Since local government is regarded all over the world as the third tier of government they may perform same role and virtually same functions. This is probably why Okoye (2006)
maintained that “Local Government all over the world have a lot to contribute to the economic development process of their country. The bottom-up approach, as a matter of fact, has helped immensely in the economic development of third world countries. The day to day management of the Local Government is in the armpit of the three key officers of the local government council. This is perhaps the reason why Dialoke (2007) referred to the three key officers as “Triangular officers”. These officers Dialoke maintained “were referred to the status quo as triangular officers because decision and management of the local government stand out to be under the armpit of these three key officers. For instance the Chairman according to the financial memoranda (1999) approves all monies that have to be distursed which must be passed through the office of HPM and finally to the Treasurer, who will release the fund”.

This paper will be considered under three key issues. These are the functions of the three key officers in the management of the local government, the condition of the local government under the three key officers and problem of centralization of power in the hand of the three key officers.

1. THE FUNCTION OF THE THREE KEY OFFICERS

Normally, for the local government system to function, these three key officers, the Chairman, the HPM and the Treasurer to the local government have enormous responsibilities to play in the system. As cited in Dialoke (2007) who maintained that according to the hand book on local government administration (1997), the Chairman of each local government shall be the chief executive and accounting officer of the local government, provided his roles as accounting officer shall exclude signing of voucher and cheques. The above show that the Chief executive officer, that is the Chairman do not sign cheque and voucher. The implication is that the responsibility of signing cheque and vouchers is on the HPM and the Treasurer to the local government. The exclusion of the Chairman from signing cheque and voucher provides an opportunity to the other key officers to make reasonable financial bargains for themselves and members of their families. However, Dialoke maintained further, the Chairman as the Chief executive and accounting officer shall perform the following responsibilities as it affects his officer as follows:

1. He shall observe and comply fully with the check and balances spelt out in the existing guidelines and financial regulation governing receipts and disbursement of public fund and other assets entrusted to his care and shall be liable for any breach thereof.
2. His accountability shall not cease by virtue of his leaving officer and he may be called upon at any time even after leaving the office to account for his tenure of Chairman.
3. The Chairman shall delegate substantial part of his administrative and financial powers and authority to the Vice Chairman, who shall be fully involved in the key decision making process. There shall be further delegation of powers and functions down the line each local government department.
4. Each Chairman shall exercise his powers in consultation with his vice chairman, supervisors and secretaries.
5. Where a local government has established a parastatal, the head of such parastatal shall be in charge of his duties as prescribed in terms of reference setting up the parastatal and among other roles.
Also, Aghayere (1997) informed us that “the chairman’s specific role includes the following.

1. He gives over-all political leadership to local government.
2. He presides over the finance and general-purpose committee.
3. He helps to transmit local community demands to the general council;
4. He is a go-between the community and the council.
5. He helps to mobilize local community support in the implementation of locally determined projects;
6. He negotiates necessary economic and technical resources and support from the state government to facilitate the operations of his local government.

Although, the Chairman does not sign either cheque or voucher, he gives approval to all “reasonable” financial transitions.

B. THE FUNCTIONS OF THE HEAD OF PERSONNEL MANAGEMENT

Some scholars such as Aghayere (1997) and Dialoke (2006) have painstakingly outlined the functions of the HPM include the following:

1. He is the head of the department of Personnel Management and such as co-ordinates and directs the activities of the department.
2. Signs all cheques, contractual agreements, local purchase order forms and other documents relating to contracts, supplies e.t.c; subject to prior approval of the approving authority.
3. He acts as the Chairman of the junior staff management committee;
4. Assists the Secretary in the formulation, execution and review of local government policies; and
5. Performs such other or Secretary to local government.

The power given to the HPM to sign cheque and voucher to the exclusion of the Chairman was to ensure some form of financial accountability and sanity in the expenditure pattern of the local councils.

C. THE ROLE OF THE TREASURER TO THE LOCAL GOVERNMENT

The Treasurer, just like the HPM has a lot of responsibilities to play in the internal control of the local government. He is, therefore, empowered by the approval scheme of service for local government employee to perform the following functions:

1. Performing the duties of chief financial adviser to the local government:
2. Having the responsibility for the administrative control of the finance department of the local government;
3. Performing the duties as the chief accounts officer of the receipts and payments of local government.
4. Ensuring that the accounting system as laid down in the financial memoranda is complied with by all the departments of the local government;
5. He has the responsibility for budgetary control and supervising the accounts of the departments of the local government;
6. He performs such other functions as may be assigned to him by the Chairman, by law or by the local government council (Aghayere; 1997, Dialoke; 2006).
Succinctly put, the Treasurer to the local government just like the HPM is signatory to the local
government cheque and voucher. This important privilege exposes the TLG as a key factor in the
progress, performance and productivity of the local government. The HPM and the TLG are as a
matter of fact very importance officers in the internal control of the local government since the
duo are the main custodian of the councils finances by the power vested on them to sign the
cheque and voucher of the council.

By the singular authority, these two key officers can make or mar the activities of the local
governments since without them singing cheque and vouchers no payment can be made.

2. THE STATE OR CONDITION OF THE LOCAL GOVERNMENT UNDER THE
THREE KEY OFFICERS.
Although, the Chairman, HPM and Treasurer carry out vital roles for the day to day running of
the local government, nevertheless, the privileged position constitute some political and
economic problems to the development of the local government system. This is probably why
Okoye (2006:67) argued that “a plethora of factors constitute stumbling blocks to economic
development in the local government system in Nigeria.

Also, Nwajei (2006) noted while commenting on NULGE Branch Chairman and councils
management that “management on its own part must be able to recognize the human aspect of
management; that her employees remains their greatest asset” moreso, Nwajei maintained “the
reason why crises abound in the local government system today, is that top management
sometimes underrate what the union can do. This happens when the Head of Personnel
Management look at the elected branch Chairman as a Zombie”.

From the fore going, it is expediently apparent that under the control of the local government by
the three Key Officers a lot of anomalies occurs. These are the following.

1. Corruption
2. Over centralization power
3. Manipulation of administrative rules and procedure

A. CORRUPTION:
A major cankerworm in the internal control of the Local Government is official corruption. The
Chairman of the Local Government, the HPM and Treasurer of the Local Government do not
envy any oil company worker. Though as civil servant except the Chairman, the HPM and TLG
earns salary lower than a bank senior staff they are nevertheless richer and wealthier than both an
oil worker and banker combined. During the process of cash budget and due to the privilege
position of being signatory to the council’s cheque and voucher reasonable bargain is made
between them and the Chairman of the Local Government as to what would be their share from
the council allocation.

Apparently, most of the corrupt Chairman of the councils swindle the money meant for the
execution of capital projects in the Local Government. This money often finds itself in the
private pocket of these greedy Chairman. In Sapele Local Government Council Okungbowa
(2010: 8) writes “fifteen of its 20 Councilors has last week suspended the Chairman… over
alleged swindling of ₦250million belonging to the Council”. The Chairman apart from
swindling the Councils fund into his private bank account Okungbowa argued further “was accused of” abuse of executive powers and “disregard for the rule of law and obstructing the House plenary session with thugs for more than 11 months”. The right of control cover the Local Government by the chairman of the Local Government has variously been abused by the so-called chief executive of the Local Councils. This is probably why the Sapele Local Government Chairman took laws into his hand and engaged in absolute lawlessness, converting the councils money into his private bank account, showing disregard for the rule of law and obstructing the House plenary session. It is possible for the Chairman to deny this allegation as it is always the Nigerian way of doing things. The allegation by the Councilors resulted to setting up committee by the Executive Governor of Delta State, Dr. Emmanuel Uduaghan to investigate the allegation. The three man committee according to Okungbowa is headed by the Secretary to the State Government, Dr. Ifeanyi Okowa. The above anomaly was initially noted by Akpan (1985: 5) when he said “Partisan politics was introduced with all its attributes of division. Distrust and dissension where social coherence and co-operation were necessary for progress and success. Inefficiency, incompetence and rampant corruption became the order of the day”.

Councilors regarding the activities of Sapele Local Government Chairman money swindling is a serious act of corruption which has tremendous negative effect on the productivity of the Local Government in question. The question that may be asked in regard, is how possible is it for a Local Government Chairman to swindle such huge among of money without effective baking either externally or internally? What this means is, how could the Chairman alone who is not a signatory to the Councils cheque and voucher smartly swindle such big amount of money without the collaboration of other two key officers of the Local Government. These three actors are the main management of the Local Government, so anything that affects manager “A” must affect “B” and manager “C”.

In the same way, issues relating to highhandedness and financial misappropriation including lack of due process was listed as providing a vent for the alleged impeachment of the chairman of Ndolwa East Local Government Area of Delta State. According to Ogwuda (2010: 7) Councilors in Ndokwa East Local Government Councils of Delta State have impeached the chairman of the council… over alleged failure to account for money expended on Christmas gifts; they are also accusing him of failure to render account of income and expenditure for September to December 2009 as stipulated by law; the council chairman was also accused of not following due process in the award of contracts; operating outside the 2009 budget and failing to honour the House invitation on three occasions. The chairman of councils and their two key officers have variously cooperated on the area of financial misappropriation. This is because it is not possible for the chairman alone to engage on this evil act without the support of the other two key officers having a wide privilege of signing cheque and voucher of the council.

Onah (1999: 42) noted “the local government appears to be a citadel for corrupt officials. Chief executives of local government often bribe their way to that position. Having attained the height, they surround themselves with their own men and then perpetuate their corrupt practices which take the form of inflated contracts, kick backs, illegal authorization and withdrawal of public funds and even misappropriation of physical assets in local government stores to themselves. The
issue of bribery and corruption is not limited to the Chief Executives”.

This observation is correct as a contemporary report about the local government has indicated. Onah tells us that the devilish proclivity is not restricted to the chairman alone but include the top career staff of the council. This is therefore what the control of the council by the three key officers has often snowballed into. Above all, events as reported have severally indicated that the concentration of powers in the hand of these three key officers has variously been abused. This leads us to the second part of this work.

B. OVER CENTRALIZATION OF POWER

Apart from the Chief Executive of the Council, the position of the Head of Personnel Management and the Treasurer to the Council absolutely suggests over centralization of power. This is because once they are promoted to that position they remain in that exalted capacity until retirement. To this end, they see the position as highly exalted and often assume the nature of a thin god. This is why they use who ever they live in carrying out official jobs whether anybody likes it or not. They see the various job schedules as their own and in many ways have given out job schedules to subordinate staffers without strict adherence to the schedules. The juicy job schedules is reserved for them and their core loyalist. This ugly situation according to many staff of the Local Government in Delta State has often dovetailed into eye-service and sycophancy by many subordinate staff of the service. This is probably why Okonji (2006; 14) argued “it is grossly unfair for some staff to idle away in subtle frustration and distress while a few others are saddled with much work. It is therefore imperative for commission to devise means to ascertain that duty schedules are equitably distributed without bias and religiously followed to eliminate lopsidedness of workers stint”. Okonji’s lamination owed mainly to the fact that while many qualified and competent staff were wasting away in the council some others who were able to do the eye service job and sycophancy were saddled with much work. The top career management uses the work schedule the way they like and this reason tremendously explains why those whom they feel uncomfortable and incompatible with cannot be given any juicy schedule if at all. The helpless subordinate is left to be idling away due to the fear of the power drunken boss. Onwualu (2006:20) commenting on this ugly state of affairs maintained “Bureaucratic bottleneck from some civil servants has done more harm to the success of government project. These groups of personnel employed by government to handle its affairs and are supposed to live an average life, have become the richest people in the society today because of high level of corruption and lack of patriotism within the system. They have contributed to high cost and long completion periods of projects during execution, especially where the contractors refused to follow their bidding in terms of kickback.

The simple explanation to the above comment is that the “iron power” in the hand of the key officers could be used in any direction. This is why corruption has often taken the place of patriotisms, job schedules given to the highest bidder and reward to whomever they feel deserves it.

C. MANIPULATION OF ADMINISTRATIVE RULES AND REGULATIONS PROCEDURES

Another critical trend in the internal management of the council is the ability of the three key officers of the Local Government to manipulate rules and procedure in the Local Government to
their advantage. Okonji (2006:14) observed this when he urged “the all-knowing and self serving guardian angels of councils should be told in strong terms to unequivocally shun the habit of manipulating administrative rules and procedures to their personal advantage. Succinctly put, the local government service commission should brace up to the task of disciplining officers with questionable integrity, as well as those who for selfish reason ignore basic principles of transparency”. The use of the term “guardian angel” refers to the two key officers ie the Head of Personnel Management and the Treasurer to the Local Government. Their activities as captured by Okonji shows enormous manipulation of rules and procedures in the supervision of their subordinates. The term manipulation means that these guardian angels do not follow rules and procedures in the daily administration of the Local Government.

3. THE PROBLEM OF CENTRALIZATION OF POWER

There is always problem when decision that affects majority of citizens is taken by very few persons. This very few persons may not have the best decision as it relates to the people they are taking it for. However, because of the power of coercion in their hand due to the constitutional authority or governmental regulations, the decision they take is binding on the subjects. Power could be positive or negative depending upon the governing circumstance. Any decision taken by very few persons without consulting people whom the decision is taken for amounts to centralization of power. Bello-Imam (1996:3) tells us that centralization “denotes a process of increasing governmental powers, especially over local political system”. It connotes a high centralization of power (measured by the criteria of weight, scope and domain) by a few within an organized social group. Also, Willy Bandt (1980) in Olowu (1988:12) postulate that “a country’s administrative system is regarded as centralized if its sub-national institutions are ineffective in an administrative sense”.

The two scholars above showed us that centralization involves a lot of powers. This is why in the Local Government administration the power given to the key officers of the local government is referred to in this paper as a ‘centralized one’. This centralized power is purely maladious in the sense that most dictators because of this privileged position persecute officers whom they think are not loyal to them. This state of affairs has enormously and negatively too influenced the behaviour of some employees of the council system making them to imbibe the culture of sycophancy to remain relevant in the system. Meanwhile, this over centralization of power in the hands of the three triangular officers has in many ways encouraged corruption in the local government system.

Edike (2010:12) writing under the caption “EFCC arrests 2 council workers over N66m debt” asserted “Two principal officers of Udenu Local Government Area in Enugu State have been detained by the Economic and Financial Crime Commission EFCC over an indebtedness of about N66million to Skyle Bank Plc by the immediate past administration of Dr. Ignatius Eze. The two officers, Mr. Michael Akoh, Head of Personnel Management and Mr. Ndubuisi Ambrose, Treasurer of the Council were arrested last Friday by the EFCC operatives in Enugu… The detention of the Principal officers who are signatories to the account of the council has seriously paralyzed the activities of the council”… The above showed an absolute misuse of power. The fact that the three principal officers are the only ones privileged to handle issues of
finances in the Local Government system often made them engage in financial recklessness. In the case of the HPM and TLG, the way and manner through which they emerge in the service is also not good for efficiency sake as Junior and subordinate officers can suddenly be catapulted to head very superior officers due to the quota system of appointment. This system in many ways enthrones pride, mediocrity and incompetence in the local government system. This system is entirely anomalous.

CONCLUSION
This paper has generally identified and analyzed some critical issues inherent in the contemporary local government administration in the country. The functions of the three key officers ie the Chairman; the Head of Personnel Management and the Treasurer to the local government were outlined. It is true that these key officers play different but complimentary role in the system and this has in many ways affected the councils, both positively and negatively two. It is observed that the privileged positive of the Chairman, the HPM and the TLG constituted some political and economic problems to the development of the local government system. The paper finds out that there is much power in the hands of the key officers which has tremendously influenced employee behaviour so negatively. Due to the above, there is therefore, corruption, over centralization of power and manipulation of administrative procedure by the triangular officers.

RECOMMENDATIONS
Having painstakingly diagnosed some salient issues bothering on the pathologic internal control of the local government system and having identified major obstacles of local government smooth operation under the triangular leadership of the local government the need, therefore, to make the following recommendations became high.

The recommendations are made to be general guide to effective local government administration of judiciously implemented.

1. The tenure of the head of personnel management and that of the Treasurer to the local government should be “Tenurized”. They should have a fixed tenure of five years. At the end of five years another officer can be appointed to fill the position. At the expiration of the five years tenure the choice remains that the HPM and Treasurer to decide whether to continue in office under their subordinate or retire.

2. The quota system of appointment to the post of head of personnel management (HPM) and Treasurer to the local government (TLG) should be stopped, abrogated or amended to allow efficiency in local government administration. The appointment to the position should be on merit, seniority and competency. The reason for the above is because, the quota system of appointment provides a vent for the imposition of subordinate officers upon superior officers. This situation is insulting, derogating and invidious as the case may be. The imposition of subordinate officer upon a superior officer leads to disobedience and hence lowers efficiency and productivity in the system.

3. The appointment of Chairman of local government Council should be on part-time bases. The Councilors should be on full-time and must have control over the Councils finances and personnel. No Councilor should be signatory to the councils account but must decide
what amount not disregarding staff monthly wage bill that must be spent. This will check
to some extent the corrupt tendencies of the three main officers.

4. Duty schedule of the council in every department must be submitted to the Councilors for
their vetting approval before releasing same to the various offices in various departments.
The idea is to remove the discriminatory proclivity on the part of the HPM and the
various heads of department against officers who are competent but refuses to do eye
service to the “Ogas” who use the duty schedule as Christmas bonus to their so called
“loyal staff”.

5. The electronic payment system (E-payment) should be introduced and operated so that
the whole local government system can have central payment point. This will in a very
large way reduce recklessness of expenditure and fund diversion by the cheque-holders.

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