

Strategies for Effective Management of Public Funds at Local Government Level in Nigeria

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ABSTRACT

The paper examined the strategies for managing public funds at local government level. Local government has been perceived as a panacea for the diverse developmental issues confronting Nigeria's diverse people with multiplicity of culture and there are 774 local governments in Nigeria. The concept of local government and management was discussed. Reasons for the establishment of local government were highlighted amongst which are to bring governance closer to the people, for administrative convenience, to ensure resources are effectively mobilized. Sources of local government funds were deliberated which include internal and external sources. The paper also discussed the strategies for effective management of local government funds like the budgeting, rational strategy, incremental strategy and zero based budgeting amongst other. Challenges for managing local government funds were enumerated amongst others autonomy, lack of qualified staff, state governor's interference and corruption. Some recommendations given were full autonomy to the local government, employment of qualified staff, transparency and accountability, strict adherence to the budget provisions amongst others.

Keywords: Local Government, Strategies, Management, Public Funds, effective

INTRODUCTION

The present Local Government system in Nigeria started with the 1976 Local Government reforms which aimed at restructuring the Local Government administration in conformity with modern society, and at best to make Nigeria's Local Government administration an ideal in Africa. Nigeria got independence in 1960 from the colonial masters and has witnessed different kinds of local government systems as a result of the introduction of indirect rule by the British government, until recently, the unification of local government administration popularly known as the 1976 local government reform (Nweke, nd). A Local Government unit should have a population range of 150,000 to 800,000. The reform focuses on the administration of the public at the grassroots level where we have the majority of the population of Nigeria.

Though the reform started in 1976, it passed through various stages of development in terms of scope of operation, functions and general administration. Some of the aims of the reform are:

- (a) The desire to extend the principle of Federalism to its logical conclusion, by bringing the government to the grassroots level.
- (b) Uniformity of local Government administration in all the Local Government Councils of the Federation of Nigeria.

The importance of local government is a function of its ability to generate sense of belongingness, safety and satisfaction among its populace. All forms of government, regimes both civilian and military have so far ensued the attainment of this goal. Such strategy for ensuring national development and political efficacy is found in the concept and practice of local government. Whatever is the mode of government, local government has been essentially regarded as the path to and guarantor of, national integration, administration and development.

Therefore, local government has been perceived as a panacea for the diverse developmental issues confronting Nigeria's diverse people with multiplicity of culture and there are 774 local governments in Nigeria. . As important as local government, there seems to be hindrances or impediments on the performance of its functions in recent times. These impediments range from bribery and corruption, misappropriation of funds and most importantly undue political interference of the higher levels of government that is associated with fiscal federalism. Thus, this paper looks at various sources of funds available to local government with the view to explore how best to manage them for national development.

The Concept of Local Government

The 1976 local government reforms define local government as:

Government at local levels exercised through representative council established by law to exercised specific powers within the defined areas. These powers should give the council substantial control over local affairs as well as staff and institutional and financial powers to initiate and direct the provision of services and determine and implement projects so as to complement the activities of state and federal governments in their areas, and to ensure, through devolution of these functions to these councils and through the active participation of their people and their traditional institutions, the local initiative and response to local needs and conditions are maximized (Olanipekun, cited in Hussain & Alhassan, 2013: 275)

It is defined as the level of government below the central government in the case of a unitary State, or below the Regional, Provincial or State government in the case of federal state, which is

obliged to provide a range of services set out by law, to its communities and has legal authority to do this.

Awa (1981) defined local government as a political authority set up by a nation or state as subordinate authority for the purpose of dispersing or decentralizing political power.

Wrath (1984) also defines local government as the act of decentralizing power, which may take the form of deconcentration or devolution. Deconcentration involves delegation of authority to fields units of the same department and devolution on the other hand refers to

transfer of authority to local government units or special statutory bodies such as school boards for instance.

Reasons for the establishment of Local Governments in Nigeria

A lot of reasons have been given for the evolution and creation of local governments in Nigeria. These range from political, social and economic reasons. The following are seen as the purpose for the creation of local governments in Nigeria:

- (1) **To Bring Governance Closer to the People:** Local government functions to bring democracy to the local citizens as well as to educate and socialize them politically; participation of the citizens in governance is one of the underlying percepts of democracy. Due to the vast nature of the country (Nigeria), the presence of governments whether at the federal or state levels was not well felt by the people, and this led to neglect and distrust of government by the people. In a bid to bring the activities of government closer to the people, local governments were created to serve as conduits through which government's policies are communicated to the people (Aigbakoba and Ogbonna, 2004).
- (2) **For Administrative Convenience:** Local government serves as a channel through which policies and programmes from the state and federal government are communicated and implemented. This is because there are many functions that will be cumbersome for the state and federal governments to perform because of the distance separating them and the people. Some of these are:
 - (a) Collection of rates, radio and television licenses:
 - (b) Registration of births, deaths and marriages registry etc. The local government was also created to serve as the representative of both the federal and state governments amongst the local people. It is a channel through which policies are communicated and implemented (Aigbakoba and Ogbonna, 2004).
- (3) **To Ensure That Resources are Effectively Mobilized:** This is to arouse in the citizens the zeal or willingness to contribute financially, materially and morally to the management of local affairs. Local governments are created to bring about meaningful development in the rural areas through the effective mobilization of resources. Local government use the funds made available to it by both federal and state governments and their internally generated revenue to improve on the lives of the people within their areas of operations (Aghayere, 1997).
- (4) **To Preserve Heritage and Common:** In Nigeria today, there are over 364 ethnic groups with diverse cultures and tongues. These ethnic groups are further divided into communities. These communities form the constituents/areas of local governments in Nigeria. By carving out local governments from amongst people of the same community, government is preserving such long traditional associations and using same to foster the interest of the people concerned. The creation of local government is intended to bring people of common heritage or ancestry together as a political unit to further their interests and increase their participation in government business. It should be noted that, the broad objective

of establishing local government is placed on the service delivery function. When roads are bad, when there are no markets stalls, no health centres, when there is no water, no drugs in the local dispensaries and when refuse is littered all around the places etc., the ordinary citizen blames it on the local government. It follows, therefore, that local government administration is established to affect citizens through the service delivery function (Aghayere, 1997).

Management

Many scholars use the terms management and administration interchangeably. Nwachukwu(1988), Hill and Mcshane (2008) posited management as the art or act of getting things done through people in organizations and that managers perform their functions through the processes of planning, organizing, directing, reporting, staffing, co-coordinating, budgeting and leadership in order to attain organizational objectives. The above functions characterize all modern organizations including Local Governments. In management, policy objectives must be well spelt out.

Ojo (2009) posits that the funds of local government councils are managed by the key officers of the respective councils. Financial management has to do with the efficient use of funds. It is a method of showing and ascertaining the financial position of government or business over a period of time. According to him financial management can be perceived to consist of a cycle of activities.

Ojo (2009) maintains that in order to perform financial functions efficiently, the financial managers of the local government have to:

1. Set the financial objectives of the local government.
2. Prepare plans of action and select policies for achieving the objective.
3. Develop financial plans and incorporate these into the overall plans of the local government.
4. Check the achievement of the objectives and evaluate deviations from the plan.
5. Establish causes for deviations.
6. Take corrective action and/or redesign policy or revise the objectives to start a new cycle as illustrated in figure 1 above.

Sources of Local Government Funds

Basically local government has two main sources of funding, which include:

- i. Internal sources
- ii. External sources

i. Internal Sources: It is the way through which the local government generates their funds Internally. They are the sources through which local government generate their revenues through their own efforts (Nweke 2001).

Section 2.2 of the Model Financial Memoranda (1998:18) classified the internal sources of

revenue generation in the following heads:

- Taxes which include community, development, cattle and other special services (Electricity, water, night guards etc)
- rates consist of tenement rate, ground rents, federal and state government grants in lieu of tenement rates.
- Local licences, fees and fines are generated from bicycles, wheel barrows, marriage registration, general contractors registration. Approval of building plans and a host of others.
- Earnings from commercial undertakings these sources generate revenue from markets, motor parks, shops, abattoir/slaughter houses, transport services etc.
- Rents on local government property include local government quarters, buildings and landed property.
- Interest and dividend payments are realized from vehicle and bicycle/motor cycle advances, loans to other local governments, staff housing and capital market respectively.
- Miscellaneous consists of mortuary hearse and cementry, recovery of losses, unclaimed deposits, and over payment in lieu of registration notices.

Apart from the above, there are other internal arrangements made by some local government to generate more revenue. These include Guest houses, mass transit, poultry farm, agricultural farm operation, convenience system, recreational centres etc.

ii. External Sources: This constitutes a major source of revenue to local governments in Nigeria. It comprise a statutory allocations from the federation account and 10% of the internally

generated revenue of the state government (section 162 (7) of 1999 constitution), (Oyelakin 2004:11).

Strategies for effective management of funds in local government in Nigeria.

A number of strategies for effective management of funds are available; however the strategy to be adopted is dependent on a number of factors such as the peculiar nature of the project, its environment, purpose and the public it is meant to serve (Nwankwo, 2004). According to Ojo (2009) this is because if it is “wrong” or “unpopular” strategy that is adapted for a particular project, it can mar the project completely. The different strategies that can be adapted for efficient funds management at the local government level include the following:

The budget

A budget (from old French *bougette*, purse) is a financial plan and a list of all planned revenues and expenses. It is a plan for saving, borrowing and spending. The public budget generally reflects the policy of the government toward the economy. It is a forecast of government revenues and expenditures for the ensuing fiscal year, which may or may not

correspond with the calendar year. It is the key instrument for the expression and execution of government economic policy. Public budgets have wide implications for the national economy. Through budgets governments exercise their allocative, stabilization and distributive functions. They are therefore political as well as economic documents and are products of the political processes by which competing interests in any nation achieve agreement. According to Aronson and Schwartz (1981), the extent of the budget amounts and the operating programmes on which they are based is the dividing line between the private and public sectors. They argue that the budget stipulates which goods and services are to be supplied to the public by the authorities and which are to be supplied by the private sector. The decision on who is to supply what? and, who is to receive what? should be a reflection of the community's values, preferences, and priorities. Therefore the budget is a political document through which money is appropriated according to value judgements, and the budget process is a political process that takes place within a political arena (Gildenhuis, 1997). Local government is one of these political arenas. Thornhill (1984) summarizes the most important features of a public budget as follows:

- The budget, after its approval by the legislative authority, is enforceable.
- The results of most of the objectives to be realized by the budget are quantifiable.
- The budget brings together a variety of considerations.
- As the objectives of action taken by public institutions differ widely from those of private organizations, the processes for determining the content of a public budget are therefore unique.
- Authorities do not always adapt their expenditures to fit their available revenues.

Therefore, one may agree that a public budget is an instrument at the disposal of the legislative authority, which enables it guide the economic, social, political and other activities of a community in a certain direction in order to realize predetermined goals and objectives, the result of which are not always quantifiable. It contains all the measures needed to subordinate the executive authority to the legislature as the representatives of the tax payers and voters.

The budgetary process takes on four distinct activities; namely: budget preparation, budget authorization, budget execution and budget monitoring and evaluation. In many governmental arrangements, the agencies or bodies responsible for each of these activities are distinct, with varying degrees of autonomy and interdependence (Adamolekun, 1983). At the local government level, the council chairman is ultimately responsible for budget preparation with inputs from the supervisory councillors and local bodies and agencies. It is then approved by the local legislature. In addition, the State Governor's office gives the prepared budget final approval after thorough scrutiny. Ojo has observed that getting final approval often is not easy as it is characterized by too much scrutiny and delayed sanctions by state government functionaries. In most cases political party exigencies overtakes economic considerations. In fact, State's Governors often midwife such budgets, simply because they have joint accounts with the local governments. However, upon approval, the budget is returned to the local government council through the Ministry of local government. The

approved budget then gives authority to the council to raise revenue and incur expenditure in the financial year. It will be rewarding at this point to summarize the functions of the budget as identified by Gidenhuys (1997) as follows:

- i. The budget is policy statement declaring specific goals and objectives a public authority wishes to achieve by means of expenditure concerned. It is public policy expressed in monetary terms. As a policy document, it contains a definition of both the quantity and quality of the envisaged delivery.
- ii. It distributes wealth.
- iii. For the administrative authority, it is a work programme on which each department can base its own operational work plan. In fact, the budget demands that the structure of objectives, the activity schedule, the resource schedule, and the financial schedule are clearly expounded in the budget document.
- iv. The budget serves as a source of information for everyone concerned; the information contained in the draft budget document is necessary for its consideration, and, after approval, serves as the most important source of information to the administrative authority for executing its functions.
- v. It serves as coordinating instrument by which government activities can be integrated, because it is supposed to contain all the information on the policies, objectives and activities of the government in one document.
- vi. It is a control instrument to be used by the legislative authority over the executive authority and by the executive authority over the administrative authority and even for internal control within a single component of the administrative authority. Two types of administrative control are important in this regard, namely: *a priori* control and *ex post* control.

Rules and norms for public budgeting

The extent to which public budgeting is likely to achieve set goals and objectives is largely dependent on strict adherence to the rules and norms for public budget making process. According to Mikesell (1991), these are:

- 1) Comprehensiveness. The budget should include all receipts and outlays of the government. The single process would thus include all activities of the government.
- 2) Unity. All spending and revenue-collecting parts should be related to each other. Consistent evaluation criteria should be applied to any expenditure, regardless of the government area.
- 3) Exclusiveness. Only financial matters should be in the budget.
- 4) Specification. The budget should be executed as it is enacted. Cavalier changes should not be made during the budget year.
- 5) Annuality. The budget should be prepared every year for the next year of agency existence.

- 6) Accuracy. Forecasts should be as reasonable as possible and the document should be internally consistent.
- 7) Clarity. The budget should describe what is proposed in understandable fashion. The document, in an effort to encompass all, should not bury policy intent in the line-item detail.
- 8) Publicity. The budget in a representative democracy should not be secret.

Rational Strategy

The rational strategy is usually applied where effective and efficient allocation of resources is needed. This strategy is generally known as “The Modern Financial Resources Allocation and Control Model” within the financial management circle. The rational approach encompasses the following steps:

- i. Determination of available resources;
- ii. Determination of objectives for which the resources will be allocated;
- iii. Determination of the alternative courses of action for the achievement of objectives;
- iv. Evaluation of the alternative courses of action for the achievement of objective(s);
- v. Establishment of decision criteria;
- vi. Allocation of resources;
- vii. Establishment of control measures and feedback mechanism necessary or required for performance evaluation;
- viii. Adjustment of future plans and objective for purposes of future allocation.

Incremental Strategy

The incremental strategy to financial management involves introduction of gradual changes or adjustment in the allocation and control of financial resources of an organization in order to achieve the desired objectives. Once a system of financial management and control are adopted, only minor or gradual changes or adjustments are required in order to put the system into perfect working condition (Nwankwo, 2004).

Incremental approach takes as it's starting the current year's budget and arrives at next year's budget by a series of adjustment to this. The adjustment process is sometimes referred to as rolling forward an existing budget. Incremental method has some advantages. It is a relatively straight forward process; only marginal changes to the existing budget needs to be understood and agreed, thereby minimizing the amount of time that needs be spent on budget preparation. Again, it is less expensive and not only easy to operate but it allows some degree of flexibility and discretion in the use of management of funds.

Zero-Based budgeting (ZBB)

This strategy involves preparing a comprehensive budget a new, which is from a zero base. The interesting feature of the zero-based budget is that each year an organization should begin its budgetary process with a clean slate. In order words, ZBB prepares something

“fresh”. It starts from zero or from scratch. The construction of a new budget for each service from the basic principles is referred to zero based budgeting. This approach has the effect of focusing attention on such issues as waste, unnecessary performance, leasing versus purchasing of equipment and so on. In zero-based budgeting, individual cost centre managers are asked to estimate the cost of providing various levels of services, which are then passed up through the organizational hierarchy. At each level in the hierarchy, managers are asked to decide upon the order of the decision packages as a way of ensuring that spending is linked to priorities (Rose & Lawton, 1999). One of the major strengths of ZBB is that there is a specific link between budget and activity. The budget process involves specifying objectives and considering cost-effective methods of achieving these objectives. In this way, ZBB eliminate waste, extravagancy, mismanagement of finance of a local government. Nevertheless, its drawback as a finance management tool is that it is time demanding; it takes lots of time to construct a budget from zero each year.

Planning-Programming and Budgeting System (PPBS)

This strategy has three main features, namely: planning, programming and budgeting. It places emphasis upon a programmatic approach to both planning and budgeting. PPBS is an approach to budgeting which is intended to provide a system that relates expenditure at each stage of the budget to the purposes of that expenditures. According to Ojo (2009) application of this approach as a finance management tool allows for weighing the alternatives, analyzing the cost and benefits of any project or programme before the commitment of financial resources to the project. It is a rewarding approach in that it looks beyond the immediate future as well as focuses on the long-term effects of activities. Its negative aspect, include high cost involved in information gathering which is not usually readily available , and it is time consuming.

Audit alarm

Alarm audit is a precautionary method of alerting the appropriate authority or the public about illegal financial transactions or misappropriations that may lead to loss of funds or revenue meant for a project. Audit alarm can be raised by a member of the executive or the general public. This is usually done at any time an irregularity is noticed in the management of funds meant for public use. Whenever audit alarm is raised, it usually attracts full-scale audit-exercise to ascertain the magnitude of the fraud or irregularity. This method serves as a warning to those entrusted with the responsibility of the finances. The regular audit method complements the good efforts of audit alarm. Audit is more or less a practice which may be called a technique for ensuring a more effective internal check on financial management. There should be a regular and independent examination of the books of the accounts by appointed qualified auditors to ensure that the statement of account as recorded represents a true and fair-view of all the transactions during the period under investigation. Indeed, regular auditing of councils accounts would ensure sanity, prudence and probity in the use and management of finances.

Challenges of managing local government funds in Nigeria

From the foregoing the following are the major challenges of managing local government funds in Nigeria:

Autonomy: Local government authority in Nigeria lacks the requisite financial autonomy necessary for the effective management of their financial resources. The much touted local government autonomy envisaged by the theory and practice of fiscal federalism in Nigeria is more or less a political gimmick. That is precisely why it is a myth rather than reality. However, this paper has highlighted the effort of the House of Representatives to redress this anomalous situation. The question is will the Senate complement their effort as soon as possible?

Lack of qualified staff to manage the local government: It is a common knowledge that some staff members of local government councils are not recruited solely on the basis of the possession of requisite knowledge and experience. Political considerations and patronage in most cases take over their recruitment policies. Since some officials of the councils are so recruited not on merit, they operate on the basis of absolute and often misplaced loyalty to their benefactors. There are instances where they collaborate with their “collaborators” to loot the local government treasuries.

Local government accounts are not properly kept and monies meant for the local authorities are not accounted properly for. In fact, monthly subventions from the federation account are viewed by most council Chairmen and Councillors as part of their share of the “national cake”. Consequently, no body raises any audit alarm so long as the money goes round every month.

State Governors interference: This situation is worsened by most state governors who see local government as extension of their political and administrative domain. In fact, since the governors and other top party leaders, in most cases “put them in office”, the governors believe that Chairmen of local government councils owe them a duty to ‘deliver’ whatever their monthly subvention are to them to partake in how they are appropriated. We have cases where deductions are mandatorily made from local government accounts in the name of taking their own share of ‘counterpart-funding’ by the state governments to ‘fund’ their own projects. In some cases such deductions end up in either the ruling party purse or groups or individual private pockets.

Budget : The condition that local government budget be placed before the executive and state Houses of Assembly gives room for horse trading in terms of the provision of projects among the Leadership of the House or the Executive. For instance, local government executive and legislative houses must dance to the whims and caprices of not only the chief executive of state, but also that of the state parliaments. In such cases, where lies the financial autonomy of the local government? Again, where lies the essence of our federal character which, among others, provide that every community is imbued with inalienable right to determine their future, in terms of their pace of development. It is the considered opinion of this paper that since the State as a distinctive component like the local government of the federal republic of Nigeria do not have to lay their budgets before the Presidency and National Assembly for vetting and approval, the local government should as a matter of urgent national interest commend the effort of the Federal House of Representative to abrogate the State-local government account.

Corruption has taken the central stage in most local governments. This tendency is obviously a national malady. Most internally generated revenues do not go the local government

account. It is viewed by patrons of ruling parties and their clients as political reward for 'faithfully enabling the party to win or remain in office. The sources of these revenues are regarded as "Cash Point" for daily reimbursement of 'operators'. At the end of the day, the local governments are worst off financially. Little wonder, they now depend on the federal and state governments for funds to at least, pay the monthly salaries and wages of their workers. It may not off the mark to suggest what most local governments do in recent is merely source for money to pay their workers' salaries and wages. All other developmental projects and programmes are put on hold 'until the financial condition of the council improves', the local authorities would refrain.

There is lack of transparency and accountability. Council's funds are viewed as no body's funds. Record books are falsified, and funds embezzled with reckless abandon. Nobody is held accountable and audit reports have become politicized and are of less utility to enforce transparency and accountability in the local council in the country.

CONCLUSION

Funds are very important in the running of organizations or governments. Local governments have a number of functions to carry out. Consequently, their funds s needs to be efficiently managed and judiciously utilized. Local government administration in Nigeria has all it takes to provide the needed developmental apparatus as it affects persons living in the rural areas and the local communities in particular.

RECOMMENDATIONS

In view of the above the paper recommends as follows:

1. Local governments should be given full autonomy of local government as it is guaranteed by the provisions of the constitution. Local governments must be given all the political powers to enable them formulate and implement programmes of socioeconomic and political development as desired by the local populace whom they owe their service to.
2. Qualified Staff should be employed in local government. The politics of favoritism and ours should be discouraged. Staff should be appointed on the basis of knowledge and experience (merit). Also, hard work and achievements in taking the local government to higher level of performance should be adequately compensated. So also training and retraining of staff should also be given proper attention.
3. Accounts books must be well secured and properly kept. Any attempt to print and issue fake receipts should be nipped in the bud. Any local government official in any attempt to short-change the council by declaring incomplete account should be arrested and summarily dealt with in accordance to the law.
4. State should allowed local government to work without undue interference and also the issue of joint State and Local governments accounts must be abrogated immediately in line with the present thinking of the members of the House of

- Representatives, the Senate should, as matter of priority, consider and pass the bill to enable the President give assent to it.
5. Budgetary process must be strictly followed and efforts should be made to faithfully implement the provisions of the budgets strictly.
 6. Corruption should be exposed no matter who is involved. Any acts or commissions of fraud should be exposed immediately a whistle is blown in that direction. Anticorruption and other related offences agencies must be kept abreast of such development. Periodic internal and external audit programmes should be carried out in order to ascertain the state of finances in the local government through a budget year. Search for honest and credible leadership. Without honest and transparent leaders being put in place at the local government level, embezzlement of public fund is likely to continue to thrive unabated.
 7. There should be transparency and accountability: all sources of internally generated revenue should be properly identified, and sound methods of revenue collection, guided by financial regulation and General Orders should be handled by local government staff. A situation where ‘touts’ are recruited by political “god-fathers” to man their “Cash Points” and what these tout remit is very inconsequential revenues to the local authorities must be stopped. The local government council has honest and well trained revenue personnel. Such staff should be used productively, as they have something at stake in the sustainability of the councils.

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