

Corruption in the Local Government System in Nigeria: Magnitude, Patterns and Trends

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Abstract

This paper has examined the magnitude, patterns, and trends of corruption in local government in Nigeria which has constituted a threatening force to grassroots development in the country. The magnitude, scale, and trends of corruption differ across levels of governments. Federal and State governments are more likely to have widespread cases of corruption due to the concentration of power and resources at their disposal. This gives rise to corrupt tendencies. However, at the local government level, state and local government joint account systems provide an avenue for looting and misappropriation of local government funds. The study recommended, there is an urgent need to put in place an effective and efficient institutional mechanism in all the 774 local government area councils across the country to checkmate all illegal deductions often made by the state government from the local government funds. The study concluded that Accountability and Transparency must be encouraged and promoted in the local government system so as to attain good governance for effective development at the grassroots level. Corruption must be deterred and punished in the local government system to enhance efficient and effective service delivery at the grassroots level.

Keywords: Corruption; Local Government; Magnitude; Patterns; Trends.

Introduction

Local government council is the third tier of government in Nigeria with the responsibilities of bringing governance closer to the people and facilitating socio-economic and political development. In spite of the various reforms by successive administrations to promote these ideals, there was not much progress attained. The reasons for this setback are numerous. Among those setbacks are the corrupt practices among politicians and public servants at all levels of governance including the local government. Most importantly corruption is on the increase as a result of irregular elections by the State Independent Electoral Commissions (SIECs) and appointment of caretaker/transition committees by the state governors, non-remittance of the contributory pension scheme, non-payment of public servant salaries and allowances and abuse of the state joint local government account by the state government which constitute gross act of corruption.

Nigeria operates a federal structure and powers shared among the component units. This is indicative that local government is the third tier of government and expected to be autonomous in the discharge of its duties, the essence of the various reforms at the grassroots governance, especially the 1976 local government reform that among others recognized the council as a third tier of government and with powers to execute certain functions. However, after many years of experimenting with the local government system, scholars have expressed concern over the appalling state of local councils in Nigeria and the apparent disconnect with people's expectations.

Generally, corruption entails abuse of office, attempt to embezzle, divert, misappropriation of public funds, conspiracy to act either by way of stealing or otherwise and illicit enrichment. It includes subversion of the statutory allocated resources/revenue of any tier of government and budgetary process. Corruption is more obvious when it is established that government officials allegedly influenced to act contrary to their official obligations by a way of financial gain to themselves. This act is against public interest and may emanate a situation whereby a cynical public becomes uninterested in productive economic participation which often leads to low economic growth and industrialization among others.

The most prominent pattern and trend of corruption among the career public servants in local government are through the use of illegal staffing of the local government service popularly known as ghost workers'. Generally, the number of workers on the payroll of almost all local councils is much more than the legitimate number of

workers actually working in the council. Sometimes these ghost workers are regarded as consultants and liaison officers.

The objective of this paper as the title suggests is to identify and discuss the magnitude, pattern, and trends at the local government level.

Conceptual Framework of the Paper

The Concept of Corruption

According to the EFCC's operational definition of Corruption, the term is defined as the violation or irregular alteration or debasement or subversion of a general or an officially accepted standard or procedure or method for carrying out a duty or maintaining social, political, administrative, legal and or religious order. Therefore, any individual who engages in a behavior that violates or contradicts or debases or subverts a generally accepted law or standard or procedure or method is considered corrupt and the subversion or contravention is treated as corruption. Thus, a person who converts public funds into private ownership is corrupt because he has subverted the law as well as the accepted official standard of behavior.

A public official who intentionally recruits members of his family into critical government positions in a constitutional democratic system in which nepotism is not permitted is considered corrupt because he or she is subverting the acceptable standard for recruiting people into government service. A public official who demands bribes in order to perform a service to the public is corrupt because he or she is already being paid for performing the service. A public official or anyone in a position of authority who awards contracts without following an officially stipulated process or procedure is a corrupted individual. Apparently, "corruption" is a word or terminology or concept that covers a wide spectrum of human misbehavior. Generally, it is not possible to totally eliminate corruption in society because of greed, the need to be in control, the need to gain an advantage, the desire to accumulate personal wealth, and the need to feel important. However, for society to succeed in controlling negative human appetites and ensuring the general wellbeing of all citizens, it must take appropriate measures to curtail the spread of corruption.

Corruption, according to Harsh (1993), is a practical problem involving the outright theft, embezzlement of funds or other appropriation of state property, nepotism, and granting of favours to a personal acquaintance. It has been argued that corruption involves behaviours which deviate from the moral and constitutional requirements.

Kalu (1991) conceives corruption as the conscious and well-planned act by a person or group of persons to appropriate, by unlawful means, the wealth of another person or group of persons. Corruption can also be seen as diversion or resources from the betterment of the community to the gain of individuals at the expense of the community. Odey (2002) contextualizes corruption in Nigeria as the air in which every living person breathes in and out. According to him, nobody makes any effort to breathe in the air; it comes naturally. That is why a former president of Nigeria; Chief Olusegun Obasanjo said *"Corruption, the greatest bane of our society today, will be tackled head-on ... No society can achieve anything near its full potential if it allows corruption to become full-blown cancer it has become"* (Olusegun Obasanjo in Akanbi 2005:126). Corruption, in Nigeria, has become so naturalized that many of us simply become corrupt without making any effort and often even without knowing it.

Possible Causes of Corruption at the Local Government Level

There are little things in describing what happens without discussing why it happens in that particular way. According to Lawal and Oladunjoye (2010) causes of corruption are:

- i. The absence of democracy and good governance gives way to corruption. This is due to the delay and manipulation of the election at the Local Government level by the State Governors to pave way for their loyalist in a bid to freely use the Local Government funds.
- ii. Poverty is an inducement to corruption at the grassroots level. Many of the representatives in the councils are jobless. They go into politics to make money, rather than to serve their people.

- iii. Apart from poverty, itself, the fear of poverty is another good factor. People are afraid of going back to poverty after the completion of their tenure or after retirement, as the case may be, as a result, the tendency to steal public money.
- iv. Corruption also flourishes under weak leadership and government. When political or administrative leadership cannot effectively control people under him, corruption becomes imminent due to the fact that most of the public money meant for the public project will be diverted to the private purse as a result of lapse and gulfs in the system. Low wages and salaries, as well as greed, also breed corruption.
- v. The problem of accountability- There is no effective accountability in the system. People are not held accountable and responsible for their actions or inactions. There is no strict adherence to the rules. The local government system in the country is characterized by ethical perversion and moral depravity. The masses are not carried along in the execution and implementation of projects. Projects are done on papers without recourse to inspection and probity.

Nwaodike (2016) observes that corrupt practices are on the increase and manifested through the state joint local government account, non-remittance of the contributory pension scheme, non-payment of salaries and allowances, collusion in the transaction of government businesses, denial of statutory functions, basically the revenue-generating items and overbearing influence of the state government.

The Concept of Local Government

A local government may be viewed from several perspectives, one of which is as a process. Local government as a process refers to that organization that promotes the welfare and well-being of the people at the grassroots level. Others perceived the local government to mean "that unit of administration with defined territory and powers as well as an administrative authority with relative autonomy". This definition emphasizes the structural autonomy of local government in the areas of power and authority. It underscores the fact that the local government in the context of the country's federal system is not a subordinate unit of the state's and federal governments. This clarification becomes necessary because the United Nations, following the practice of local government systems in some unitary states, defines local government as 'A political subdivision of a nation (or, in a federal system) a state which is constituted by law and her substantial control of local affairs including the power to impose taxes, or exact labour for prescribed purposes.' The United Nations Office for Public Administration defines local government as a political subdivision of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected or otherwise locally selected.

Odion *et al.* (2009) refer to Local Government as the public affair organ that is closer to the people. They went further to state that; in the conception of the guidelines to the 1976 Local government reform in Nigeria, local government is government at the local level exercised through representative councils established by law to exercise specific powers within defined areas. It serves as a tool for political education and participation as well as provides the basis for dispensing economic resources as well as social services in line with local needs. Lawal and Oladunjoye (2010) opined that the local government is fundamentally created to serve the rural communities. The local government is expected to mobilize and harness local resources and ensure their effective utilization, with the support of the state and federal governments. In essence, the local government is generally a veritable agent of social and economic development and grassroots participation of the citizenry in the process of governance.

The Magnitude, Pattern and Trend of Corruption in Local Governments in Nigeria

The growing corruption in Nigeria can be traced to people holding power at the federal, state, and local government levels. Corruption does not involve just people in government, but also to people in both private and public positions and even traditional rulers (Ayobami, 2011). Therefore, corruption is not limited to Local Government only; there are widespread cases of corruption at both Federal and State governments. For instance, in terms of scale, federal and state governments have more concentration of resources than the Local Government, thus, the scale of corrupt practices could be much bigger at federal and state government than at the Local Government Level given the differences of resources.

Some types of corruption (for example, extortion or contract fraud) are more prevalent in some sectors than in others. Likewise, some are more or less damaging either directly or via negative multiplier effects depending on where they occur. This trend acknowledges that corruption in Nigeria is not always clear-cut or limited in focus, but rather it is interconnected, involving a range of behaviours that cleave across sectors (Mathew, 2018).

Local governments have become high temples of corruption and gross mismanagement where the combined effect of graft and inefficiency are proudly showcased by the officials. Alleged corrupt practices at the local governments include among others misappropriation of funds, inflation of contract sums, incorporation of ghost workers on the payroll, over-invoicing of goods, unauthorized withdrawals, reckless virement, and outright embezzlement.

To illustrate the magnitude of corruption at local government level, the former chairman of Ezeagu North East local government area council in Enugu State, Mr. Edwin Offor Nwatarali, has been charged before Enugu High Court by Independent Corrupt Practices and other Related Offences Commission (ICPC) for allegedly diverting the sum of N1, 109,250,00 belonging to the council to his personal use while in the office (Achile, 2011).

In Borno State, the former chairman of Monguno local government council, Alhaji Umar Shugaba Gan and Alkali Imam were convicted and sentenced to (7) seven years imprisonment for corrupt practices. They were alleged for conspiracy and making false returns to the tune of one million, five hundred Naira (Madu, 2009:4).

Also sentenced for corrupt practices were Alhaji Gana Abbas, the former chairman of Dambon local government and the treasurer of the council, Alhaji Ali Abacha. They were convicted and sentenced to 17 years imprisonment over misappropriation of public funds while in office as the chairman and treasurer respectively. They awarded contracts for the drilling of boreholes in Azir and Ngwalimi villages for the total sum of N12 million. The sum of N7 million was approved as mobilization fees for the contract to Galtis Nigeria Water Services. These two officers released only N1 million to the contractor and converted the remaining sum of N6 million to their personal use (Femi Gold, 2009).

ICPC also interrogated, the former chairman of Bassa Local Government Area of Kogi State, Mr. Bako Shiga, he was alleged to have operated a single cash book and awarded contracts without due process which gave room for misappropriation of funds. The former chairman of Dekina local government area council in Kogi State, Adejo Akowe alleged to have collected money for security vote twice in one month, collected money for some sub-heads twice for the same project and conferred an undue advantage to himself by virtue of his position (Mike Sowe, 2006).

The former caretaker committee chairman of Kala Balge local government council in Borno State, Mr. Zanna Abubakar was arraigned in court by ICPC for misappropriation of N23, 825,000.00 belonging to the council while serving in office (Ingobro, 2008:3). ICPC also arraigned Saidu Musa, former chairman of Awe local government area council of Nassarawa State and two top principal officers Mr. Umaru Zanuwa, Director of Works and Alhaji Aso Safiyano, the Director of Finance over various corrupt practices involving N23,503,940.00. Mr. Umaru H. Zannuwo, who was the Director of Works in the council used his office to confer a corrupt advantage upon himself by collecting the sum of N2,430,000.00 for the electrification of Kanje/Kekura, a project which was financed and executed by Japanese Government. He was also accused of using his office as a Director of Works in the council to confer a corrupt advantage upon himself by collecting the sum of N4,522,000.00 for purported hiring of a bulldozer in the name of MICGA investment and converted the money to his personal uses.

In a related development, he was alleged to have collected N818, 000.00 for construction of a bridge but converted the money to his personal use. Alhaji, Aso Safiyanu, was also alleged to have used his office as the Director of Finance in the council to confer corrupt advantage upon his relation by giving the sum of N500,000.00 belonging to the council to his Brother Bala Safiyanu, who head the National Union of Road and Transport Workers (NURTW) for a service he did not render to the council (Ameh, 2008).

The above are a few examples of financial recklessness in local government councils in Nigeria. The consequence is an emasculating deprivation of basic amenities and a dangerous disconnection and disenchantment of the people with the three tiers of government; while the officials of the council celebrate their ill-gotten wealth. The volume, pattern of corruption as well as lack of integrity, transparency and accountability at this level of governance is definitely taking a leaving toll on the well being of ordinary Nigerians.

In virtually every state of the federation, council chairmen and other top local government officials have been accused of embezzlement, misappropriation of funds, extra-budgetary spending, purchase of official vehicles (sometimes unnecessarily) at unreasonably exorbitant prices, and outrageous expenditure on security (Newswatch, 2001).

Ever since the local government was recognized as the third tier of government, evidence has proven and there is no doubt about it that considerable amounts of funds have been allocated to them. Paradoxically, there is little or no evidence at the various councils to show for these huge amounts of money. For instance, in the year 2004 alone, a total of N38.04 billion (the Punch, 2 June 2004: 34) as statutory allocation was disbursed to the 774 local governments in Nigeria; the question is what has really come off the huge amount? The simple answer is that it has given room for an extravagant lifestyle on the part of the local council officials at the expense of the provision of essential basic socio-economic and infrastructural facilities for the local inhabitants.

Before any analysis is made on some of the evidence available on corrupt practices in the local government, it is important to look at the forms of corruption at these levels of government. However, these forms of corrupt practices are a product of collusion.

The most prominent form of corruption among the career public servants in local government is through the use of illegal staffing popularly known as 'ghost workers'. The number of workers on the payroll of the council is much more than the legitimate number of workers actually working in the council. Sometimes these ghost workers are regarded as consultants, liaison officers, etc. in fact, some of these names do not exist in actual sense, that is, council officials only add such fictitious names and the money meant for such ghost names will finally find their way or be transferred to these officials account. Some ghost workers in some states are illegal names given by political office holders comprising their supporters who are not working but collecting wages/salaries from the local governments (Nwaodike, 2013).

For instance, the Abia State government discovered 1,727 ghost workers on the payroll of its 17 local government councils in 2012. The ghost workers were fished out by the biometric data implementation committee set up by the state government to find out why the council's wage bill had steadily been on the increase. The figure showed that Aba South council has the highest number of ghost workers with 245, followed by Isiala-Ngwa South with 153 ghost workers, while Ugwunagbo with 28 ghost workers had the least number (Okoli, 2012). In a similar trend, Rivers State government at the end of its biometric exercise uncovered over seven thousand ghost workers in the state workforce.

Similar to the above scenario is the issue of truancy or absenteeism from the office. It has become a recurring decimal in most local governments across the federation. A situation where some officials of the council will disappear and only resurfaced at the end of the month to receive a salary and share the statutory allocations of the council for personal aggrandizement. Okey Ani, former commissioner for Local Government matter in Enugu State corroborated this occurrence. According to him, 'The level of truancy in Local Government calls for concern and that the majority of staff members only go to work to collect salaries at the end of the month and disappear thereafter.' The introduction of the biometrics system would eliminate the concept of truancy in the local government service. Nobody should be paid for nothing therefore, the establishment of a biometric system, will go a long way to checkmate both ghost workers and absenteeism, and so on.

Besides the aforementioned form of corruption, others come in the form of fake projects as part of the ongoing developmental projects the councils claim to have embarked on. These unidentified projects include drainage systems, lockup shops, construction of new and renovation of the existing ones respectively, agricultural projects

like poultry farms, health centres for local government staff, etc. The council normally adds these projects as part of their achievement for the year but in the real sense, such hardly exists. Hence, allocations meant for the budgeted projects are distributed among the local government officials to the detriment of the local people.

In Kaduna state, the chairman of Kachia local government area awarded a contract of N2.5 million for rehabilitation and completion of a women's centre but no work was done; he spent N1, 913,990.00 on a rural electrification project, instead of the approved budget of N1, 385,540.00, the report further stated that the chairman of Sabon Gari LGA council ignored the provisions of the Financial Memorandum and gave each of his councilors N150,000.00 for loyalty; he spent N1 Million as touring allowance for the month of August 2000 alone; and spent another N1.5 million on radio communication equipment. The same report had it that the extra-budgetary spending of the Samga local government chairman stood at N16,495,605.70; he even awarded a contract for office rehabilitation worth N3,171,375.00 when the value of the said office rehabilitation ought to be N906,044.00 (Newswatch, 2001, quoted in Aluko, 2006).

In Imo State, the House of Assembly investigated the activities of the local government councils following a series of a petition of corrupt practices. The investigative committee of the House reported among others, that in Ekime Mbanjo local government Area some projects said to have been executed by the council did not exist. These acclaimed projects include the rehabilitation of the Umuezeala autonomous community road, for which payment of N172, 000 was said to have been made on 31 March 2000. From the report, it was discovered that the road was not graded and neither was the contractor paid as claimed by the council. Beyond this, the council was also accused of having inflated the prices of vehicles purchased and repairs the sum of N950, 000 and N76, 500 respectively. More so, approval of N417, 000 for the filling of potholes with laterite at Nkwo- Umuezeala and Aba branch roads which the council claimed was never executed (Aluko, 2006).

Oyo State also witnessed a similar case, precisely in Ibadan North-East local government. The council chairman was suspended on 30 April 2001, by the councilors. The speaker of the council claimed that the chairman completely overstepped the bounds of his authority when he awarded a contract for the rehabilitation of a one-kilometer road in Aremo for N76 Million. Initially, the councilors said to have advised against the project based on the fact that the road led to a cemetery and was of no commercial and special value to the community in question. Again, the chairman was reported to have spent 4 Million on the construction of a car park at the back of the council, to decongest the roads and make money for the council, whereas the park hardly made N100 a day. (Newswatch, 2001 quoted in Aluko, 2006).

Ogun State local government cannot claim to be free from similar corrupt cases, on June 13, 2010, Sunday Punch reported a case captioned "N30bn Fraud: EFCC Storms Ogun ". In that report, former chairman of Ikenne local government, Chief Adepegba Otemolu and Obafemi Owode local government, Mr. Akeem Adesina were among the chairmen being investigated over the alleged diversion of N30bn excess crude oil allocated to the 20 local government areas of the state in 2009.

More worrisome is the viability of the State Joint Local Government Account. Besides the first line charges of the primary school teachers' salaries and allowances, there are dimensions to the malfeasance, especially, the deduction of the local government funds from the State Joint Local Government Account in some States. These among others include

1. 1% training fund for the Local Government Service Commission.
2. 4% for the traditional rulers (traditional council).
3. 7.5% for employer contributions (contributory pension/NCPS).
4. 5% redemption bond.
5. 15% of the primary school teacher's pension.
6. Maintenance of the Ministry of Local Government and Chieftaincy Affairs.
7. Contribution to SUBEB.
8. 0.5% life insurance premium.
9. 1% of audit fees.
10. 15% of local government staff funds.

The State governments which have not disbursed the 10% of their internally generated revenue to the local governments for years since the beginning of the fourth republic encroached on the financial rights of the councils as stated in the constitution. In essence, therefore, it appears that there is no justification for the Joint Allocation Account Committee. The essence of this account is that when revenue is remitted from the federal statutory allocation, it will only contain a single figure for all the local governments in the States across the federation, and under normal circumstances, the state government is expected to add the 10% internally generated revenue and thereafter, all genuine deductions such as salaries and allowances of primary school teachers, 1% training fund for Local Government Service Commission, 4% for the Traditional Council, 7.5% employer contribution, 5% rendered scheme, etc. are made before it is shared among the local councils (Nwaodike, 2013).

Unfortunately, there is nothing to show for these deductions by the state governments. These monies suddenly developed wings and disappear without a trace. The new trend among some states is the refusal of the state to allocate the statutory allocations to the local governments, whereas the local government salaries, recurrent expenditure as well as capital projects (if there is any) are funded directly by the state government. The states do not declare and allotted what is due to these councils.

The implication of the foregoing is that the local government is acclaimed to be the center of corrupt practices. This is not to conclude that other tiers are exempted or exonerated from corrupt practices. Another worrisome scenario is that state governments in Nigeria often takes away some functions constitutionally meant for the local government that can generate funds for the local government councils. The issue is that some basic functions of local government have suffered the same fate especially on the revenue items that are exclusive functions of the local government. These include the construction of markets, motor-parks, signage (notice board), corporate packing by companies, mobile advert, refuse collection and clearing/sweeping of the roads.

Moreso, Nwaodike (2013) revealed that sometimes it has become a tradition for the local government not to pay all deductions made from workers' salaries to relevant purses such as cooperative societies. The councils are starved of the federal statutory allocation and as a result of this, the local governments are unable to meet the above responsibilities. Others are inability of the state government to remit check-off dues of the industrial unions in the local government areas, inability to pay leave bonuses and non-remittance of 15% pension deductions in most local governments as at when due, tax deductions at source on salaries yet to be paid to local government workers and over-delay in the transfer of distributed limited allocations to the local government councils which often delay the payment of salaries and allowances of the local government workers on regular basis. The resultant effect of this is corruption. Corrupt practices have become the bane of local government administration in Nigeria, therefore, have been canonically accommodated, entertained and celebrated within the system (Adeyemi, 2012).

In basically all the local governments across the country, the resources allotted to the councils are mismanaged. Thus, priorities are mismanaged; projects are done hap-hardly. Regrettably, this collusion is carried out in tune with the selfish end and aggrandizement of the political leadership and senior bureaucrats at the local government level of administration (Adeyemi, 2012).

This scenario has a negative effect on the values that promote development, such as responsiveness, accountability, participation, and human development is either subdued or neglected where corruption thrives. It is pertinent to state that development is hindered in a regime of corruption. Rather than utilising the available resources for the upliftment and development of the people, they are diverted to private use. Local governments are known to subvert and replaced the rule of law with muscle power. In order to successfully steal government resources, the officials in the local government system undermine the values and regulations that guide their activities and ensure that whatever is stolen by them cannot be traced or tracked within their tenure in office. This has serious implications for service delivery as developmental projects may be abandoned without any necessary action. Also, in this ugly capacity, contracts are bound to be inflated, bribes and kickbacks are bound

to be taken and contracts are also bound to be awarded to non-existent companies (i.e companies that exist on paper alone).

Aluko (2006:73) highlighted forms of collusion on corruption visible in the local government system. These include:

- i. funding of political parties
- ii. inflated contract prices or quotations
- iii. collusion between external auditors and government functionaries
- iv. Collusion between supervisory ministries/bureau and local government chairmen
- v. collusion with citizens who benefit from thieving public funds.

Evidence on reckless spending of local government officials through the above-listed forms of collusion. For example in Kaduna state, the chairman of Kachia local government area awarded a contract of N2.5 million for rehabilitation and completion of a women's centre but no work was done; he spent N1, 913,990.00 on a rural electrification project, instead of the approved budget of N1, 385,540.00, the report further stated that the chairman of Sabon Gari LGA council ignored the provisions of the Financial Memorandum and gave each of his councilors N150,000.00 for loyalty; he spent N1 million as touring allowance for the month of August 2000 alone; and spent another N1.5 million on radio communication equipment. The same report had it that the extra-budgetary spending of the Samga local government chairman stood at N16,495,605.70; he even awarded a contract for office rehabilitation worth N3,171,375.00 when the value of the said office rehabilitation ought to be N906,044.00 (Newswatch, 2001, quoted in Aluko, 2006). In Imo State, the House of Assembly investigated the activities of the local government councils following a series of a petition of corrupt practices. The investigative committee of the House reported among others, that in Ekime Mbano local government Area some projects said to have been executed by the council did not exist. These acclaimed projects include the rehabilitation of the Umuezeala autonomous community road, for which payment of N172, 000 was said to have been made on 31 March 2000. From the report, it was discovered that the road was not graded and neither was the contractor paid as claimed by the council. Beyond this, the council was also accused of having inflated the prices of vehicles purchased and repairs the sum of N950, 000 and N76, 500 respectively. More so, approval of N417, 000 for the filling of potholes with laterite at Nkwo-Umuezeala and Aba branch roads which the council claimed was never executed (Aluko, 2006). Oyo State also witnessed a similar case, precisely in Ibadan North-East local government. The council chairperson was suspended on 30 April 2001, by the councilors. The speaker of the council claimed that the chairman completely overstepped the bounds of his authority when he awarded a contract for the rehabilitation of a one-kilometer road in Aremo for N76 Million. Initially, the councilors said to have advised against the project based on the fact that the road led to a cemetery and was of no commercial and special value to the community in question. Again, the chairman was reported to have spent N4 million on the construction of a car park at the back of the council, to decongest the roads and make money for the council, whereas the park hardly made N100 a day. (Newswatch, 2001 quoted in Aluko, 2006). Of course, Ogun State local government cannot claim to be free from similar corrupt cases, on June 13, 2010, Sunday Punch reported a case captioned "N30bn Fraud: EFCC Storms Ogun". In that report, former chairman of Ikenne local government, Chief Adepegba Otemolu and Obafemi Owode local government, Mr. Akeem Adesina were among the chairmen being investigated over the alleged diversion of N30bn excess crude oil allocated to the 20 local government areas of the state in 2009.

Other forms of corrupt practices in local government are using illegal staff popularly known as "ghost workers". The number of workers on the payroll of the council is much more than the legitimate number of workers actually working in the council. Sometimes these ghost workers are regarded as consultants, liaison officers, etc. in fact, some of these names do not exist in actual sense, that is, council officials only add such fictitious names and the money meant for such ghost names will finally find their way or be transferred to these officials account. Some ghost workers in some states are illegal names given by political office holders comprising their supporters who are not working but collecting wages/salaries from the local governments (Nwaodike, 2013). Besides the

aforementioned forms of corrupt practices, others come in the form of fake projects as part of the ongoing developmental projects the councils claim to have embarked on. These unidentified projects include drainage systems, lockup shops, construction of new and renovation of the existing ones respectively, agricultural projects like poultry farms, health centers for their staff, etc. the council normally adds these projects as part of their achievement for the year but in the real sense, such hardly exist. Hence, allocations meant for the budgeted projects distributed among the local government officials to the detriment of the local people. Improper accountability of the excess crude oil fund is another means of corruption in the local government.

In every state of the federation, council chairmen and other top local government officials have been accused of embezzlement, misappropriation of funds, extra-budgetary spending, purchase of official vehicles (sometimes unnecessarily) at unreasonably exorbitant prices, and outrageous expenditure on security (Newswatch, 2001). The patterns of corruption at both federal and state levels are different from the Local Government due to the presence of anti-graft agencies (such as EFCC and ICPC), even though they are expected to have a touch at the Local Government level. At the Federal level, for example, capital projects are mostly completed but corruption takes away quality, while at the Local Government level despite contract allocation, there could be no record of any capital project not to talk of quality.

Similarly, state governments deny full financial autonomy to the Local Government through State and Local Government Joint Allocation Account, which Aluko (2006) describes as collusion between supervisory ministries/bureau and local government chairmen to misappropriate local government funds. This cash withdrawal and transactions from State Joint Local Government Accounts (SJLGA) pose the biggest corruption, money laundering and security threats at the grassroots and to (the) entire financial system and the country.

The presence of ICPC and EFCC poses a great fear into the mind of many public officeholders. This has to a certain extent reduces corrupt practices at both federal and state governments. However, the introduction of the Nigerian Financial Intelligence Unit (NFIU) to stimulate the reduction of crime vulnerabilities created by cash withdrawals from local government funds across the country is the most current measure put in place to prevent corrupt practices at the Local Government level.

Therefore, to minimise corruption, it is recommended that the local government should:

- i. Increase integrity and accountability through an independent monitoring system
- ii. Allow civil society participation to ensure social accountability
- iii. The use of technologies to counter corruption at the local level
- iv. Allow access to information, capacity building for the public sector and civil society is needed to boost the capacity of civil society actors to contribute to anti-corruption efforts.

Conclusions

This paper has examined the magnitude, patterns, and trends of corruption in local government in Nigeria which has constituted a threatening force to grassroots development in the country.

Local government corruption is, in most instances, the manifestation of weak leadership at the state level which transcended to the local government. This has affected and reduced the status of the councils to mere servants and appendages of the state government. Available facts show that little or nothing is happening in terms of developmental projects, public servants are not accountable to the people, democratic values are eroded, human, manpower and capacity building suffers, delay in payment of salaries and allowances, overburden of the councils with primary school education and insecurity become the order of the day. These socioeconomic and political under developments were a result of corrupt practices at this level of government.

The magnitude, scale, and trends of corruption differ across levels of governments. Federal and State governments are more likely to have widespread cases of corruption due to the concentration of power and resources at their disposal. This gives rise to corrupt tendencies. However, at the local government level, state and local government joint account systems provide an avenue for looting and misappropriation of local government funds.

To checkmate and combat this scourge of corruption at the local level which has put development into reverse, the following are recommended as a way forward toward the management and reduction of corruption and corrupt practices in the administration of local.

- i. There is an urgent need to put in place an effective and efficient institutional mechanism in all the 774 local government area councils across the country to checkmate all illegal deductions often made by the state government from the local government funds.
- ii. Anti-corrupt agencies such as EFCC and ICPC should extend their searchlight to the third tier of government, possibly establish their offices in all the local government councils across the country in order to strengthen anti-corruption crusade. Also, an amendment should be made to the immunity clause so that corrupt public servants and governors who siphoned local government funds should be prosecuted during and after their term in office to serve as a deterrent to others.
- iii. There is also the need for a sustained public enlightenment campaign about the rights and duties of the entire individuals under the law. People convicted of corruption or other economic crimes should be disqualified from holding public office or participating in politics.
- iv. Local government staff needs to be motivated by better welfare packages or a commensurate salary in order to make them efficient and save them from the temptation of stealing government funds. Integrity must be encouraged, practiced and enforced. The practice and enforcement of integrity in local government will promote accountability and transparency in their operation and prevent misappropriation of funds.
- v. The local government officials should be equipped with better education and training and a sound orientation about the value system. Thus, they are required to be truly administrators, real service providers, efficient decision-makers, and dynamic grassroots transformers.
- vi. Accountability and transparency must be encouraged and promoted in the local government system so as to attain good governance for effective development at the grassroots level. Corruption must be deterred and punished in the local government system to enhance efficient and effective service delivery at the grassroots level.
- vii. The 5% share of the original 20% statutory allocation for the local governments should be preserved for the primary school teachers' salaries and allowances and be paid directly (as the first line charge) from the Federation Account through the Universal Basic Education Commission. In this regard, the fiscal allocation should be restructured to reflect this change. This will guarantee speedy payment of primary school teachers' salaries and allowances as well as promote effective and efficient primary school education.

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