ISSUES AND CHALLENGES IN LOCAL GOVERNMENT PROJECT MONITORING AND EVALUATION IN NIGERIA: THE WAY FORWARD

Igbokwe-Ibeto, Chinyeaka Justine

Department of Public Administration, Faculty of Management Sciences Lagos State
University, Ojo - Nigeria

Abstract

Project monitoring and evaluation are important components of local government councils' functions. Given the need to take governance to the grassroots, projects are regularly executed by this level of government. However, empirical evidences show that most local government councils incur huge financial losses and alienation of the citizenry due to poor project monitoring and evaluation to ascertain their level of compliance with laid down procedures of project management. The paper argues that given the catalogue of challenges facing project monitoring and evaluation in Nigerian local governments, unless some urgent and categorical steps are taken such as: adherence to due process in all facets of project planning and management involving the people of the grassroots in project initiation, formulation and execution, insistence on continuity on government projects irrespective of change of government or its personnel, availability of visionary and missionary leadership among other steps, government at the grassroots will continue to struggle to make any useful impact on the people's life.

Keywords: Projects, Evaluation, Monitoring, Local Government, Efficiency

Introduction

Local government administration in Nigeria has come of age, not so much because of its efficiency and effectiveness, but primarily because of its longevity and resilience of its relevance in the administration of the country (Akhakpe, Fatile and Igbokwe-Ibeto, 2012). However, one of dominant and unique issue in local government administration and political systems is the efficient and effective provision of basic amenities and social infrastructures.

Provisions of projects are key to the very existence of local governments. They are required to serve the public interest in areas of building feeder roads, construction of markets, health care centers, drainages, transportation, motor parks, among others. While these functions of local government are well known and popularized by the constitution of the country. What seems to matter most to the people of the grassroots is to see tangible results of their taxes, contributions, labour expended and the judicious use of monthly allocation from the federation account to their local governments. However, the enormous benefits that the grassroots stand to derive from a sound and functional local government have not approximated reality.

Interest of the people in the activities of their local governmentespecially with regards to projects they are handling, is to provide or encourages the growth and development of civic consciousness and the desire for improvement in local governance. The second advantage of this interest in government project at the grassroots level is that it helps promote accountability in governments. Political accountability has become necessary in view of so many cases of poor execution of projects, leading to waste of scares resources and abandoned projects that litter different parts of the community.

Resources, where they are wisely used, promote community and socio-economic development and improve the welfare and well being of the people. One of the important part of local government administration, is that it gives government legitimacy in the eyes of the people it governs. This can easily translate into good governance and build confidence in local staff to carry out various projects and programmes — which affect society and the people positively.

The process leading to the decision to carryout a project could be as important as its actual execution. Often the decision to carry out a project conforms more with political consideration than economic rationality. Again, it is important to investigate if such decision follow the top-bottom or bottom-top approach. In either case, the efficiency and effectiveness of project is affected. It is against these backgrounds that this paper examines these issues and how they affect project initiation, implementation, monitoring and evaluation. Identification of challenges which attend these processes w ill lead us to proffering or suggesting how they can be properly managed in the benefit of the people in particular and society in general.

Objectives of the Paper

Themain objective of the paper is to examine the issues and challenges facing project monitoring and evaluation in Nigerian local governments. Other specific objectives include:

- 1. To examine various steps and stages in project initiation, formulation, implementation, monitoring and evaluation.
- 2. To examine the nexus between project monitoring, evaluation and project performance.
- 3. To identify the challenges facing project monitoring and evaluation in Nigerian local government.
- 4. To suggest appropriate recommendations within the context of the identified problems.

To address issues raised in the paper and for ease of analysis, it is divided into six broad sections. The first section chronicles introduction and objectives of the paper. The second engaged in conceptual and theoretical discourses central to the subject under interrogation. The third examined the origin and nature of projects in local government. The fourth identified types of projects in local government. The fifth analyzed challenges facing project monitoring and evaluation in local government, while the sixth suggested the wayforward for result oriented project monitoring and evaluation at the grassroots level.

Conceptual and Theoretical Terrains

Project is a common concept used in daily conversation by individuals and groups. But defining a project is not an easy task. One eclectic definition sees project as a "planned undertaking of a set of integrated and coordinated activities designed to achieve some declared objectives within a given budget and period of time" for Lawal and Onohaeb (2010) "a project is an interrelated set of non-repetitive activities that has definite starting and ending points which result in a unique product." Some elements of a project can be drawn from the above definitions. These include: goal orientation, a time frame for commencement and conclusion; a coordinated approach to dealing with it, a particular set of challenges and output that are measurable.

A set of constraints attend the execution of project. This could come from the very intricate process of project initiation, financing, execution, time constraints, need to keep cost low, political and government instability, among others. All these, make it necessary for there to be proper management of projects. Project management therefore, may refer to the network of managerial activities needed for translating and transforming project plans or

proposal into action. It could also involve "the subordination of group activities within the management with constraints, time cost and performance of the end product (Lawal and Onohaeb, 2010).

The process of managing a project requires monitoring and evaluation. These exercises are integral parts of a project cycle and are important for ensuring that due process, standardization and adherence to project specification are followed. Monitoring is a periodic oversight function in the implementation of a project that need to be followed closely for a project to be fully realized.

In order to establish the extent to which output, work schedule and otherrequired actions and targeted output are progressing, action and laid down plan have to be followed. This is necessary to enable timely actions to be taken to correct mistakesor deviation observed. Project monitoring means the assessment of the performance of a project to ascertain its conformity with stated objectives or goals. Project evaluation therefore, is a policy analysis undertaken on a project/program that is already in effect. That is the systematic examination of any activity or group of activities undertaken by government to make a determination about their effects, both short and long range. Yet, in a related meaning, project evaluation can be defined as an assessment of the effectiveness of a program or grant project after it has been completed. It is undertaken by the granting agency to determine if its funds were spent effectively, legally and according to the original grant application.

Our central concern and venue of study in this discourse is local government. An eclectic definition by Venkatarangaiyeand Pattabhirann see local government as:

The administration of locality, a village, or town a city or any other area smaller than the state by a town, a city or any other area smaller than the state by a body representing the local inhabitants, possessing a fairly large amount of autonomy, raising at least a part of its revenue through taxation and spending its income on services which are regarded as local and therefore, as distinct from state an central services (in Ola and Tonwe, 2005).

The Constitution of the Federal Republic of Nigeria (FRN, 1999 as amended 2011) defined local government as:

Government at local level exercise through representative council established by law to exercise specific powers within defined areas. These powers should give the council substantial over local affairs as well as the

staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement project so as to complement the activities of the State and Federal Government in the areas to ensure through devolution of functions to their councils and through the active participation of the people and traditional institutions that local initiative and response to local needs and condition are maximize.

The second definition is no doubt exhaustive and attempts to cover so much ground in explaining the meaning of local government. This is so because it was developed by a committee which set up to reform the Nigerian local government system in 1976. Raising and prudent utilization of resources is one aspect of local government management that need serious attention, if only to ensure that tax payersmonies are efficiently used. In many local government areas in Nigeria, projects are executed by the authorities concerned and the focus is on how well are these projects are carried out.

In the extant literature on project management, it has been generally argued that there is no explicit theory of project management. However, the subject matter of this study demands that we utilize the last planner model as tool for analyzing issue thrown up in this study. The model aims to cope with the situation that arises in construction production control. This method concentrates on the detailed planning just before execution of a project than the whole planning process. The method of last planner distinguishes planned tasks in terms of "Can", "Should" and "Will" modalities (Baadsgaard in Koskele and Howell, 2002).

However, emphasis of this model on planning prior to project execution, takes a crucial phase of project execution which is its monitoring and evaluation. No matter how well a project is conceptualized and thought out, intervening variables which might have been unforeseen may arise and if not properly managed may jeopardize the good intentions of a project. Hence, the imperative of factoring in project monitoring and evaluation. Be that as it may, all theories in the social and management sciences are born disputed.

Evolution of Project Management

Modern day project management is associated with HearyGannt's development of the Bar Chart in the early 1900's and the techniques developed during the military and aerospace projects of the 1850's and 1960's in America and Britain. The special project management techniques used today were developed during the 1950's and 1960's by the US defense aerospace industry. In the 1970's, project management continued to grow and developed into

a multi-disciplined profession with distinctive tools and techniques. Subsequently, high technology companies outside the defense and construction industries began to use project management systems effectively. During this period, public sector projects management experienced a high failure rate.

In the 1980's however, there was a significant increase in the influence of external stakeholders in some of these companies thus putting pressure on designers to find acceptable solution for the benefit of all stakeholders. As project management tools and techniques proliferated in the 1960s, it was refined in the 1970's, and integrated into accepted practices in the 1980s. The integration of time, cost and quality (known as project parameters) was initially presented as a triangle of balanced requirements - where a change in one parameter could affect the others.

The 1980s also saw a proliferation of personal computers and an explosion of software, both for business application in general and project management in particular. The pressure was now on project managers to become computer literate. Professionalism was developed through ethics, standards and accreditation which offered an integrated and structured approach rather than an ad-hoc collection of tool and techniques.

In the 1990's large organizations found that by using project management approach they could assign work to many small project teams, which were able to quickly respond to innovation and competition. Total quality management (TQM) emerged as a comprehensive project management technique emphasizing the importance of the client, continuous improvement in team-work and management through the project life - cycle.

The Nature of Project

Project has a generic life cycle that begins with its conception, initiation, infancy, maturity, old age and death. Not all projects began are fully completed.

Project Costing is an important component of a project cycle. there is the need to focus on the value of a project as at the time of the award based on the Bill of Engineering Measurement and Evaluation (BEME) to compute cost of the project which is either direct or indirect cost. Indirect cost composes of compensation, supervision, training and penalty cost.

Project Tenderingaims at getting the best proposal for a project. It is necessary to give the tendering process a competitiveedge. This wouldensure that due process is followed. Direct labour approach to project management may not require tender. But this is often determined by resources available to the local government. Also, tender may be advertised. This will depend on the value, skill required and the sophistication of the job to be executed.

Evaluation of Bids come next after the period of project tendering has expired, evaluation of bid is carried out. The tender with the least cost may not be chosen or considered as the best tender. Other considerations like, how responsive is the bid, its ability to meet with requirements for tender's may be considered. Only the tender with the least cost and meet the stated terms and conditions of the tender document may be considered as having chances of been chosen.

Project ExecutionComes on the heels of evaluation of bids.Once the winner of the bid has been determined, he is contacted immediately. Resources also are made available and the contractor mobilized to site. It is important that qualified consultants or supervisors are appointed to ensure that the work schedule is followed to the later and completed on time.

A project may be well conceived and necessary amenities for its successful completion provided but it may fail to meet expectations of both the government and the contractor(s). It is in the light of this that we analyze in the next section the nature and character of project monitoring and evaluation in the local government system.

All projects in the local government system require monitoring and periodic evaluation to ascertain their conformity with specified standard. To achieve the goals of a project therefore, it is important that close supervision and control during and after project execution, is carried out. Project monitoring and evaluation are management tools which aid the whole process from project initiation to its completion.

At the most basic level, project monitoring is concerned with input and output. General sequential steps in project monitoring include, among others:

- a. Recording and comparing actual and planned performance based on time, cost and standard;
- b. Identifying any deviations between the two (quality and quantity) and the root causes of such variation; and
- c. Taking corrective action(s).

These steps are mutually reinforcing and if property carried out could lead to successful completion of a project.

Evaluation is the assessment of the performance of a project in relation to its stated objectives. Evaluation can be carried out for several reasons. These may include:

To review results of a project activity with a view to determining the degree of achievement of the project objectives; to determine problems connected with project implementation; to determine the viability of projects to facilitate decision on further or additional resource commitment; to determine lessons learned for use in future projects; to

enforce financial discipline (transparency and accountability); andto reformulate objectives, strategies, and projects in light of emerging needs.

Criteria ForProject Evaluation

The common criteria used in classifying project evaluation are (1) Time and (2) Responsibility.

On the basis of timing we may have: Interim evaluation that takes place at one point in the life of a project; Terminal evaluation that occurs at the end of a project; and Ex-post evaluation that occurs after project completion.

On the basis of responsibility: Self evaluation may be carried out by person(s) directly involved in the project; Independent evaluation. This is carried out by executing agency; and External evaluation is done by outside consultant.

List of Projects a Local Government can Execute

The express goal for establishing local government is to bring government and by extension development to the grassroots levels. It is therefore incumbent on local government to carryout development projects in its area of authority. Some of such projects include:

- i. Rural feeder roads, waterways, canals, bridges, culverts, etc.
- ii. Transportation services like mass transit programmes, motor cycle masstransit/hire purchase services, ferry services, jetties, etc.
- iii. Petrol (Filling) stations.
- iv. Cottage industries like palm oil, fruit processing, palm kernel cracking/oil processing, garri processing centers, soap/cosmetic making projects, feed mill/bakery projects, etc.
- v. Construction of markets and motor parks.
- vi. School services like day-care centers; nursery; primary and post primary schools; adult education centers; commercial schools; technical and vocational schools; skills acquisition centers; libraries.
- vii. Poultry farms/fish pond projects.
- viii. Council pharmacy shops/medicine, stores, restaurants and supermarkets;
- ix. Rental services/entertainment services.
- x. Local government community banking services.
- xi. Recreation centers; stadium; open spaces; viewing centers, etc.

- xii. Health and human services like hospitals, health centers, dispensaries, maternity homes, clinics, etc.
- xiii. Rural water and sanitation services.
- xiv. Rural electrification projects.
- xv. Council mechanic workshops/spare parts stores.
- xvi.Agricultural equipment/tools; irrigation projects; dams; soil conservation services; experimental and demonstration farms; storage, preservation and processing facilities; marketing and distribution services; agro-service centers; watering and drainage services; improved seed' services; etc.

Project Monitoring in Local Government

Lawal and Onohaebi (2010) opined that monitoring of projects by relevant bodies is essential and of greatest benefit because of the improved insight they provide concerning project completion status. The best-laid project can go awry if not properly monitored. Through proper monitoring, delays can be readily identified, periodic reports that are made is also very helpful. There must be professionally qualified personnel appointed to monitor the progress of the project. Thus, project management, especially in the public sector involves monitoring and control techniques by project managers and supervisors, physical observation and assessment of work initiated and executed by the project managers.

Monitoring may be done by the following:Project consultants who monitor and sign certificates of performance as well as certificate of completion. Such certificates provide the basis for payments; Local government officials other than the technical staff; Monitoring by the local government service commission; Monitoring by the state ministry of finance Monitoring by the state assembly; and Value for money checks by the office of the auditor general. etc.

Project completion/commissioning stage should be the happiest part of the project cycle. Before accepting a project as completed, there must be test running to ensure effective performance as per agreement. There must also be appropriate guarantees and performance agreements in place. The agency supervising the commissioning has to decide on whether there will be tape-cutting ceremonies or not. The scale of ceremony must be guided by the need to minimize expenditures.

Project Monitoring and Evaluation in Local Government: Challenges and The Way Forward

While local governments are constitutionally mandated to carry out projects aim at improving the welfare and wellbeing of the people within its jurisdiction, there are several constraints facing project monitoring and evaluation at the local government level.

It is instructive to state at this juncture that project failure is a common phenomenon in the Nigerian local government system. Any project that is not properly monitored and evaluated will definitely result into project failure. First and foremost is lack of definition of the problem addressed, program intervention being made, the expected direct outcome of that intervention, or expected impact on the overall society or on the problem addressed are not sufficiently well defined to be measurable. Lack of definition is a failure to make clear agency objective(s), legislative statement of project goals are often vague and even contradictory. This is particularly true in social legislation where the aims are diffuse and frequently represent aspirations cast in rhetoric. For example, improving the quality of urban mass transit, teaching citizenship education, fostering inter-ethnic and inter-religious cooperation, providing better life for rural women, reducing crime rate in the communities. Basically, those in government feel an urgent need to something about such problems, but are not sure exactly what often is the interest of different groups. Different group interest often lead to compromise in the legislation to be passed.

Akpobakah and Obioma (2002) identified some factors that can cause project failure in the public sector to include budget indiscipline, meaning implementation of projects not included in the plan or the budget while neglecting, under funding or abandoning those in the plan/budget. However, in recent time, this has been minimized as the National Assembly and some States Assembly frown at it.

The Anti-corruption Act also provides that if you award a contract for which no funds have been duly appropriated, you could go to jail. Implementing too many projects at the same time as a result of lack of proper prioritization has been identified as another significant factor which can account for project failure. There is also the challenge of unstable political environment at the local government level as witnessed by the constant interference of state governors coupled with global economic melt-down. Projects are abandoned when revenue shortfalls occur or the sources of funding dry up. They also get abandoned when new helmsmen decide to embark on new projects rather than complete ongoing ones.

Yet, inappropriate timing of budget releases, untimely payment of performance certificates, community and labour problems, contractor's default, inaccurate assessment of

project environment such as soil, topography, seasonal factors. etc. as well as non-involvement of beneficiaries and other stakeholders in formulating certain projects are other factors responsible for project failures. It is important that adequate consultation be made with intended beneficiaries and relevant stakeholders. Their buying-in and becoming part owners of the project can enhance proper formulation, implementation and monitoring. It is usually advisable to employ local labour around the location of major projects. The federal guidelines provide for this in terms of employment by agencies operating within a locality, the same rule should as much as possible be advocated at project execution and monitoring stages.

Those in charge of project monitoring and evaluation lack motivation, understanding, ability or authority to act on evaluation measurement and comparisons of actual intervention activity, actual outcome and actual impact. The essential thesis on this point is that governmental executives do not make effective use of evaluation as a tool of management. In fact most government administrators practice "Pseudo-management", they do not strive for unambiguous statements of aims and assumptions relating means to ends. Indeed, they prefer to keep matters vague in order to expand their areas of maneuver.

Project is considered to be successfully monitored and evaluated if it among other things comes in on-schedule (time criterion), comes in on-budget (monetary criterion), achieves basically all the goals set for it (effective criterion), is accepted and used by the clients for whom the project is intended (client satisfaction criterion). Thus, for any project in the local government to be considered successful, the criterion of time, efficiency, effectiveness and quality delivery among others are to be satisfied. It is a well known fact in Nigeria that some local government officials are in the habit of stage-managing the commissioning of projects whenever the President or the State Governors are visiting their areas of jurisdiction for impressionistic purposes. This, according to Obasi and Ofuebe, (1997) usually happens when in the name of meeting the deadline for completion and commissioning of projects, they overlook performance and execution standards or specifications and settle for completion. In some cases, the so called commissioned projects stop functioning after such hurried commissioning and the departure of the State Governors or Commissioner as the case may be.

Also, lack of sound knowledge of project life cycle have identified. A project manager's understanding of project life cycle will determine how he handles a project he is executing. Project life cycle follows nine (9) stages which include: problem identification and project conception; feasibility study of a project; formulation of policy and authorization of

project, project design and approval; project construction; commissioning of project; operation of a project; impact assessment; and post project evaluation(Lawal and Onohaebi. 2010)

Indeed, it is common saying that information is power. The level of rationality of a project will depend to a large extent on the amount of accurate information available to a local government project manager. Thus, the success in the execution of a project depends on the kind of information available to those involve in project management.

Furthermore, honesty, transparency and accountability on the part of the project managers and supervisors are of paramount importance to the successful execution of a project at the local government level. Project officials sometimes connive withproject executors to short-change the local government authority. This is where project monitoring and evaluation becomes imperative. A critical mass of men with visionary, missionary, transformational and nationalistic zeal is necessary.

Absence of community involvement in projects initiation and monitoring may result into shoddy deals and poor project execution. This could pose security risk for the, project itself as its safety cannot be guaranteed. Community participation will give the people sense of belonging in the execution of a project and help to guarantee that standards are maintained.

The use of modern management techniques has not been well embraced in most local government. Not a few of them still operate manually. Utilization of modern management techniques such as Management by Objectives (MBO), Zero budgeting system, plan performance and budgeting system and so on are necessary for efficient and effective project control. A system of management by objective, aims at improving the performance of an organization by motivating, assessing and training employees through integrating their personal goals with organizational objectives. This very important component of organization's operations is yet to be fully integrated and embraced inproject management at the local government level.

Inadequate finance is always a perennial challenge facing project management in local governments. Most local governments are created for cheap political goals rather viability, thus, only exist to compensate political party loyalist who could not get appointments at the federal or state levels. Many projects are abandoned in most local governments due to inadequate funds. The flow of funds cannot be fully guarantee especially where there is fluctuation in World oil prices, mismanagement and corruption as well as failure to explore internal sources of revenue. The alternative of internally generated revenue, is hindered by corruption and mismanagement of funds at the local government level.

Paucity of qualified personnel is yet another major handicap faced by local government. Local government is the least attractive of the three tiers of government in Nigeria. Human capital available to local government is inadequate when compared with those of state and federal governments. This affect local government's project and program initiation, execution, monitoring and evaluation as capable hands are in short supply. The phenomenon ofbrain drain has not helped the dearth of personnel at these level of government.

Another perennial problem facing local government is political and governmental instability which has given rise to policy inconsistency and atrophy. Frequent changes of government officials, commissioners and so on, leads to the death of many project because every local government official newly appointed comes in the fold with different policy thrust that may stall on-going projects.

Also, unviable or white elephant projects are often embarked at the local government level which may not be completed due to among others factors: paucity of funds and improper cost-benefit analysis. The cost-benefit technique provides rational decision-making device to the challenge of resource allocation in the local government project management. However, this technique is often ignored by officials concern with project monitoring and evaluation. Thereby leading to poor project management

Having identified challenges facing project monitoring and evaluation in local governments, it is important to note that these are not insurmountable challenges. In what follows, we proffer some solutions to these challenges.

In the first place, projects at the local government level should be shielded as much as possible, from politics. This will ensure that only viable and rational projects are embarked upon to ensure easy completion. It is common to find in most local government councils projects that are launched just to score political points without efforts to complete them.

Also, the project bidding and tender processes for projects should be madeas objective as possible so that only competent contractors are given the approval to embark on local government projects. This means that tendering of bids for projects should be made as open or transparent as possible. This practice of giving projects to relatives and political associates without following due process should be discontinued.

Corruption is the major bane of focal government project management. Leakages in fund disbursement due to corruption have robbed local government of much needed funds to execute crucial community development projects. The extant laws against corrupt practices

have to be made potent to deter public officials from taking the path of corruption. This would require the strengthening of the audit alarm committee and the due process office.

Democratic governance if institutionalized will help reduce under-ground practices in local government project management. Democracy has values and mechanisms that could help prevent abuse of due process in the management of projects at the local government level. Besides, once those elected know that they would have to face the electorates for the validation of their mandates, they would be cautious in what they do while in office.

Involving the local community in the planning, initiation, formulation and execution of projects is one of the ways of ensuring the success of local government projects. They should be carried along at every stage of a project. Their understanding of the environment and support for a project create a moral basis for its success. Project planning should take a bottom – top approach to bring the people directly into the process of initiating projects that will affect their well-being.

A equate funding of a project ensure its successful completion in record time. Local government should vigorously pursue revenue generation in order to enjoy autonomy of actions and activities and to ensure that projects embarked u on are not still-born. More often than not, local government councils predicate over 90 percent of their project on expected allocation from higher level of government.

Local governments should look inwards for funds. Also this will enable local government administration attract some of the best personnel and skilled experts to execute their projects. The tendency to see local government as a tier of government that cannot engage and pursue modernityshould change. Local government, should develop a competitive edge in relation to other tiers and rob shoulders with its counterpart elsewhere in the world. It should attract through well structure work incentives, human resource that could bring innovations into the art and crop of project management. This would require the appreciation of global best practices in project monitoring and evaluation.

Finally, evaluate only projects and programs which are evaluable. Pre-assessment evaluation should be based essentially on the answers to the following questions: Is the program clearly defined? Are the anticipated outcomes measurable? Is the theory linking the activities with attainment of ultimate goals clear? What are the constraints of administrator's ability to act upon the evaluation results? What range of actions might be taken as the result of different possible evaluation findings?

If satisfactory answers can be obtained to all these questions, the project will be deemed *evaluable*, but if to some or almost all of them, it is *potentially evaluable* while if to few or if any of them, the we conclude *not evaluable*.

Concluding Remarks

The success of a project depend on how it is managed. We have looked at project monitoring and evaluation asinstruments for ensuring the successful completion of local government project. Given the crucial position of local government in the life of the people at the grassroots, its project ought to be taken seriously to make them feel government impact and alleviate poverty which is more pronounced at this level. While, there are roadblocks to successful project management at the local government levelas we have identified, these challenges could be surmounted through positive leadership, prudent management of resources, ability to attract competent personnel to manage projects, constant inflow of resource, the use of global best practices, reduction in corruption if not total eradication, etc. Once these and other solutions are effected, project management will become an easy enterprise at the local government level.

References:

Akhakpe, I. B. (2011). "Local Government Reforms in Nigeria", in T. Olojede, B. Fajonyami and J. Fatile (Eds) *Contemporary Issues on Local Government Administration in Nigeria*. Lagos: Rakson Nigeria Limited.

Akhakpe, I, Fatile O.J and Igbokwe-Ibeto, C.J. (2012). Local Government and the Challenges of Community and Rural Development in Nigeria: The Way Forward" International Journal of Asian Social Science, Vol.2, No.6, pp.803-819

Ballard, G. (2000). *The Last Planner System of Production Control*. A thesis submitted to the Faculty of Engineering of the University of Birmingham for the degree of Doctor of Philosophy, school of Civil Engineering.

Ballard, G. and Howell, G. (1998). Shielding Production: Essential Step in Production Control. *Journal of Construction Engineering and Management*, 124(1) 11 – 17.

Chapman, J. (2008). "State and Local Fiscal sustainability: the Challenges". *Public Administration Review*, Volume 62, December.

Greer, M. (2002). *The Manager's Pocket Guide to Project Management*. Mumbai: Jaico Publishing House.

Lawal, T. and Onohaebi, S. 0. (2010). "Project Management: A Panacea for Reducing the

Incidence of Failed Projects in Nigeria". *International Journal of Academic Research*, Volume 2, No. 5.

Lawal, Y.O. (2000). "Maintenance Culture: The Nigerian Situation", *Nigerian Journal of Engineering Management*. Vol. 1, No. 4, October - December.

Nagarajan, K. (2008). *Project Management*. New Delhi: New Age International Publishers Limited.

Naiyeju, J.K. (2002). "Guidelines for Implementation of the Process Certification of Contracts Office of the Accountant General of the Federal Republic of Nigeria, July 5. Nchuchuwe, F.F. (2011). "Local Government Finance in Nigeria", in I. Olojede, B.

Fajonyomi and J. Fatile (eds.) *Contemporary Issues in Local Government Administration in Nigeria*. Lagos: Rakson Nigeria Limited.

Ogbechi, O.A. (2005). *Project Evaluation: Issues and Techniques*. Lagos: Philglad Nigeria Limited.

Potoski, M. (2008). "State and Local Government Procurement and the Winter Commission", *Public Administration Review*, Volume 68, December.