

# Assessment of Local Government Discretion and Accountability in Abia State, Nigeria

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## INTRODUCTION

Nigeria is the largest black nation in the world with an estimated population of over 200 million people. It is an extremely ethnically and religiously varied nation, with more than 250 ethnic groups, each with its own language, customs and form of social organization. Politically, Nigeria is a federation comprising three tiers of government - the federal government, 36 state governments, federal capital territory (FCT) and 774 local governments. In total, Nigeria has 812 separate political jurisdictions, synonymous with 812 different centers of policy decision-making/resource allocations. The basic principles of the sharing of roles and responsibilities are broadly enshrined in the country's supreme law - Constitution of the Federal Republic of Nigeria 1999.

Fiscal federalism theory argues that the appropriate decentralization of responsibility for the provision and financing of public services to lower level governments should lead to more efficiently delivered services and greater political accountability (Lewis, 2009). Because local governments are closer to their constituents, they are better able to discern and respond to demand for public services and design appropriate revenue raising instruments linked to service delivery, it is claimed. Closer proximity of local governments to citizens also encourages the latter to hold the former accountable for delivering the package of services desired. The effect is enhanced when citizens have the ability to channel their demands through a local electoral mechanism, the theory posits. So, after nearly two decades of unbroken democratic rule in Nigeria and decades of reforms, how has Nigeria's decentralization fared in terms of the discretionary and accountability spaces local governments operate in? The general consensus among observers and analysts appears to be that decentralization has not yet led to sufficiently good quality service delivery and downward accountability to citizens (Isa, 2009; Ademola, 2009; Arowolo, 2008; Olu-Adeyemi, 2010; Ukoha, 2006). There has been less consensus on what policy makers should do to optimize the gains of decentralization. This research work addresses these general

issues. More particularly, the article presents the state of local government administration in Abia State and offers explanation based on interviews for the unsatisfactory performance of local administration in Nigeria [1-5].

The article, which is based on literature review and empirical data gathered during interviews with state and local government authorities, proceeds as follows. First, it begins with a brief outline of decentralization reforms in Nigeria. This is followed by a case study, where decentralization is examined with potential policy solutions for promoting discretion and accountability in the political and fiscal domains. Finally, the paper concludes with key findings that underpin an understanding of decentralization within the Nigerian context and draws some conclusion about how the country might move forward.

## EVOLUTION OF LOCAL GOVERNMENT IN NIGERIA

The precursor of local government was the native administration established by the colonial administration. The Native Authority (NA) system was the first colonial system of local government administration charged with the collection of taxes, maintenance of law and order, road construction and maintenance, and sanitary inspection. A unified local government system was established in Northern Nigeria before it was extended to Southern Nigeria with varying degrees of success. The dilemma of reconciling the need for recognition of local autonomy with the criterion of administrative efficiency and economic viability soon led to intense agitations from the local citizens particularly the educated elites in Southern Nigeria craving for greater participation in their own affairs (Ukoha, 2006) [6-10].

The local government system in the region dates back to the colonial era where indirect rule system was the system of government. The indirect rule system failed woefully owing to a number of reasons. The Igbo society is basically an acephalous society where there did not exist a centralized authority. The

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traditional socio-political structure conflicted with the new system of the appointment of warrant chiefs who lacked legitimacy (Wilson, 2013). The introduction of direct taxation by the colonial administration in the area between 1927-1929 provoked serious riots in several parts of Eastern Nigeria, popularly called Aba women riot of 1929. The substitution of British District or Divisional officers in place of warrant chiefs to preside over Native courts after 1922 added to the outrage felt by the citizens of the region which they regarded as imposition; and hence the severity of the opposition.

In the Eastern Region, several systems of local government administration were tried with varying degrees of success. In 1950 even before the Macpherson Constitution came into being, the Eastern Regional Government passed the Eastern Regional Local Government Ordinance of 1950. This ordinance introduced a three-tier form of popularly elected councils consisting of County Council, District Council and Local Councils (Mustapha and Jones 2003). The interest of government was to make the second tier (District Council) the most important tier of Local Government, because the districts were not too far away from the grassroots but they were large enough to provide reasonable services. The Eastern region established their new local government systems on the pattern of the English model which had County, District and Local Councils. The civil war led the then Military Government of the eastern states to adopt direct administration with no visible decentralized structure at the local level (Abutudu, 2011).

The decisive step toward further reform of the local government and intergovernmental systems was taken during the administration of General Murtala Muhammed and General Olusegun Obasanjo in 1976. The reforms were revolutionary in the sense that it was the first time a uniform local government was being initiated for the entire country. Local governments were not only recognized as a third tier of government with constitutional functions and responsibilities, they were equipped with political, administrative and fiscal capacities (Ukoha, 2006). Traditional rulers could only serve the councils in advisory capacities. Local Government Service Commissions (LGSC) was constituted at the state level for the recruitment, promotion and discipline of staff [11-15].

The return to partisan politics and competition for power in 1979 undermined the laudable reforms a few years earlier. The problems were partly constitutional because there were loopholes in the 1979 Constitution, which the politicians exploited. The minor reforms carried out by General Ibrahim Babangida in the 1980s, following the Dasuki and Coker Reports were to correct some of the anomalies associated with the 1976 Reforms. The fundamental basis of the reforms remained essentially that of the 1976 reform (Diejomaoh, I. and E. Eboh, 2010).

The local government experienced another reform in 1988. The Federal military government introduced the civil service reforms in the local government. The reform centred on professionalization of the local government service, creation of mandatory departments (personnel, finance and supply etc), provision of the offices of supervisory councillors, secretary to

the local government, treasurer, Auditor-General for the local government and clearly defined the functions of the LGSC.

The provisions of the 1999 constitution form the institutional framework for local government system today in Nigeria. It states "the government of every state shall, subject to the Section 8 of this constitution, ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils" (Federal Republic of Nigeria Constitution, 1999). The 1999 constitution ensures that the local government consolidates the tripartite system of government (made up of executive, legislature and judiciary) at grassroots level. Executive powers are vested in the chairman, vice-chairman, supervisor or supervisory councillors, as well as the structure of local government bureaucracy. The legislative functions are meant to be performed by the councillors, who represent the wards which make up the Local Government Area. The judiciary on the other hand, is streamlined with the federal and state and the local government can avail itself of the judicial process available to it.

## STATE AND LOCAL GOVERNMENTS OF THE STUDY

Abia state lies between longitude 040 45' and 060 17' North and latitude 070 00' and 080 10' East. It is situated in the South-Eastern part of Nigeria and is bounded by Imo State on the West, Ebonyi and Enugu States on the North, Cross Rivers and Akwa Ibom States on the East and Rivers State on the South. The south east region has 5 states and 95 local government areas, the smallest in the country. Administratively the State has 17 local government areas.

Abia State was carved out from the former Imo State on the 27th of August, 1991 under General Ibrahim Babangida, bringing to thirty the total number of states in Nigeria at the time. The capital of the state is Umuahia, although the major commercial city is Aba, a former British colonial government outpost. Its citizens are predominantly Igbos with more than 95% of population. It is one of the nine constituent states of the Niger Delta region. Abia State has 17 Local Government Areas (LGAs), namely: Aba North, Aba South, Arochukwu, Bende, Ikwuano, Isiala Ngwa North, Isiala Ngwa South, Isuikwuato, Obi Ngwa, Ohafia, Osisioma Ngwa, Ugwunagbo, Ukwu East, Ukwu West, Umuahia North, Umuahia South and Umu Nneochi.

Respondents for this study were drawn from three out of the 17 Local Government Councils (LGCs) in Abia State, South-East Nigeria. They are Umuahia North (urban LGC), Umuahia South (semi-urban LGC) and Isia-langwa (rural LGC). Respondents include Local Councils (LCs) and State Government personnel, political leaders and members of the civil society.

**Table 1:** Distribution of LGAs and population by states in the south-east.

States	No. of LGAs	% of LGAs	Population in millions	% in regional population
Abia	17	17.9	3,727,347	16.9
Anambra	21	22.1	5,527,809	25.2
Ebonyi	13	13.7	2,880,383	13.1
Enugu	17	17.9	4,411,119	20.1
Imo	27	28.4	5,408,756	24.6
Total	95	100	21,955,414	100

Source: National Population Commission and National Bureau of Statistics Estimates

## LOCAL POLITICAL DISCRETION SOLUTION: LIMITED STATE GOVERNMENT PARTICIPATION AND LOCAL AUTONOMY

Analysing the political setting is the crucial first step in understanding the factors that drive accountability in decentralization (Yilmaz et al., 2010). A strong institutional arrangement that engages and prioritises the needs of citizens lays the foundation for political participation and local governance. Downward accountability is defined as the extent to which local officials work closely with citizens, consults them on all major decisions and are transparent in the use of resources. Politically, the citizens are responsible for electing and deciding the structure of local governance that is reflective of their priorities and desired outcomes.

Schedule 4 of the 1999 Nigerian Constitution guarantee uniformly 'democratic' and 'decentralised' institutions in every state in Nigeria in one breath (through regular and direct elections to local governments etc.), the provisions further allows for optional provisions aimed at strengthening local institutions in responding to contextual needs and priorities within each state. The manner in which such institutions were to be strengthened in responding to contextual needs and priorities were left to the discretion of respective state governments. In Abia State, this discretion has continuously been abused by State Government (SG) agencies, with the active endorsement of the State Governor intentionally weakening downward accountability and promote upward accountability, for example, there was no local council elections in the state for over 10 years allowing the Governor vast powers to super-intend over council funds and use same to dispense political patronage to party stalwarts. Rather than strengthen local governments as institutions of self-government in the state, SG agencies are responsible for preparing development plans; formulate principles governing the distribution of financial resources in the state.

Local councils allow for an executive and legislative councils. The executive branch is composed of a chairman and vice-chairman elected directly by the citizens. A secretary, who is appointed by the Ministry of Local Government and Chieftaincy Affairs (MLGCA) supports administrative and technical processes at the office of the chairman. The legislative branch is headed by a leader elected among the councillors who themselves are elected from the electoral wards as the representatives of the people. The LC chairman wields enormous power and accountability is to the SG (upward) and not to the citizens (downward). Respondents reported that local political discretion is limited due to the strong influence of the ruling party on local politics as well as an electoral system that restrains participation. Electoral safeguards exist in theory and weak council oversight and poor civil society capacity limits downward accountability. Although, the frameworks for local government and participation are firmly in place they sit uncomfortably along a seemingly entrenched top-down culture that diminishes accountability towards citizens. "The existence of social accountability mechanisms such as recall, term limits, local council oversight of the executive, quota system etc, local democratic governance remains weak", says a respondent during one of the interviews.

## INTERGOVERNMENTAL TRANSFERS AND SERVICE OUTCOMES

It is generally acknowledged that meaningful decentralization requires devolving certain levels of expenditure responsibilities to local government together with revenue sources to finance them. Abia State government's policy on funding is based on a 'deconcentrated' model, where the agencies of the state government implement projects directly at the local councils, sometimes without the knowledge of the benefitting councils. More baffling to the local councils, is the unannounced policy, that allows state government to hijack LCs expenditure items through deduction at source. For example, whereas, the state governments claim to jointly provide basic education (compulsory education that spans early child education to junior secondary school) and primary health services along with the local councils, the local councils complained of lack of transparency and rules based system in the disbursement process.

Findings revealed that state officials and their enablers have turned the Joint State and Local Government Account (JSLGA), a constitutional mechanism for promoting accountability, as a means of controlling and diverting funds meant for provision of basic social services for people at the grassroots. Consequently, a section of the respondents perceived local government as having brought corruption, misery and disempowerment rather than development and community empowerment closer to the people. As one of the architects of the Local Government Reforms of 1976, Chief Olusegun Obasanjo bewailed that local governments have produced exactly the opposite of their original objectives. This system has made it impossible for local government to fulfil its role of bringing government and development closer to the people. Historically, the south-east region was known to be a democratic system right from the pre-

colonial era. Unfortunately, the pervasiveness of party politics has broken down social accountability mechanisms with no coherence anymore. Most governors have exploited JSLGA to control local government funds. For example, in 2006, the Economic and Financial Crimes Commission (EFCC) alleged that 31 out of 36 state governors have tampered with local government council funds.

High levels of dissatisfaction with the local government system results in weak demand for improvements to service quality, citizens' participation and accountability. And this low demand for improved services partly accounts for the major constraint to realizing the theoretical goals of local government reforms in Nigeria. Other problems cited in the literature include contradictions in the service responsibilities assigned between states and local governments (Bamidele, 2013; Akaeze, 2012), elite capture and conflict (Ukiwo, 2006), the intergovernmental framework distributes transfer funds rather inequitably (Anyanwu, 1999, Ekpo, 2004), among others. Though not sufficient, there is the need for systemic improvements in fiscal relations to drive service delivery, demand generation and downward accountability.

## LOCAL FISCAL DISCRETION SOLUTION: STRENGTHEN ACCOUNTABILITY-SERVICE DELIVERY LINKAGES

Fiscal federalism theory contends that economic efficiency is enhanced and the quality of service delivery therefore improved when citizens have a voice and can hold their government accountable. A strong link between service providers (local leaders) and accountability mechanism help to press local governments to provide quality services that suits the preferences of local users. In Abia State, the functions and expenditure responsibilities assigned to local councils (LCs) are without the financial resources to fund them survey findings revealed. Field survey showed that it is those needs that meet the political objective of the Governor or influential members of the State House of Assembly that resources are often allocated to.

### State Governments Internally Generated Revenue (IGR) and local Governments

According to the State Government (SG) respondents, revenue generation by the two tiers of government in Abia state has been 'centralised for effectiveness and efficiency', a view the local government respondents disagreed with. The study reveals zero commitment by the SG in remitting 10 per cent of Internally Generated Revenue (IGR) collected to the LGCs. This is in spite of the constitutional provision mandating SGs to remit 10% of IGR along with the statutory transfers to the LCs in the state as this constitutional provision is implemented only in breach and LCs in the Abia State are short-changed in their fiscal relationship with the SG. The result is that LGCs are unable to embark on meaningful developmental projects without undue influence from the SG.

The functions 'performed' by LGCs in Abia state are consistent with the provisions of the Abia State Local Government Administration Laws No.2 and the provisions of the fourth schedule of the 1999 Constitution of Nigeria as amended. Respondents lamented the complete takeover of expenditure assignment such as funding of primary education, primary health care services, human resource management, rural roads construction and maintenance. The state officials justified this takeover on the need to ensure strategic planning, uniform standards, quality control and effective tracking and monitoring. There is no meaningful decentralization in Abia state because it was observed during the survey that expenditure responsibilities devolved to the LCs are without commiserate financial resources. Local financial resources should include own local revenue sources, but also the provision of intergovernmental fiscal transfers (or grants) as well as the establishment of rules for borrowing, as appropriate.

LC personnel interviewed lamented over their inability to engage in economic development of their geographical areas as there is a subsisting Executive Order of the State Governor that prohibit the LCs from borrowing to undertake any form of economic or social project regardless of how urgent and valuable they may appear. On his part, the SG justified the Executive Order on the high level abuse and corruption that characterized borrowing in the past. Although LGAs have authority to retain all of the IGR they generate, it amounted to less than 5 per cent and 8 per cent of the council's total revenues or expenditure assignment for 2016 and 2017 respectively. Some of the reasons identified for low revenue collection rate were: (a) lack of information about revenue bases; (b) complex and ineffective structures for revenue collection; (c) lack of physical capacity for collection; and (d) absence of sanction power in case of default; (e) this problem is further exacerbated by the high cost of collection which outweighs potential revenues.

An assessment of the expenditure assignment and financial accountability systems revealed several challenges with the LG financial management system, including weak budget execution practices and weak internal and external audit systems. For example, the local government account in Abia state was last audited in 2014. The Auditor General of LG complained about the poor budgetary allocations for the provision of auditory services and logistical challenges faced with posting of audit staff to the local councils. Furthermore, there is no council activity that suggest local councils are responsive to the needs of their communities in the planning and budget processes. In other words, local councils as constituted cannot foster downward accountability as a result of lack of fiscal autonomy. There are however mechanisms such as the Office of the Auditor General, State Public Accounts Committee of the State House of Assembly (SHoA), the House Committee on Local Government SHoA, the ministry for Local Government, the MLGF and the LG F&GPC are all mechanisms for scrutinizing LGC accounts and ensuring they are accountable.

## ACCOUNTABILITY SOLUTION: INCREASE CITIZEN AWARENESS AND CIVIC PARTICIPATION

A major objective of decentralization is to empower citizens with the information they need to participate effectively in the governance process and promote accountability within the system. The survey asked respondents if they thought there are provisions in the code for information dissemination to the citizens.

While field survey revealed there are provisions in the code for information dissemination and access to local records and documents and grievance redress mechanism, this is hardly enforced as there is a general apathy among the citizens. Majority of the citizens who make demands, do so for academic and research and not for accountability purposes. The disincentive to hold local officials accountable 'stems from the fact that the local councils only exist to achieve political objectives and not for service delivery purposes as envisaged, 99% of the services delivered in this community are either by the state government or global agencies like the World Bank' says a respondent from Isia-langwa LGA.

### Local participation and accountability in Abia

This perhaps is the weakest area of the local governance system in Abia state. Survey results show there exist no mechanism for popular participation and citizen service charter in the delivery of local services. This limited effectiveness of local participation and accountability in Abia state is heavily shaped by the fact that it lacks fiscal discretionary powers to design and implement projects that meets the need of its citizens. Furthermore, despite the lack of transparency in the transfer of funds, community-based organisations do not exist to foster transparency and accountability at the local level.

### Accountability for administrative processes

Similarly, there is no accountability for administrative processes. Although the LGA envisions and provides a framework for downward accountability to citizens as consumers of administrative services at the LC level, many of the current practices reframe accountability upwards, toward the MLGA and the LGSC. Among others, as a result of the lack of decentralized control over local staff, the present state of practice in Abia state breaks the accountability links between elected council members and appointed administrative staff, both within the core administrative structures and within the various social sectors conducting activities at the LC level. The existence of the local councils has not improved the service delivery goal of the local councils in the state.

### Additional Accountability Mechanisms

An alternative approach to solving Nigeria's decentralization puzzle would be to focus on building local capacity and awareness about citizen rights and responsibilities vis-à-vis local governance. The central outcome will be to increase citizen ability to influence local representation and service delivery

within their geographical area. Over the years, electoral mechanism as a means of holding local government officials accountable has proved a rather weak instrument (Ackerman, 2004). For example, after over 10 years of no council elections, all the elected 17 LC chairmen in the state were from the ruling People's Democratic Party (PDP). Elections are a means of administering patronage and exerting foothold on local politics and to gain influence over opposition political parties.

The situation therefore calls for additional accountability mechanisms such as participatory budgeting schemes, town hall meetings and complaints/service improvement centres. While the Department for International Development (DFID) has piloted mechanisms of this nature in some northern states of Nigeria, they have not function particularly well. This is partly because of unwillingness by government and policy makers to institutionalize/adopt mechanisms that can be used to hold them accountable. This suggests that along with educating and motivating citizens to increase their demand for accountability the development of relevant means of expressing that demand is vitally important.

Because Federal and State governments do not offer much hope to drive reforms to deepen decentralization, Civil society organizations (CSOs) are best placed to drive the type of reform envisioned here (Mehtta, 2008). Civil society has blossomed especially in the last ten years. There are now sizeable number of CSOs operating in Nigeria, engaged across a wide range of issues, including those related to decentralization. Because of their local level and participatory orientation, CSOs would seem to be an ideal mechanism to design and execute accountability efforts as described above. Nigerian CSOs function in an extremely uncoordinated manner at present, however; and capacity among most CSOs is quite limited. Other weaknesses of the CSO sector include geographic over-centralization (Lagos and Abuja, and in a few state capitals); detachment from local governance concerns; and a lack of managerial skills, focus, and accountability.

So, CSOs will need support from somewhere in order to overcome these shortcomings. International organizations and similar funding institutions are one possibility and these types of organizations have at least some positive experience in working with and assisting CSOs around the world. It is hoped that the funding and technical assistance needed by CSOs will be domestically sourced and a development of a national corporate social responsibility (CSR). There will also be the need for a sound regulatory framework to allow for a successful cooperation between government (at all levels) and CSOs.

## CONCLUSIONS AND POLICY RECOMMENDATIONS

Despite years of successive local government reforms, Nigeria's decentralization programme still has a long way to go in establishing vibrant local democracy and effective service delivery. The implication of this situation is a local government lacking in autonomy, means and incentives to respond to citizen's demands and also citizens without the ability and opportunity to demand accountability from their LGC

representatives. The findings summarized above indicate that the local government system in Abia state lacks discretionary powers to play their role as representative bodies. Consequently, the empowerment of citizens at the grass roots level remains elusive despite many efforts at decentralization. This has had negative effect over functional responsibilities, political space, administrative control, fiscal discretion, or responsive service delivery mechanisms.

A sensible approach to assist in solving Nigeria's decentralization will require more than the recent commitment of the Federal government under President Muhammadu Buhari to disburse funds directly to LCs. This article recommends design and implementation of a service output-based performance (incentive) transfers to reduce technical and allocative inefficiencies. A policy of government that merely provides additional funds to productively inefficient council will imply support for bad behaviour without achieving improvement in service delivery. A more sustainable approach will be to redesign the intergovernmental transfer system to more thoroughly incorporate appropriate performance incentives and respond to service demand. In the short-term the federal government, should consider increased funding for public education and health care services, the key indicators on which the United Nations Development Programme (UNDP) reached the conclusion, in its recent publication that 98 million Nigerians now live in multidimensional poverty. Furthermore, the FG must not succumb to the pressure by SG to frustrate its recent declared commitment to local government autonomy.

A final option would be to empower citizens about their rights for access to quality public services in order to encourage them to press local governments for improved service delivery, while at the same time developing an array of mechanisms to channel such demand. Because state and local governments would not be willing to promote a strategy that implies greater accountability for them, civil society organizations by their very nature would appear to be better suited to the task of influencing citizen participation.

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