

A REVIEW OF NIGERIAN GOVERNMENT'S REGULATORY EFFORTS TO ENHANCE LOCAL GOVERNMENT AUTONOMY

By
Imhanlahimi, Joseph E. Ph.D
and
Ikeanyibe, Marcellus O.

Abstract

The issue of Local Government (LG) autonomy has been a very important matter for the LG system in Nigeria. This has thus attracted the attention of many writers and scholars mainly because the local governments (LGs) have anchored their ineffectiveness largely on inadequate autonomy granted to them. This study is an extensive work on the matter. It found that a number of checks and balances, through constitutional, legal and administrative provisions and procedures, have been put in place to enhance LG autonomy in Nigeria. Ironically, however, this study has found also that little or no respect is accorded many of the above provisions and guidelines by the higher-level governments (state and federal). The constitutional and legal provisions and administrative guidelines are far from being implemented. For example, the local government councils (LGCs) have been dissolved twice (2002 and 2007) between 1999 and 2007, even when the country has successfully transited twice from one democratic regime to another. The State governments have hardly met the regulatory requirement of allocating 10% of their internal revenue generation to LGs, while on the other hand interfering with LGs' statutory allocation from the Federation account. All these considerably weaken LG autonomy in Nigeria. To ameliorate the situation, the paper recommends a number of measures, including respect for and abiding by the constitutional, legal and administrative arrangements by all tiers of government. It is also advised that LGs should work harder to institutionalise their autonomy by the level of development which they engender.

Key Concepts: *Autonomy, Bureaucratic Management, Base Decentralisation, Regulatory Provision, Rule of Law.*

Abbreviations used in the Study

ADMIN.	-	Administration
AGRIC.& R.D	-	Agriculture and Rural Development
ALGON	-	Association of Local Governments of Nigeria
AS	-	Assistant Secretary
CA	-	Chieftaincy Affairs
CBN	-	Central Bank of Nigeria

DOs	-	District Officers
EDUC.	-	Education
H.O.D	-	Head of Department
LG	-	Local Government
LGs	-	Local Governments
LGA	-	Local Government Area
LGC	-	Local Government Council
LGCs	-	Local Government Councils
LGSC	-	Local Government Service Commission
LGSCs	-	Local Government Service Commissions
MLG	-	Ministry of Local Government
PAS	-	Principal Assistant Secretary
PAYE	-	Pay As You Earn
PERS. MGT.	-	Personnel Management
RES. & STAT.	-	Research and Statistics
S	-	Section of the Constitution
SEC.	-	Section
SERV.	-	Services
SS	-	Sections of the Constitution
TR	-	Treasury
US	-	Under secretary
VAT	-	Value Added Tax

Introduction

Adequate or high level autonomy or political decentralisation has been largely projected or asserted as very crucial for a meaningful or positive impact of any political structure or level of government on the lives of the local people (Mawhood, 1993; Wunsch and Olowu, 1995; Abangma and Oronsaye, 1999; Mukoro, 2001). This is particularly so in the less developed or Third World countries. While some practitioners and writers (e.g., Akinjogbin, 1975; Gboyega, 1993; Okoh, 1996) are of the opinion that autonomy has always been inadequate for the Nigerian LG system, some others such as Akpotor (1995), Omoruyi (1995) and Ikelegbe (2005) argue that the local governments (LGs) have reasonable or adequate autonomy, even though it may have been threatened from time to time.

At least, it can be asserted that Nigeria is one of the countries where the government has been concerned about the autonomy or political decentralisation of the LG system as a foundation of its positive performance to the benefit of the local people in particular and the nation at large. This concern has even been shown since the colonial era, from the 1950s with the LG reforms of that period (Ikelegbe, 2005) and much more so, since the landmark 1976 LG reforms.

But unfortunately, LGs in Nigeria have continued to agitate against inadequate autonomy to perform their functions satisfactorily to the people. This article is devoted to examining in detail the issues, problems and suggestions relevant to the regulatory efforts of the Nigerian government to enhance LG autonomy. They are expected to serve as a foundation for improved performance of LGs to the people.

To undertake the above tasks effectively, the paper is structured into five sections. The first briefly provides the introduction: problem statement, structure and methodological elements of the paper. These are followed in the second section by conceptualisations of basic issues to the understanding of LG autonomy. Section three dwells on the issues and associated problems with the Nigerian government's regulatory efforts in promoting LG autonomy. Finally, section four presents the suggestions or recommendations to enhance LG autonomy, so that LGs can better impact on the development of the local areas in Nigeria.

The methodology adopted for this paper is largely a critical analysis of the existing works, government publications and policy statements on LG system in Nigeria. In addition, a few interviews with knowledgeable persons, and interactions with some of our students who are LG employees and, of course, deep reflections on problems of LG autonomy in Nigeria were also undertaken. Some of the persons interviewed were public servants who, by the Nigerian public service rules, will remain anonymous. The others were politicians. According to some of them, they have political aspirations that they would want to protect. Hence we have decided to protect all those interviewed, but rather use their information, without revealing their identity. We are, however, grateful to them all.

Conceptual Issues

Concept of Local Government (LG)

Many definitions of LG exist. We render below, a few definitions that approximate the LG or decentralised government at the local level that we have in mind before offering our definition. The United Nations' definition is that a LG is:

a political sub-division of a nation or state which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected or otherwise locally selected (quoted in Ola and Tonwe, 2005:1)

We are uncomfortable with the phrase 'otherwise locally selected' in the definition. Our second definition is from the Federal Government of Nigeria as contained in the 1976 Guidelines on LG reforms. It is:

Government at the local level exercised through representative councils established by law to exercise specific powers within 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 to determine and implement projects so as to complement the activities of the State and Federal government in their areas, and to ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximised (Nigeria, 1976: para. 3).

Our objection in the definition is to the phrase 'through devolution of functions'. Mawhood (1993: VII. & 2) uses LG or decentralised government synonymously and defines it as:

the creation of bodies separated by law from the national centre, in which local representatives are given formal power to decide on a range of public matters. Their political base is the locality and not as it is with the commissioners and civil servants the nation. Their area of authority is limited, but within that area their right to make decisions is entrenched by the law and can only be altered by new legislation. They have resources which, subject to the stated limits, are spent and invested at their own discretion.

Mawhood seems to have carefully avoided specifying whether the local representatives should be selected or elected.

The LG or decentralised government that we are concerned with in this paper is the one that should obtain in an era that Mawhood (1993:VIII) refers to as 'an age where more decentralisation is demanded'. It is defined by us as a LG that has a defined area and a popularly elected democratic council. It has formal powers derived from the laws or constitution of the land, to decide on a range of public matters in consultation with other stakeholders, including traditional rulers, for the locality. The formal powers can only be altered by a subsequent legislation or constitutional amendment. The LG has personnel, financial and other resources, from whatever sources, which are deployed, spent and invested at its own discretion for the execution of legally or constitutionally assigned and mutually agreed functions for the overt development of the area.

It will be observed from the above definition, that selection of candidates for LG administration and the devolution of functions to LGs by higher level governments are out of it. The rationale for providing the above definitions is to show that they are very close indeed. They all emphasise with varying clarity, the need for

decentralisation of the LG as a political subsystem. Another reason is to show that in spite of one weakness, the 1976 definition of LG by the Nigerian federal government is a highly acceptable one even in the 21st century or an age where more decentralisation is demanded as noted above. The only said weakness in the definition is the inclusion of 'devolution of functions' to the councils. It is a serious defect that the federal and state governments have capitalised on to infringe on LG autonomy in Nigeria. Yet, the Nigerian government's definition, which included traditional institutions, even anticipated what Mawhood (1993), one of the foremost apostles of decentralisation advocated about traditional rulers for greater effectiveness of the LG system.

Deconcentration

Deconcentration or delegated authority is the administrative transfer of some functions from a higher to a lower authority, who performs them on behalf of the former that has vicarious responsibility for the performance of the functions (Imhanlahimhin, 1999). While the lower authority or field official or agent could take some decisions, he however, has reporting relationship with the higher authority (a superior official or regional or state or central or federal government). The above does not represent the concept of LG system that we have in mind.

Decentralisation

Decentralisation, on the other hand, is the constitutional or legal creation of certain bodies, in particular political bodies or structures, for example, states, regions, provinces or LGs, from the national, central or federal system. The lower authorities or bodies are accorded formal power to undertake certain matters (Adamolekun, 1983; Mawhood, 1993; Wunsch and Olowu, 1995). Some other important attributes of decentralisation are legal or constitutional right of a lower authority (e.g., LG) to take decisions and own as well as utilise its resources, including personnel and finance, at its discretion. These rights can only be altered by an extant law subsequent on 'new legislation' (Mawhood, 1993:2). This conceptualisation of decentralisation as it relates to LG also includes other issues. Some of them are the right to execute legally or constitutionally assigned functions, such as tax or rates collection, without unnecessary interference, as well as avoidance of additional functions from higher to a lower level authority without mutual agreement and commensurate resources.

Autonomy

Formal conceptualisation of autonomy seems to be lean in the literature. Chaturvedi (2006:19) defines it as a grant of authority to a political organisation within a geographical area to decide and determine its own course of action. 'In local

autonomy, the local body has financial or management autonomy'. There is a sense of absolutism in Chaturvedi's definition and hence defective. For Mawhood, (1993:viii) 'the autonomy model sees the central and local spheres of government as relatively separated; the role of the state is only to monitor the activities of local authorities, without intruding into their domain'. Mawhood's definition recognises the relativity in autonomy between two levels of government. He does not assert absolutism in the definition of autonomy. This is because he admits that the higher level government has responsibility 'to monitor the activities of local authorities'. Monitoring cannot be done in a vacuum; it must of necessity, carry with it elements of questioning, clarifications and hence interference, intrusion and limitations. According to the Nigerian government, autonomy for LG is:

freedom of action to enable it perform its constitutional functions unfettered and energise sustainable national development from the grassroots. Local government autonomy is not absolute. The third tier of government retains functional and fiscal relations with the higher tiers of government.

The government also adds that its role is to 'offer advice, assistance and guidance but not control as and when necessary to local government in the state (Oyelakin, 1992:10-11).

It can be observed that the Nigerian government's definition and explanation of autonomy is flexible as it should be and, therefore, acceptable to us. However, for emphasis and greater clarity, we offer our definition of autonomy which supports that of the Nigerian government.

Autonomy, for these writers is freedom granted to a political organisation or structure (e.g., state or regional or LG) to exercise authority within the confines of the law or constitution. This is done in order to be able to discharge assigned responsibilities satisfactorily, without undue interference or restraint from within or outside the political organisation or structure. The issues that are important to highlight in both definitions include "freedom within the law", "discharge of assigned responsibilities satisfactorily", "constitutional functions", "without undue interference", "unfettered", and "energise sustainable national development". The implications of these include the fact that autonomy cannot operate in a vacuum. Apart from being relative, autonomy must be worked for and protected by the organisation or structure concerned. This is best done through adequate discharge of assigned responsibilities which greatly inform the *raison d'etre* for autonomy, in order to continue to enjoy it without let or hindrance. Otherwise, autonomy will be questioned and interfered with by a higher authority or level of government or the generality of the people through the press, etc. Finally, both definitions seek to remind us that autonomy cannot be absolute but relative as Akpotor (1995) and

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Imhanlahimi, Joseph E. Ph.D and Ikeanyibe, Marcellus O

Omoruyi (1995) also assert. Autonomy normally experiences some limitations or interference. Unlimited autonomy can very easily lead to licentiousness or absolutism. It is like power which when it is absolute corrupts absolutely. Even the central or national or federal or state/regional government does not enjoy absolute autonomy. The African Union through its Peer Review Mechanism or the international community, especially now in a global world, impinges on nation-states' autonomy. The acceptance of international election observers is a good example of this limitation. Central or federal government impinges on regional or state government's autonomy.

Impinging on LG autonomy, when necessary is not, therefore, an exception. But while the law circumscribes and protects autonomy, in many cultures with Nigeria as a good example, effectiveness or satisfactory discharge of assigned responsibilities assists highly to sustain it. All said, however, autonomy cannot be absolute, for in addition to the above factors, it can also be affected by certain circumstances or contradictions in the political system. For example, the need to avoid multiple taxation on citizens, as they move from one political structure or LG area to another in Nigeria must be protected by the state government, with implications for LG autonomy. With the above brief conceptualisations, we can now examine some of the dominant regulatory provisions that have been put forward by the Nigerian government to promote LG autonomy.

Government's Regulatory Efforts at Promoting Local Government Autonomy in Nigeria

Many regulatory efforts have been made by the government to promote the autonomy of LGs in post-independence Nigeria. We shall briefly discuss the significant ones in this paper, starting with the 1976 watershed LG reforms. In deed, the intentions of the Nigerian government to grant LGCs more autonomy were started before the 1976 reform Guidelines were published. The intentions as cited in Gboyega (1993:239) included the following: (i) to increase the responsibilities of local authorities by a process of decentralisation'. (ii) to ensure 'that appropriate divisions of functions exist between State and Local Governments'. (iii) to ensure 'that local authorities...play a significant role in the development process. (iv) 'To ensure...both staffing and financial requirements of local authorities are satisfied'. These intentions were later published in the 1976 Guidelines on LG reforms.

Comprehensive Definition of LG

Aspects of the 1976 reforms which spoke volume of the right intention of the government to enhance LG autonomy or 'strong local governments' as Adamolekun (1983:37) styled them and hence the performance of their functions were many.

Amongst them, was the overt adoption, for the first time of the term 'local government' not 'local administration' or 'development council' as previously used, in government documents or records. In the words of the Guidelines, 'The Federal Military Government has, therefore, decided to recognise local governments as the third tier of governmental activity in the nation: 'local government implies... government at the grassroots or local level' (Nigeria, 1976:1). Another aspect of the reforms which sought to enhance the autonomy of LG was the already stated comprehensive definition, described by Gboyega (1993:240) as 'convoluted definition' and by Adamolekun (1983:71) as a 'fairly lengthy definition' of the reforms. Interestingly, Gboyega (1993:20) himself agreed that the definition placed the 'local government [in] a power-sharing relationship' with the state government. This speaks of some kind of autonomy without prejudice to the weaknesses as discussed below. The relevant indices of autonomy in the definition include 'representative councils' to be 'established by law to exercise specific powers', 'council's substantial control over local affairs... staff and financial powers', and 'the active participation of the people and their traditional institutions' in local and council affairs.

However, as we have pointed out above, the only rather strong weakness in the definition was the inclusion of 'devolution of functions' to the councils. But from the writers' interactions with some LG students and some staff of LG councils (LGCs), the use of 'council substantial control over local affairs' in the definition is rather unsatisfactory. What the LGCs in Nigeria would have preferred is absolute autonomy, that is, without inclusion of 'substantial', so that there would be no control or limitation or interference whatsoever on the LGs. This is, of course, not obtainable anywhere in the world. As we had pointed out earlier, even the state and federal governments in Nigeria, as indeed anywhere, do not enjoy absolute autonomy which is, of course, very dangerous.

The practice of the definition has had both salutary and negative effects on the LG system in Nigeria. The nomenclature "local government" has been retained since then with varying degrees of influence on it. There have been military interventions in Nigeria. Some of the interventions occurred during the 1983-1998 period. The LGs were administered by nondemocratic LGCs. Similarly, during the civilian regime (1999-2007), there were periods in which the LGCs were administered by nondemocratic LGCs too. Such periods included 2002-2004 and 2007. Five popular nomenclatures for such nondemocratic LGCs have been "Caretaker Committee", " District Authorities", "Development Committee", "Management Committee", and "Transition Committee", usually constituted by officials appointed by the State government for each LGC.

Representative Councils

The 1976 LG reforms also tried to enhance the autonomy of LGCs through the provision of elective principle for constituting the membership of the council. According to the Guidelines, the 'membership of local government councils should be predominantly elected either by direct or indirect elections from local communities ... (Nigeria, 1976: para. 25). While ten states (Anambra, Bauchi, Borno, Cross River, Gongola, Kaduna, Kano, Niger, Plateau and Sokoto) elected their representatives through indirect elections (Gboyega, 1993), the remaining states at that time (Bendel, Benue, Imo, Kwara, Lagos, Ogun, Ondo, Oyo, and Rivers) adopted direct elections.

The provisions on representativeness of the LGCs meant that LG councillors were no longer the handmaid of state governments but the people's representatives to whom they were accountable. They could not easily be removed from the council at the whims and caprices of state governments. Barring death, resignation or mass corruption, LG councillors were expected by law to serve out their term of office without fear of intimidation from the Commissioner of LGs since there was no provision for recall of a defaulting councillor by the electorate in the Guidelines. To further entrench the autonomy of LGs, all the State governments promulgated LG Edicts in 1976, establishing the tenure of LGs 'for a minimum of three years and a maximum of three years and three months' (Orewa and Adewumi, 1992:58) as was convenient for each state.

The system of representative LGCs was further entrenched in section 7 of all the subsequent Nigerian Constitutions of 1979, 1989, and 1999 as a further boost of LG autonomy. The 1999 Constitution, for example, states the matter thus:

The system of local government by democratically elected local government councils is under this constitution guaranteed; and accordingly, the government of every state shall, subject to section 8 of this constitution, ensure their existence under a Law which provides for the establishment, structure, composition, finance and functions of such councils (Nigeria, 1999a).

It could interestingly be observed that the constitutional provisions eliminated indirect elections and entrenched only direct elections for electing councilors to LGCs. Sustaining the boost on LG autonomy, the second LG Laws were passed by the respective Houses of Assembly of the 19 states of the Federation between 1980 and 1981. The Third LG Laws were passed by the respective Houses of Assembly in the 36 States between years 2000 and 2001. One of the most significant provisions in all the constitutions is on the 3-year tenure of LGs which, in effect, seeks to entrench the autonomy of LGs. The 2000/01 Laws have been amended by some States such as Edo, Delta, Anambra, Jigawa, Osun between 2002 and 2003, to brace up with developments in the polity.

Unfortunately, the above Laws have not restrained the states and the federal governments of Nigeria from detracting from LG autonomy with respect to the existence of LGCs. For example, the civilian administration (1979-83), in 1980, in 18 out of the 19 states (except Kaduna State) repudiated the provision of the 1979 Constitution on guaranteed 'democratically elected LG councils'. The state governments with the cooperation or encouragement of the federal government dissolved all the LGCs and in their place set up District Authorities/Management/Development Committees (Orewa and Adewumi, 1992), respectively in each state. Party loyalists were appointed into them, so as to provide a base for the ruling party in each state because the membership of the dissolved LGCs had been elected in a non-partisan, non-democratic basis in December 1976. To fully reap the advantages of the dissolution, the state governments refused to arrange for democratic elections, postponing the exercise to early 1984. The elections were not held after all because of the military coup that took place on 31 December 1983.

It is interesting to note that regulatory provisions on representative LGCs are still subsisting as at 2007 in Nigeria. But the problem is the inability of the federal and state governments to adhere strictly to the provisions, thus infringing on LG autonomy. For example, the LGCs were administered by non-democratic personnel from about the second quarter of 2002-2004 and some period in 2007. This followed the failure of the government to conduct democratic election to the LGCs at the expiration of their term of office in the first quarter of 2007. The state appointed personnel, including career officials, administered the LGs from 2002-2004 before democratic elections were held (Ola and Tonwe, 2005). Similarly, state appointed personnel have administered LGs for different periods in 2007 pending democratic elections to be conducted by the different States in the second half of the year. We now take another of government's efforts to enhance LG autonomy.

Size of Local Governments

Another aspect in which the Nigerian government has tried to promote the autonomy of LGs is the determination of their size. The 1976 Guidelines on this matter, which have not been amended by any other law, provided that:

In order to achieve sufficiently large scales of operations to be able to perform all types of functions reasonably economically, whilst remaining sufficiently local, LGs should, as far as possible, serve total populations of between 150,000 and 800,000 provided that these limits may be varied in exceptional geographical circumstances, and provided further that there should be no upper limits to the size of LGs covering major towns so as to ensure that each town is within a single unit (Nigeria, 1976: para. 8).

The intention of the Nigerian government was that a sufficiently large LG would be able to mobilise adequate resources (personnel, finance, materials, etc.) from the area, to discharge its functions as much as possible independently of other tiers of government. Of course, statutory allocations and other external resources such as grants and donations would be added to enhance the overall resources and hence the adequate performance of the LG.

Following the 1976 LG reforms, the above policy on the size of LGs could be said to have been implemented reasonably or adequately in the creation of the 301 LGs in 1976. Out of that number, only 35 (11.63%) LGs had below the 150,000 minimum population for a LG area; 252 (83.72%) LGs had a population of between 150,000 and 800,000 each; while three (0.99%) LGs had over 800,000 (Ola and Tonwe, 2005). Information was not available in respect of 11 (3.65%) LGs. The situation has drastically changed since then because of the politicisation in the creation of LGs in Nigeria.

The advantage of 'large scales of operation' to ensure the performance of 'all types of functions reasonably economically, whilst still remaining sufficiently local' (Nigeria, 1976:para. 8), which by implication was to help to promote some levels of autonomy of LGs, has since been abandoned. Gboyega (1993:245) has observed that 'under civilian political administration the restraint over the fragmentation of local authorities was cast aside'. It is political fragmentation indeed but it is also true of the military regimes in Nigeria in which decisions were even more blatantly taken arbitrarily or by fiat. The military governments created more LGs, increasing the number to 449 in 1989; 589 in 1991, and 774 in 1996 with very many of them having below the 150,000 minimum population requirement. Records (e.g., Nigeria, 1997, Nigeria, 1999b, Nigeria, 2007) show that the lofty policy of the Nigerian government in the less politicised 1976 era of creating economically viable LGs had been jettisoned thereafter. This is because the number of LGs with population of less than the minimum 150,000, which was to constitute a LG area only 'in exceptional geographical circumstances' (Nigeria, 1976: para. 8), has become very high since 1989. There were 376 (63.41%) LGs in 1991 with less than 150,000 population base as compared to 35 (11.63%) in 1976; 215 (36.26%) LGs had population of between 150,000 and 800,000 each, compared to 252 (83.72%) in 1976. Worse still, all the States had LGs with less than 100,000 population base. There were 153 (25%) of them and 22 (3.71%) LGs had less than 50,000 population base. Of the 22, two had less than 25,000 population (Nigeria, 1999b). There is hardly any doubt that the small populations of LGs surely pose 'dangers to the effectiveness of local authorities' (Gboyega, 1993:245), and, of course, their autonomy.

A more recent picture of the size of LGs in Nigeria can be obtained from the 2006 census in the country. Of the 774 LGs, 105 (13.57%) have less than 100,000 population each. 347 (44.84%) have population of less than 150,000 each. 427

(55.16%) LGs have population of 150,000 or above each (calculated from Nigeria, 2007). Even though this, no doubt, constitutes considerable improvement over the earlier statistics and records since 1989, the number is still very high and disturbing. One of the implications is that a significant number of LGs in Nigeria with small population base could be described as "cap-in-hand" local authorities. Such description arises from the fact that they do not have any significant population base from which to draw adequate personnel strength that is so vital for the success of any organisation. It is the manpower that activates all the other resources which will, in turn, improve performance, respect and hence some autonomy of the councils. Another important implication of small population size of a LG relates especially to finance, that can be generated from the area. This brings us to the issue of regulatory provisions on financing LGs in Nigeria.

Local Governments' Finances

Because of its sensitive nature, this is perhaps the issue in which the Nigerian government has made quite a number of provisions. It is pertinent to remark here that even before the regulatory provisions were made on LGs' finances, the government had shown concern about enhancing LGs' financial autonomy through other means. Thus, between 1976/77 and 1980 various financial grants and loans were offered to the LGs in bulk. These ranged from between ₦100,000,000 in 1976/77 to ₦300,000,000 in 1979/80 (Adamolekun, 1983). In deed, the 1979 Constitution gave retrospective legal backing to the above system of revenue allocation when it becomes operational. Section 272 read in part as follows: 'Pending any act of the National Assembly for the provision of a system of revenue allocation' among the three tiers of government, the system of revenue allocation previously in existence shall continue to apply. Section 272 also stipulated that where functions have been transferred to LGCs, the appropriations in respect of such functions shall also be transferred to LGCs as the case may require.

The 1979 Constitution contained the first basic regulatory provisions on LGs' finances, aimed at insuring LG autonomy. Some of the provisions in the 1979 Constitution were as follows:

- (i) Section 7 (a) stated that the National Assembly shall make provisions for statutory allocation of public revenue to LGCs in the federalism, and
 - (b) The House of Assembly of a state shall make provisions for statutory allocation of public revenue to LGCs within the state.
- (ii) Section 149 (2) stated that any amount standing to the credit of the Federation Account shall be distributed among the federal and state governments, and the LGCs in each State, in such terms and in such manner as may be prescribed by the National Assembly.

Subsection (4) states that the amount standing to the credit of the LGCs in the Federation Account shall also be allocated to the states for the benefit of their LGCs on such terms and in such manner as may be prescribed by the National Assembly.

Subsection (5) states that each state shall maintain a special account to be called 'State Joint Local Government Account', into which shall be paid all allocations to the LGCs of the State from the Federation Account and from the government of the state.

Subsection (6) stated that each state shall pay to LGCs in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly. 'The Revenue Allocation law of 1981 subsequently fixed the exact proportion to be paid to local governments, as 10% of the federation account and 10% of the total budget of each state' (Erero, 1998:268). (This is now 20% of the Federation Account and 10% of internally generated revenue of the state government (Ola and Tonwe, 2005).

Subsection (7) stated that the amount standing to the credit of the LGCs of a state shall be distributed among the LGCs of that State on such terms and in such manner as may be prescribed by the House of Assembly.

On internal revenue generation the following provisions applied: **Second Schedule, Part II item (10)** stated that 'where a law of a House of Assembly provides for the collection of tax, fee or rate for the administration of such a law by a local government council... it shall regulate the liability of persons to the tax, fee or rate in such manner as to ensure that such tax, fee or rate is not levied on the same person in respect of the same liability by more than one local government council' (Nigeria, 1979: 2nd schedule, part II, item 10).

Fourth schedule also made provision for other sources of revenue for the LGCs. These included collection of rates, radio and television licenses; licensing of bicycles, trucks, canoes, wheel barrows, carts, establishment, maintenance and regulation of markets and motor parks. Others include naming of streets, refuse disposal, registration of all births, deaths and marriages, assessment of privately owned houses or tenements, regulation of outdoor advertising, shops, kiosks, restaurants, laundries, etc. It also includes provision and maintenance of primary education, health services, etc.

The above provisions, which are not exhaustive, have been reproduced in the Nigerian 1989 and 1999 Constitutions. For example, in the 1999 Constitution, like in the 1979 Constitution, Section 7(a) deals with the National Assembly and the House of Assembly of a state making provisions respectively for statutory allocation of public revenue to LGCs. Section 162(3), (5) (8) contain the sharing of public revenue between state and LGs and among LGs. Also, like the 1979 Constitution, the Second Schedule of the 1999 Constitution deals with taxes, fees or rates collectable

by LGCs. In the same vein, the Fourth Schedule of the 1999 Constitution, like the 1979 Constitution, is devoted to functions, some of which constitute internal sources of revenue generation for the LGCs. There is also the provision on revenue allocation which has moved from 10% to 20% of the Federation Account to LGs.

Many interesting observations can be made about the above financial regulatory provisions on the LGs in the Nigerian Constitutions and other records. One, the provisions are copious; they are intended to cover many items, no doubt, in a bid to ensure the firm entrenchment of the financial autonomy of LGCs in Nigeria; two, the provisions have been faithfully maintained and reproduced virtually in the same sections and items in the constitutions to facilitate easy referencing; three, the regulatory provisions seem to adorn the pages of the Nigerian constitutions more than being faithfully implemented. This is a sad commentary. The exception to this view is with respect to the federal government as tables 1 and 2 show.

Table 1 shows that the federal government of Nigeria provides the bulk of the LGs' finances between 1993-1999. The percentages ranged between 87.8 in 1998 and 93.4 in 1993. The State governments were expected to provide 10% of their internally generated revenue. The percentages ranged from 0.7 in 1999 2.9 in 1996. The pages of Nigerian Newspapers and the electronic media are replete with LGs' complaints against the state governments. They accuse them of their refusal to abide by the regulatory provisions on their financial relationships with LGs and hence contribute to the promotion of LGs' financial autonomy. Ola and Tonwe (2005) reported that the state governments even interfere with LGs' finances from the Federation Account, while failing to remit to the LGs the states' full 10% of internally generated revenue. Table 1 also shows that the LGs' internally revenue generation was abysmally low indeed. Between 1993 - 1999, the percentages of LGs' internal revenue generation ranged between 5.1 in 1993 and 9.8 in 1998. The revenue was from all the sources enumerated earlier in the discussion under LGs' finances. The LGs can rightly be accused of not doing enough to mobilise more internally generated revenue.

Two significant areas in which the LGCs themselves are greatly deficient in this matter are personal income tax and tenements. It is fair to assert that they do not collect them at all, except pay as you earn (PAYE) tax which is deducted at source from workers' salaries. The explanation, according to some of the interviewees, is basically the onerous task involved in it. It must be added here that some LGs accuse the State governments of not allowing them to collect rates from trucks that traverse

Table 1: LGs' Finances from Federal, State and LG Sources, 1993 1999 (₦ billion)

ITEM	1993	1994	1995	1996	1997	1998	1999
Total Revenue	19.6	19.0	24.2	24.0	32.5	44.9	59.7
Fed. Rev. All ¹							
(a) FGN FA ²	18.3	17.3	17.9	16.7	22.3	30.2	43.9
(b) FGN VAT ³	0.0	0.0	3.6	4.6	6.8	9.2	9.6
(c) FGN SF ⁴	-	-	-	-	-	-	1.1
Total FGN	18.3	17.3	21.5	21.3	29.1	39.4	54.6
%	93.4	91.1	88.8	88.8	89.5	87.8	91.5
State Rev. All. ⁵	0.3	0.5	0.6	0.7	0.7	1.1	0.4
%	1.5	2.6	2.5	2.9	2.2	2.4	0.7
LGs' Inter. Rev. ⁶	1.0	1.2	2.1	2.0	2.7	4.4	4.7
%	5.1	6.3	8.7	8.3	8.3	9.8	7.9

Sources: Calculated from Nigeria (1999b; 2001; 2003).

Notes:

1. Fed. Rev. All. - Federal Revenue Allocation.
2. FGNFA - Federal Government of Nigeria, Federation Allocation.
3. FGN VAT - Federal Government of Nigeria, Value Added Tax.
4. FGNSF - Federal Government of Nigeria, Stabilisation Fund.
5. State Rev. All. - State Revenue Allocation.
6. LGs' Inter. Rev. - Local Governments' Internal Revenue generation.

This is a matter that the state governments cannot rightly fold their hands about. It is because the trucks move from one LG to another and each of the LGCs would like to collect rates from them. Of course, allowing that to happen would go against the regulatory provision that we discussed earlier. The LGs want to get revenue cheap and basically from higher level governments. This can only hurt LGs' financial autonomy. The above scenario repeated itself in the period 2000 2006 as presented in table 2.

Table 2, like table 1, shows that the bulk of LGs' revenue came from the Federal government. The percentages ranged between 92.9 in 2002 and 96.0 in 2006. The state governments' allocations similarly followed the previous pattern. The percentages ranged between 0.5 in 2005 and 2006, respectively and 1.3 in 2000. The LGs' internal revenue generation similarly fared poorly. The percentages ranged between 3.5 in 2001 and 2006, respectively and 6.1 in 2002. The reasons for LGs' poor revenue generation that we discussed for the period 1993-1999 are also relevant for the period 2000-2006. The LGs must work hard to shore up their internal revenue generation from the numerous sources available to them. A little revenue from many sources certainly will amount to large revenue. They seem to bother less about small revenue from various internal sources and depend virtually on large revenue from the Federation Account. It hurts their financial autonomy and indeed overall autonomy.

Table 2: LGs' Finances from Federal, State and LG Sources, 2000-2006 (₦ billion)

ITEM	2000	2001	2002	2003	2004	2005	2006
Total Revenue	147.0	169.2	169.6	357.9	453.8	582.0	659.4
Fed. Rev. All ¹							
(a) FGN FA ²	118.6	128.5	128.9	291.4	375.7	493.0	550.8
(b) FGN VAT ³	13.9	20.1	18.7	39.6	46.0	55.8	75.9
(c) FGN SF ⁴	5.4	13.0	9.9	4.6	6.1	6.0	6.1
Total FGN	137.9	161.6	157.5	335.6	427.8	554.8	632.8
%	93.8	95.5	92.9	93.8	94.3	95.3	96.0
State Rev. All. ⁵	1.9	1.6	1.7	2.1	3.6	3.2	3.4
%	1.3	0.9	1.0	0.6	0.8	0.5	0.5
LGs' Inter. Rev. ⁶	7.2	6.0	10.4	20.2	22.4	24.0	23.2
%	4.9	3.5	6.1	5.6	4.9	4.1	3.5

Sources: Calculated from Nigeria (2003; 2006).

Imhanlahimi, Joseph E. Ph.D and Ikeanyibe, Marcellus O.

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Notes:

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|----|------------------|---|---|
| 1. | Fed. Rev. All. | - | Federal Revenue Allocation. |
| 2. | FGNFA | - | Federal Government of Nigeria, Federation Allocation. |
| 3. | FGN VAT | - | Federal Government of Nigeria, Value Added Tax. |
| 4. | FGNSF | - | Federal Government of Nigeria, Stabilisation Fund. |
| 5. | State Rev. All. | - | State Revenue Allocation. |
| 6. | LGs' Inter. Rev. | - | Local Governments' Internal Revenue generation. |

This brings us to the issue of regulatory provisions on staffing and bureaucratic control of LGs to contend with.

Staffing

One of the areas in which LG autonomy is, is in the area of personnel administration (recruitment, deployment, promotion, training, discipline, etc.). The 1976 Guidelines provided that the LGs shall have 'substantial control over local affairs as well as staff...' (Nigeria, 1976: para. 3). The Guidelines went further to specify how to operationalise the above, providing two alternative models of personnel administration in the LGCs.

The first model required the LG Service Commission (LGSC), constituted by the state government, to advertise, receive and process applications from candidates and forward short list and the applications of *prima facie* qualified candidates, whether in the senior or junior staff categories, to the LGs concerned. The latter would select the candidates of their choice from the short list and applications and forward their recommendations to the LGSC to offer employment letters to them as members of the unified LG service. The guidelines further stipulated that the LGSC would discipline (dismiss, terminate appointment, demote, suspend, etc.) erring senior staff, while the LGs would do same in respect of the junior staff. Any affected staff (both senior and junior) could appeal to the LGSC for review of the action originally taken against him.

In the second model, the LGSC was merely required to consult the LGs in personnel administration. According to the guidelines:

All staff are appointed by the Board [now LGSC] and simply posted to the local governments. Promotions and transfers are controlled by the Board. Minor disciplinary powers could be delegated to the local governments. Local governments could express wishes on staff deployment and should report annually to the Board on performance of officers posted to them (Nigeria, 1976: Appendix A).

In operational terms, as in the second model, the LGSC was essentially to deal with matters relating to staff on salary grade level 07 and above. In the case of junior staff on salary grade levels 01-06, each state had the option of allowing the Lgs

to deal with their personnel affairs, either through delegated powers from the LGSC or independent of it (Orewa and Adewumi, 1992). The second model in which the LGSC acts and delegates powers, 'is the basic model that has been adopted by all State governments' (Gboyega, 1993:250). It still largely subsists since then with some modifications as stated below.

Before stating the modifications, it is pertinent to point out here some of the merits and limitations of the second model. The merits include 'the desire to protect career LG staff from partisan politics, and ensure efficiency and effectiveness as well as proper utilisation of manpower resources' (Yobo State, 2003:3). Another merit is the assurance to all LGs of adequate number of manpower irrespective of the rural nature of the LGs. Some major limitations of the second model are that it 'derogates from the autonomy of local authorities' (Gboyega, 1993:250) and dilutes the loyalty of the staff. According to the guidelines which also recognised some limitations, "This system has the disadvantage that it gives the local government only an advisory role in respect of their own staff. The aim is to move over to the first alternative as soon as possible" (Nigeria, 1976: Appendix A). The move has not been effected since then. And, of course, it gives the State government the opportunity to control LGs through its appointed LGSC.

We conceptualised LG earlier as a political organisation that is supported by law, etc. It would be observed that the second model adopted by the State governments essentially to serve their interests fell short of what a LG should be or represent. Autonomy of LGs in personnel administration has been adversely affected. The only refreshing thing about the second model is that the LGSCs have operationalised the powers granted to them by delegating some to the LGCs, perhaps because of the enormity of the responsibility and to make them feel part of the system. Thus, the LGSC has delegated to each LGC the responsibilities of personnel administration (employment, promotion, discipline, etc.) of junior staff (salary grade levels 01-06). The LGs report back to the LGSCs on their performance of this personnel administration function.

By our conceptualisation earlier of "decentralisation" and "delegation", what the LGSCs have done (though appreciable) has failed to amount to sharing of power with the LGs as a level of government. It has also fallen short of granting substantial powers to the LGs over staff as stated in the 1976 Guidelines which, as we have observed above, still largely subsist as at 2007.

The above handling of LGs' personnel administration function by the LGSC, against the blue-print, could surely be said to have partly informed the State governments' subsequent modifications which have taken place between 1988 and 2007. The modifications have included the formal categorization of LG staff into senior staff on salary grade level 07 and above as belonging to the unified LG service.

It means that they can be transferred from one LG to another. On the other hand, the junior staff, on salary grade levels 01-06 belong to the LG service. They basically remain in their LG. The personnel administration of the senior staff is assigned to the LGSC which is also to provide general and uniform guidelines for LGs to undertake the junior staff personnel administration function. The LGs would administer the junior staff and report to the LGSC, which is also to monitor the LGs to ascertain their conformity with the guidelines. The LGSC has been empowered to assume responsibility for manpower planning, development and training of the senior grades (Grade Level 07 and above) and to restructure and strengthen the department of personnel management of the LG service. In addition, the LGSC has been given the power to obtain 1% of LG fund for the training of all LG staff, including organisation of workshops and seminars (Nigeria, 1988a; Nigeria, 1988b; *The Guardian*, 1991; Oyelakin, 1992; Nigeria, 1997). Other sources containing some of the above modifications are the various LG laws of the state governments (e.g., Kwara State 1999; Edo State, 2000; Imo State, 2000; Katsina State, 2000).

It is obvious from the above modifications that the autonomy of the LGs has been restricted, which is contrary to the intention of government that 'was determined to reinforce the autonomy of the Local Government Councils in the spirit of the 1976 reforms, the 1979 Constitution, and the 1984 Dasuki report' (Ola, 1995:55). And other sources of the above intention of government included implementation guidelines of 1988, Decree No. 23 of 1991 and the 1999 Constitution. It would be observed that the modifications virtually removed the powers of personnel administration from the LGCs to the LGSCs the creation of the State governments, contrary to the above provisions and stipulations. This observation is without prejudice to the merits of the role of LGSCs as noted earlier.

True to our above assertion some of, if not indeed all, the LGSCs have interpreted the latter dispensation to mean that they are fully in charge of all LG personnel matters and that the junior staff personnel matters are being administered or handled by the LGCs on behalf of the LGSCs. To drive this point home, some of the LGSCs have expressly stated in their annual reports that all LG staff matters are within their purview contrary to the above provisions. For example, in Edo State (2005:11) annual report, the LGSC stated that it had responsibility 'To appoint, post, promote and discipline employees of the LG on salary grade level 01 and above'. One of the writers interviewed the Secretary of the LGSC on this statement. He confirmed that it was not wrong. According to him, the LGs appoint, promote and discipline junior staff on salary grade levels 01-06 on behalf of the LGSC. The Yobe State (2003:3) annual report stated that the activities of LGs in the appointment and promotion of staff were done 'on delegated powers'. Similarly, some LGSCs have stated that they have 'the responsibility for manpower planning, development and

training in the LG Service' (see, Edo State, 2005:12; Imo State, 2004:16), whereas that responsibility was expected to be performed by the LGSCs in respect of 'the senior grades (Grade level 07 and above) of the Local Government Service' (Oyelakin, 1992: 14, Edo State, 1998:19). That Edo State LGSC in 1998 stated that its 'responsibility for manpower planning, development and training' was restricted to the senior grades (07 above) and in 2005 the LGSC stated that it performed the responsibility for all the staff of the LGs is a classic representation and illustration of the dwindling autonomy of LGs in personnel administration in Nigeria. It is basically representative of the happenings in many other LGs in Nigeria.

Local Governments' Bureaucratic/Management Base

This is the last dominant or critical area where an examination of LG autonomy in Nigeria is of great interest to this paper. Before the 1976 reforms, the autonomy of the LG in bureaucratic or management base was weak all over the country. This was generally because of varied problems in the different LGs. For example, there was 'lack of administrative capacity at the local level' in spite of partial changes or reforms of the native authority system in the Northern States. There was the general problem of the excessive 'powers of the State government employee the Resident' over the LGs in the Eastern as well as the then Bendel States. And there was the 'excessive bureaucratic control exercised by the Ministry of LG over local authorities in the Western States (Gboyega, 1993:237-238). The situation was, therefore, basically similar all over the country the dominance of the State governments over LGs' bureaucratic or management autonomy all over the country before the 1976 LG reforms.

The tight bureaucratic or management control over LGs was contained in the Public Service Reform Report (popularly referred to as the Udoji report, Udoji being the Commission Chairman's name) of 1974 (Nigeria, 1974a). The Federal government's views on the report were issued in December, 1974. These reaffirmed the State governments' control of LGs because the Federal government accepted that the Divisional Officers (DOs) who were State governments' appointees 'should, more effectively coordinate the services provided by the State functionaries... at the Divisional level' (Nigeria, 1974b: para. 48).

However, when the guidelines for the implementation of the 1976 LG reforms were released, the post of DO was abolished, but the Ministries of LG were not only retained but given additional function 'to establish research and development planning units to provide for the continuous improvement and effectiveness of the LG system' (Nigeria, 1974b: Para.48). In addition to that function, which was officially stated and which no doubt constituted interference with LGs' autonomy such as their initiative, Gboyega (1993:251-252) noted that 'there was still considerable interference' by the State governments in the

administration of local affairs. But he justified some of the interference as a healthy 'surveillance' maintained by the Inspectorate Division of the various Ministries of LG, so as to avoid abysmal financial mismanagement, 'nepotism, arbitrariness and political jobbery' that had been exhibited in the past LGs. In deed, Orewa and Adewumi (1992) reported some cases of mismanagement and improper accountability on the part of some LGs in Bendel (now Delta and Edo) and Kaduna States, which some State governments, under the concept of healthy surveillance, dealt with decisively during the period.

Thus, continued the existence of the Ministries of LGs all over the country with generally the following functions: to give advice, assistance and guidance, rather than excessive control. Specifically, the ministries' functions included advice to the councils on the formation and execution of policies, regular inspection of their financial records, ensuring adequate quantity and quality of staff, providing guidance for community development and ensuring timely approval of budgets of LGs. (Orewa and Adewumi, 1983., Ola and Tonwe 2005). But equally important were the processes that LG matters went through at the State level: from the Divisional Officer to the Ministry, to the Auditor-General in case of financial matters, to the appropriate Divisions in the Ministry for action on different aspects before approval could be given by the Commissioner or Governor.

It is generally agreed in the literature that the role of the ministries of LG was excessive in the control of LGs (see, e.g., Gboyega, 1993., Ola and Tonwe, 2005). This unsavoury situation bordering on exceeding limitations to LG autonomy, no doubt, contributed to the Federal military government's bold step on the 1st October 1988 independence anniversary announcement on the abolition of the ministries of LGs all over the country. In the words of Ola and Tonwe (2005:106), "to contend that the control of these ministries over local governments was excessive was to say the least". Hence they were replaced with a Department of Local Government located in the Governor's Office 'with circumscribed powers' (Ola and Tonwe, 2005:107). This was clearly indicated in the words of the Handbook on Local Government Administration (Oyelakin, 1992:28) that "the implementation of the presidential system in Local Government has introduced far-reaching innovations aimed at giving greater autonomy to Local Governments."

The functions of the Department of Local Government as spelt out in the Handbook included the following: (a) Issuing guidelines for the preparation of development plans and annual estimates to local governments to ensure conformity with national development objectives; (b) assisting needy LGs in the preparation of development plans and annual estimates; (c) providing the Secretariat for the Joint Action Committee of the LGs in the State; (d) monitoring and ensuring the implementation of guidelines from higher levels of government; (e) advising the State government on matters relating to the creation of new Development Areas from

LG Areas; (f) coordinating common services where applicable; (g) dealing with complaints and petitions from LG Areas; (h) ensuring that 10% of the State's internally generated revenue is remitted to the LGs in the State as and when due; (i) ensuring that the State government contributes its own quota (2.5%) of basic salaries of LG personnel to the LG Pension Fund; and (j) ensuring that the quarterly returns of the actual income and expenditure of LGs in the State are promptly rendered to the office of the Vice-President and the Central Bank of Nigeria (Oyelakin, 1992).

The above functions were numerous or rather comprehensive to the extent that the Department and the Deputy Governor who had responsibility to oversee the Department were overwhelmed with work. According to a Ministry of LG official in Edo State, the volume of work partly informed the need to establish a Ministry where a Commissioner could take on some high ranking responsibilities, such as approval of reasonable amount of money, up to about twenty million, on behalf of the Deputy Governor. In deed, some of the numerous functions of the Department of LG as spelt out above would appear to be rather tasking for the Deputy Governor and the Department to handle. The questions are: should the functions be so numerous? With the share volume of the functions, did they not automatically impinge on LG autonomy? The answers are obviously No and Yes, respectively.

The sheer volume of these functions was enough for the raising of eyebrows, coupled with their implementation. The resultant effect was that the LGCs continued to agitate for more autonomy. They were supported by writers and scholars who felt that the scaling down of the status of the Department to a Unit of LG would carry with it implications for reduced functions and automatic increase in the autonomy for LGCs. In the words of Ola (1995:55-56), "the argument has been made many times over that what we need is a unit (not a Department) in the Governor's office to assist LGs whenever needed." The functions of the unit should be restricted to the issuance of 'general guidelines' and some kind of monitoring which must be reduced 'to a minimum':

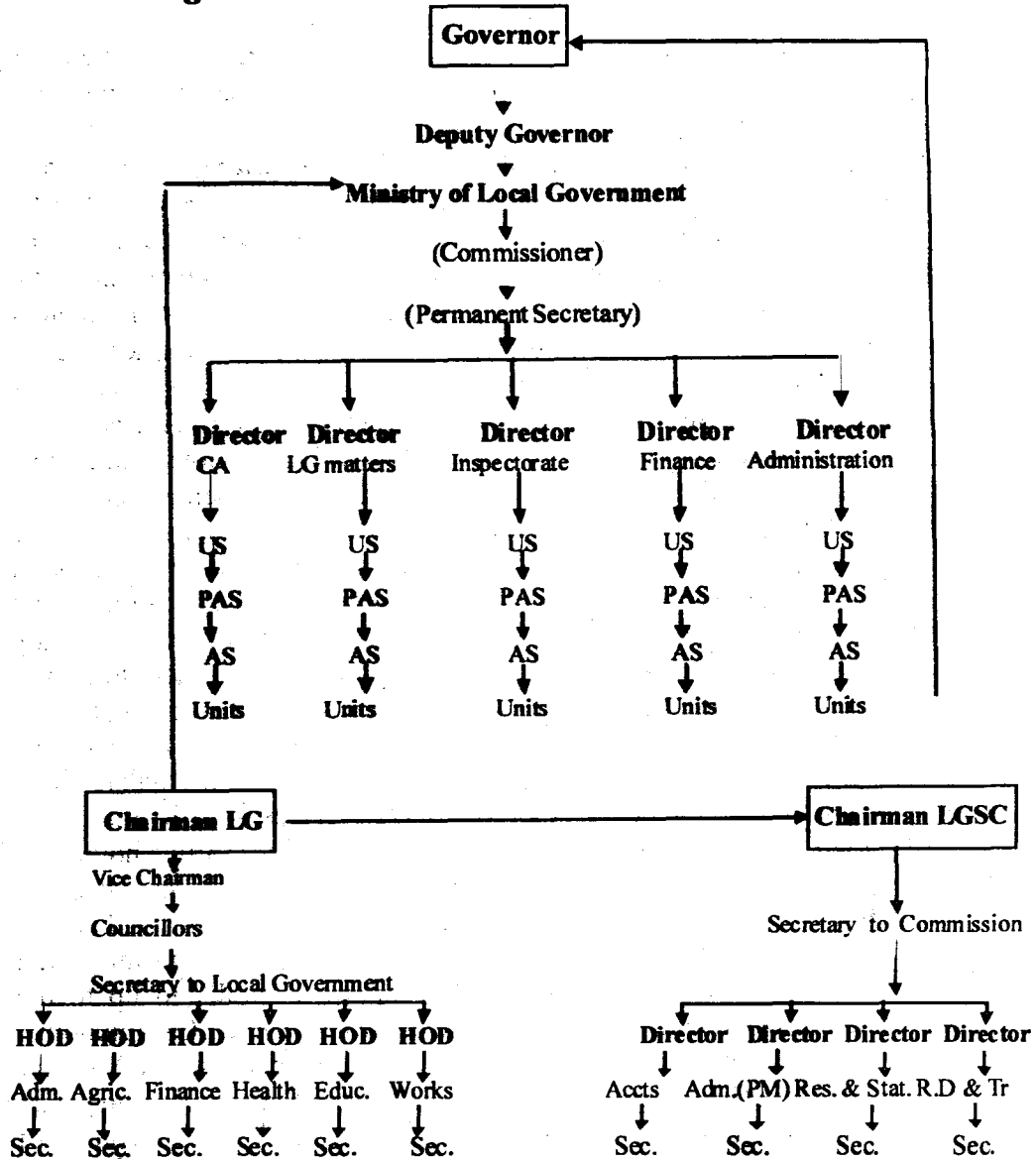
This situation subsisted until 1999 when a civilian government took over the reigns of power from the military rulers. It was expected that the civilian government would consider the agitations of the LGCs and some writers and scholars and replace the Department with a unit of LG. By 2003, the Federal government tried to reform the LG system because of alleged poor performance of LGCs. A Committee was constituted under the chairmanship of the Sultan of Sokoto. However, with the pressure from the LGCs, Association of Local Governments of Nigeria (ALGON), civil society groups and the threat to take the Federal government to court, and with the tacit approval of the State governments, the reform idea was shelved. Elections were conducted into the LGCs in 2004 instead of 2002. The Federal government gave up the idea of LG reform and the Department of LG continued to exist.

With the above victory which seemed to have clipped the wings of the Federal government to some extent in LG affairs, the State governments emerged stronger in their relationships with the LGCs. In deed, some of the State governments embarked on the fragmentation of LGs or creation of additional LGs which they wanted to impose on the Federal government for recognition. The most remarkable was the creation of 50 LGs in place of the existing 22 by the Lagos State government in 2005. The Federal government has successfully resisted such arbitrary creation of LGs which did not strictly conform with the provisions of s.8 of the 1999 Constitution. As a further step to assert their authority over the LGCs especially in a civilian regime, a number of State governments since 2003, rather than change the Department of LGs to a unit as agitated for by the LGCs themselves, some writers, scholars, etc., changed to the erstwhile ministry of LG (MLG). By implication, the ministry obviously has more personnel than the Department had. These include the Commissioner, Permanent Secretary, Directors of Departments, etc. All these now occupy the position that the Director of the Department of LG previously occupied. The MLG, for example in Edo State, has many staff, functions and Departments.

The functions of the Ministry, which are rather comprehensive, include monitoring and inspection of LG projects, ensuring compliance with general guidelines from higher levels of government, servicing 'State Joint Local Government Account' Committee and LG Audit Alarm Committee. Others are monitoring of expenditure patterns of LG and issuing directives to them to ensure judicious use of funds, assisting needy LG councils to prepare annual estimates and national development plans, and coordinating all matters relating to LG reforms. There are also issues of setting targets for LG to improve on internal revenue generation, development of manpower resources in LG services, security matters in LG areas, LG assets sharing, and conditions of service of political office holders in LG and other staff matters (Edo State, 2006). A Ministry official said that the supervision and control exercised by the Ministry over LGs is very tight and that LGs could hardly do anything without obtaining approval from the MLG. In some cases, the official continued, processing of requests for approval could go up to the Governor's office, thus extending the bureaucratic control over the LGs' autonomy. This situation largely obtains in all the States of the federation because as a Ministry official said, while the LGs are agitating for autonomy, the State governments are tightening their hold on them because of the benefits accruable from such control of Lgs.

The creation of the Ministry of LG and the existence of the LGSC in all the States of the federation mean that the LGCs have a lot of interactions to make in the course of their operations. Figure 1 provides a simplified view of the structures of such interactions.

Figure 1: An Integrated Organisation Structure of State, LGSC and Lgs' Relations in Nigeria.



Sources: Adapted from State, LGSC and Lgs' Organisation Structures and discussions with officials.

Figure 1 is simply designed to indicate the complex relations in which LGs in Nigeria are involved since the recent reintroduction of the Ministry of LG all over the country. It shows that the LGs are in many relations with the State governments and

LGSCs. The interactions generally start with the Commissioner and the Chairmen, LGSC, respectively. Yet, all interactions may be processed downwards and upwards in the organisation structures in the LGs themselves, the LGSCs and the State governments. It can, therefore, be well imagined what LGs experience in the operations of the bureaucratic/management regulatory provisions discussed in this paper. These multifarious interactions, no doubt, detract significantly from LG autonomy in Nigeria. What can be done?

Suggestions/Recommendations

The following dominant recommendations are germane to this study: relative autonomy to LGs, increased internal revenue generation, extent of bureaucratic control, application of rule of law, representative LGCs, size of LGs and staff of LGCs.

Relative Autonomy

LGs in Nigeria should be satisfied with relative, rather than absolute or exceeding, autonomy. They seem wrongly to think that autonomy connotes complete hands-off from their affairs by the higher level governments (Federal and State). No level of government, any where in the world, be it national, central, federal or state government, enjoys absolute autonomy. As has been stated earlier in this paper, the Federal government operates an autonomy which is limited by the pressures from the States and LGs. Other nations as well as international organisations such as the United Nations and the World Bank also impinge on the Federal government's autonomy. The State governments' autonomy is pressured by the Federal and LGs, etc. And like absolute power which tends to corrupt absolutely, absolute autonomy would not only corrupt LGs absolutely but would equally be dangerous. We, therefore, agree with the Federal government and other writers on the need for relative autonomy for LGs in Nigeria (Oyelakin, 1992; Akpotor, 1995., Omoruyi, 1995). The Constitution and other governmental records, e.g., Handbook on Local Government Administration, should be the guiding documents in the matter, they should be respected. They do not grant LGs absolute, but relative, autonomy. The courts can be relied upon to uphold LGs' constitutional, legal and administrative autonomy and recourse should be made to the courts as and when necessary.

Internal Revenue Generation

LGs should work harder to increase their revenue generation capacity. In our discussion in section three of this paper, it was argued or asserted that the LGs in Nigeria generate very low income. Two areas which the LGs have not exploited enough are personal income tax (other than PAYE) and the tenement rates. The reasons for this include laziness and the onerous task involved in the collection. The LGs sometimes complain that the State governments do not allow them collect some rates such as on trucks or transport,

etc. The State governments are mindful of the possibility of the collection of some rates constituting what is called multiple taxation or rate collection. This should not in any way discourage the LGs, for such are some of the monitoring actions of the State governments enshrined in the Constitution.

Many issues are germane in the internal revenue generation by LGs. They include the determination of the fiscal jurisdiction or constitutionality of the rates, objectivity and consistency in the collection by the local councils. More importantly there is the vexed issue of the use to which the rates so collected are deployed. The basic recommendation here is that LGs' internal revenue generation should be shored up. This can be done through harder work, objectivity, consistency and respect for the constitutional provisions, e.g., on multiple taxation, which the State governments try to enforce.

Extent of Bureaucratic Control

We have noted earlier that some level of supervision of the LGCs is salutary. This, according to Gboyega (1993:251), could promote 'much healthier surveillance' of the activities of LGs, to avoid a rapid deterioration 'to the abysmal level of probity exhibited [by some LGs] in the past'. Another reason for the issuance of some general guidelines and the exercise of some level of supervision is to ensure that LGs' activities dovetail into the State and Federal governments' objectives, in order to assist in coordinated national development. Because of the above, we agree with Ola's (1995) suggestions that the level of supervision of LGs should be such that is rendered only when needed. This should be done by a unit, not a Department or Ministry of LG, in each State. The functions of such a unit, Ola (1995:55-56) suggests, should be the issuance of 'general guidelines' on LG budgets preparation. The unit could also visit and monitor LGs from time to time to offer needed assistance 'rather than sit at the headquarters expecting the local councils to make submissions that could then be subjected to critical examination'.

With the kind of high calibre staff that the LGs are capable of attracting following their improved conditions of service, which are virtually similar to those of the States, they would require minimum supervision. They need more mutual interaction with the State governments.

Rule of Law

Where what Hoff (2000:164) has called the 'rule-of-State Law' operates, arbitrariness is the lot of the people. The rule-of-State law is the law made by the State for some categories of persons, not everybody in the society. It allows some people, for example, the ruling elite at all governmental levels, including the LGs, to live above the law. But if the rule of law operates, everyone will be under the law and be conscious, afraid, respect and abide by it. It will automatically guide the State functionaries, including the LG personnel, to

behave properly instead of arbitrarily. The rule of law must therefore be enforced at the LG level.

The recommendation on the rule of law applies also to the State and Federal governments, to respect the Constitutional and other provisions on LGs. The States should give the LGs their appropriate financial allocations from the State revenue and from the federation accounts channeled through them to the LGs. Only then can the State governments have the moral justification to even exercise minimum supervisory powers or authority over the LGs. The States should not take actions, e.g., withholding of LGs' revenue, that can destabilise the LGs which are part and parcel of them. The rule of law should be allowed to hold sway on the relationships between the LGs and the State and Federal governments. In upholding the rule of law and being only positive to the LGs, the higher level governments are in fact, being positive to the people of each LG. The LGs are constitutionally helping the States and the Federal governments to improve the lots of their people and this should be well understood.

Representative LGCs

Flowing from the general recommendation on the rule of law, we restate that the constitutional provisions should be followed on constituting LGCs. There should only be democratic LGCs and not run by appointed state personnel. Thus, like the federal and state government elections, LGC election should be held as and when due.

Size of LGs

Again, the constitution should prevail in this matter. As Gboyega (1993) rightly noted, fragmentation of LGs will only harm their autonomy. This should not be the case. Only viable LGs, not based on only political consideration, should be created, to serve the people positively.

Staffing of LGCs

On staffing, as we noted in the study, there are many qualified candidates who are unemployed that can be employed by the LGCs. Only the regulatory provisions should be operated by the LGSCs. They should not continue with senior staff (Grade level 07 and above) personnel administration for the LGCs. The LGCs can easily get qualified people, especially with their attractive and competitive conditions of service coupled with large scale unemployment in the economy. The personnel administration should move to the first alternative in which the LGs are to be in charge of all staff. The guidelines should be provided and only enforced by the LGSCs to ensure faithful implementation by the LGCs.

Conclusion

This study has done an extensive work on regulatory provisions for LGs' autonomy in Nigeria with a view to ascertaining their extent and application.

This is because adequate autonomy is largely an enabling environment for LGs' positive operations. As a basis for a common understanding of the study, some extant concepts such as autonomy, decentralisation and local government were briefly reviewed.

A relatively detailed and critical examination of the issues involved revealed that the Nigerian government has quite some constitutional, legal and administrative provisions and arrangements aimed at promoting LGs' autonomy. Some of these are the size of the LGs, which is expected to have a minimum population figure that can support a functional LG, and financial arrangements which include statutory allocations from the Federal and State governments. Other financial arrangements include allocations from the value added tax and stabilisation fund from the Federal government. They are designed to assist LGs absorb or withstand some sudden shocks and enjoy financial stability. And, of course, internal revenue sources are part of the financial arrangements.

To remove these arrangements from the realms of subjectivity, whims and caprices, the Nigerian government has provided elaborate checks and balances in the Constitution such as s. 7 on democratic LGs. Others include s.8 of the Constitution and provisions in the Guidelines on the creation and size of LGs respectively. There are those on according LGs substantial control over their staff. And, of course, elaborate provisions on LGs' finances.

The study, however, found that the elaborate checks and balances in the books, which were expected to promote and protect the autonomy of LGs, have, by and large, been mere formality. This means that the provisions are far from being faithfully implemented. For example, LGs were dissolved and Caretaker or transition Committees appointed in some years such as 1980, 2002-2004 and 2007 respectively against the provision of democratic LGs in the Constitution. Of course, dissolution of LGs was the order during the military regimes from 1984 to May 1999. It has also be found out in the study that the LGs themselves have not been working hard enough through internal revenue generation to support the sustenance of their autonomy.

Some relevant recommendations proffered to ameliorate the situation are the following: the constitutional, legislative and administrative provisions and arrangements on the LGC as a third tier of government in Nigeria should be strictly respected. The LGs should be satisfied with relative, rather than absolute, autonomy. LGs should work hard to institutionalise themselves and increase their autonomy through more internal revenue generation. Less control should be exercised on LGCs. Finally, the rule of law should be given its pride of place in the issue of LG autonomy in Nigeria.

This study promises to benefit some other less developed countries in similar position like Nigeria on LG autonomy. They might wish to adapt the insights from this study, *mutatis mutandis* for improving their LG system.

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