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THE IMPERATIVE OF LOCAL GOVERNMENT AUTONOMY AND INTERGOVERNMENTAL RELATIONS IN NIGERIA

Wada Enejo[1] & Aminu Isa[2]

[1] *Department of Public Administration, Federal Polytechnic, Idah, Kogi State.*
Email: *wadaenes@yahoo.com* ***(Corresponding Author)***
[2]*Department of Political Science, Federal University of Lokoja, Kogi State.*
Email*: isaminu2013@gmail.com*

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Abstract
The nature of intergovernmental relation in Nigeria has over the years eroded the powers and functions of Local government administration in Nigeria. It has subsequently relegated the third tier of government in a federation (i.e local government) to a subsidiary or an appendage of the second tier of government (i.e the state government). Thus, this paper intends to show the relationships among the three tiers of government since the adoption of the federal system of government in Nigeria. The nature of this relationships borders on the revenue allocation formula, personnel management, tax powers amongst others. Available literature on intergovernmental relations and local government were fully utilized in the paper. The findings of the paper amongst others indicates that local governments in Nigeria were not enjoying true autonomous status as the third tier of government in the Federation as a result of excessive state government interference in terms of financing and staffing. The paper recommends among others that there is an urgent need to devolve more responsibility and autonomy to local government authorities to enable them function effectively and efficiently as the third tier of government in Nigeria.
Key words: Intergovernmental relations, local government, autonomy.

Introduction
Intergovernmental relations in Nigeria has over the years especially since inauguration of the Richard constitution of 1946 and subsequent structuring of the country into a federation of three regional governments and a central (federal) government, remained quite contentious. The level of these relationships between and within the nation federating units (now consisting of federal, state and local government) particularly as it relate to revenue sharing has continually remained issues in the front burner of the nation's polity. The encroachment of local finance by the state government has negatively affected the performance of local government in terms of its constitutional responsibilities. The setting up of state and local government joint account committee, local government service commission, ministry of local government and chieftaincy affairs and other allied agencies at the state level have made local government autonomy a mirage in Nigeria. Hence, the paper seeks to examine the nature of local government autonomy as well as its relationships with other levels of government.

The methodology
In writing this paper, the population of study was drawn from sampled states and local government within the north central zone of Nigeria (ie middle belt). Accordingly, the following states were surveyed, namely Kogi, Benue, kwara, Nassarawa, Niger, and plateau State. The view of respondents on intergovernmental relations as it concerns local government autonomy, staffing, finance and security relations were sought. These responses were tabulated and analyzed using simple percentages. Literatures from past studies were used to help in

understanding the findings from the field. At the end, the study concludes and recommends future direction of intergovernmental relations that would make local government autonomy a reality in Nigeria.

Conceptual Exploration

The term intergovernmental relations refers to a complex interrelationships among federal, state and local governments that involve political, fiscal, pragmatic and administrative process in which higher- level governments share revenue with lower-level governments but with special condition that the lower units must meet to receive financial aid. (L.C. Lemay 2002:103)
From the above, intergovernmental relations has to do with how local government relate with the state and federal government. This network of relationships or pattern of interaction covers a wide range of areas among which are: establishment, Structure, finance, functions, staff matters etc. The discussion of this paper is restricted to the following areas: autonomy, finance, security and staffing of local government and how on these matters, they relate with the other two levels of government.

According to Longmans' dictionary of contemporary English (2003:59) "autonomy connotes the right of self government or management of one's own affairs". This definition carries with it the notion of not being "subject to the authority of another". Nwabueze in Adeyemo(2005)seems to agree with this notion when he defined the autonomy under a federal system to mean that "each government enjoys a separate existence and independence from the control of the other governments" It is an autonomy which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, Governor, Court etc. but that each government must exist not as an appendage of another government but as autonomous entity in the sense of being able to exercise its own will in the conduct of its affairs free from direction of another government. According to Nwabueze, autonomy would only be meaningful in a situation whereby each level of government is not constitutionally bound to accept dictation or directive from another (Adeyemo, 2005).

In yet another contribution, Davey (1991), opined that "Local autonomy is primarily concerned with, the question of responsibilities, resources and discretion conferred on the local authorities. As such discretion and responsibility are at the core of local government". This presumes that local government must possess the power to take decisions independent of external control within the limits laid down by the law. Many writers are however of the view that within the setting of intergovernmental relations, local government is not autonomous and cannot be completely autonomous. Adeyemo (2005)belong to this school of thought when he argued that there can never be an absolute autonomy because of the interdependence of the three levels of government and this bring into focus the inter-governmental context of local government autonomy. The federal, state and local governments rule over the same population. If they are to achieve the purpose of their creation and not to waste the meager resources at their disposal, there must be a definition of the boundaries or arena of operation of each of them.

The consideration of the autonomy of local government is a question of degree. Ukertor (2009:339) averred that local government autonomy refers to the degree accorded the 3rd tier of government with respect to legal, administrative, and financial independence within constitutional limits. He contended that, whereas intergovernmental relations should be characterized by partnership, control appears to be the dominant theme in Nigeria.

Two issues have always dominated the discussion on local government autonomy. These are ‘’Paternalism and ‘’Populism’’. Paternalism refers to the view that local governments have to be regularly controlled, supervised, guided and occasionally punished to get to work. Populism on the other hand advocates and entails unbridled local democracy opposed to any form of central interference (Bhattacharya in Ukertor, 2009:340).

In Nigeria, paternalism seems to be the norms as local government have not enjoyed the unfretted freedom expected of them giving the level of interference by higher level of governments. This is against the resolution of the 1979 Hague conference on local authorities which resolved that local communities should preserve their independent personality and existence to the extent that they wish to do so (Leemans in Ukertor, 2009:340).

Ogunna (1996:350) sees local government autonomy as the freedom of local government to recruit and manage its own staff, raise and manage its finances, make byelaws and policies and discharge its functions as provided by law without interference from the higher governments. He was quick however; to add that local government autonomy in theory and practice is never absolute. Like the doctrine of separation of powers which is limited by checks and balances, local government autonomy is limited by local government relations with higher levels of government. In the view of Okoli (2013), autonomy of local government in relation to other levels or tiers of government manifests itself in three critical areas as follows:

a) **Authority Relationship:** The authority relationship among the national, state and local governments is very crucial. It is the pattern of relationship that will determine whether what obtains is local government or local administration in the first place. Where the local unit enjoys a grant of authority over specific area and wide range of functions, then what obtains is a devolved local government. But where, on the other hand, the unit enjoys a grant of authority just enough for execution of specified functions and services then what obtains is a deconcentrated local government or indeed a local administration.

b) **Finance:** This is another crucial element of autonomy. Where the local unit has adequate and independent sources of revenue for the initiation and execution of its specified functions and services, then local government obtains. On the other hand where the local unit is not financially independent, then independent action is not possible, and what obtains is local administration.

c) **Personnel:** Any local government must be able to recruit and maintain its staff. The authority to ‘’hire” and “fire” is one of the determinants of organizational autonomy and maturity. Any organization that depends on another organization for its personnel, can, at best, be described as an extension of that other organization, as the loyalties of the employees will most certainly go to the organization that has control over them(Okoli,2013).

The dissatisfactions often expressed by local government with the existing arrangement for managing intergovernmental relation are traceable to the glaring lack of autonomy for local governments. This lack of autonomy for local government is manifested in many dimensions and has its roots in the constitution and several other guidelines issued by government from time to time. Despite the far –reaching provisions of the 1976 reforms and the 1985 Dasuki’s report, to guarantee local government autonomy, local government both in theory and practice remain part and parcel of the state in which they exist. This is further buttressed in the guideline

for implementing the local government (Basic constitutional provisions as amended by decree no. 27 of 1991) which states that local government in Nigeria shall be charged with, among other functions as may be assigned to it from time to time by the House of Assembly of the state in which it is situated. This means that local governments are"Subject to the authority" of the legislative arm of the state government. The limitation of the autonomy of local government is manifested in several other areas listed below:

1. The ministry of local government as an agency of the state exercises stringent controls on all the activities of local governments.
2. All byelaws of local governments have to be approved by the ministry of local government before they can come into force.
3. Annual estimates of local governments are subject to the approval of the ministry before they are implemented
4. The ministry exercises very powerful control over local governments through its inspectorate division.
5. The Auditor-General for local governments at the state level carries out annual audit of local government accounts and their report are usually sent to the Auditor-General for scrutiny.
6. The state government provide local government with the financial memoranda which guides financial management at the local government level, and
7. The local government service commission (L.G.S.C) an organ of the state government is charged with the responsibility for the appointment, promotion, training, transfer and discipline of staff of local government on grade level 07 and above. For staff on grade level 06 and below, their matters are handled by the junior staff management committee (J.S.M.C) whose composition and functions are spelt out in the 1988 civil service reforms for local government. In handling personnel matters of this category of staff, the J.S.M.C will have to notify the L.G.S.C on major decisions affecting staff.

The above in a nutshell are characteristics of the limitations of the autonomy of local government as it relates to other tiers of government in Nigeria. Commentators on these issues of IGR are of the opinion that even though some state agencies serve as clearing house and coordinating centers on the activities of local governments, it had in many ways constituted a hindrance.

As far as finance is concerned, this paper posits that finance is the bedrock of any organization and if local governments are to perform their statutorily assigned functions satisfactorily, they must be funded adequately. To fund the huge responsibilities saddled on local government, section 149 of the 1999 constitution stated that the revenue in the federation account shall be allocated among the federal, state and local government with the National Assembly being empowered to decide the proportion of the amount that would go to each level of government and to also decide what proportion of state revenue that each state should assign to its local governments. Furthermore, section 7(6) of the constitution provides for three major sources of revenue for local government councils.

a. Federal statutory allocation from the federation account as at then 10% but now 20%.
b. State statutory allocation-10% of states internally generated revenue,
c. Internally generated revenue from:
1. Taxes and rates,

2. Licences and fees
3. Revenue from commercial undertaking and
4. Miscellaneous services.

The 1976 reform guidelines stated that property rating as far as locally generated revenue is concerned is the only one, which could yield large sums of money to local government. But it was quick to mention that, «the main limiting factor in the extended application of property rating is valuation.(FRN:2002;13).The allocation of revenue (Federation account etc) Act 1981 passed by the National Assembly assigned 58.5% of the Federation Account to the Federal Government,26.5% to the state government and 10% to the local government. This law also stipulates that each state would transfer 10% of its total revenue to its local government(Gboyega:1999:111).Even though another committee was set up to look into the Revenue Allocation Formula (RAF) in 1984,its provisions did not affect the share of revenue allocated to local government. By 1990, a new revenue allocation formula (RAF) was announced by the federal government, this time increasing the amount to the credit of local government to 15%.A later adjustment to RAF provided 20% to local government.

One might add here that despite the beautiful and far reaching provisions and arrangements to make local government financially buoyant and an effective level of government at the grassroots, local governments have experienced a rather disturbing interference from the state government. At every stage of the country's political development, local government has suffered lack of freedom to operate as provided by the constitution due to the control exercised by the states and federal government.

These disturbing interventions notwithstanding, local government relate with other levels of government as far as finance is concerned in a broad range of issues. For example, the federal and state government under the constitution of the Federal Republic of Nigeria have the power to direct or cause to be directed an investigation into the manner in which the money they disbursed to local governments were actually applied. This is with the primary aim of exposing corruption, inefficiency and waste in the disbursement or administration of funds appropriated" to local government by the federal and state governments (Ogunna, 1996:361).

In addition to the above, local government relates with the office of the Auditor General for local government and his officials. These officials are appointed and controlled by the state government. They are charged with the responsibility of auditing the annual accounts of local governments within the state. As observed again by Ogunna (1996:360) the office of the Auditor-General is instituted to "ensure public probity and accountability in the local government". Furthermore, the state ministries of local government have the responsibility of guiding and directing local government in the preparation and approval of their annual estimates (Budget) before they are implemented. Apart from ensuring that there is conformity of local government budgets with state government policies, the state government exercises a lot of control on the financial policies and programs of the local government.

In respect of security matters, local government relates with the federal government through the Nigeria Police Force (NPF), the State Security Service (SSS), Nigeria Security and Civil Defense Corps (NSCDC) etc. One of the primary functions of the local government is to maintain law and order within their areas of jurisdiction. Little wonder therefore, that the chairman of the local government is referred to as the Chief Security Officer of the local government area. This important function cannot be discharged without the existence of a viable

police force and other security agencies like the state security service (SSS), Nigeria security and civil Defense corps (NSCDC) amongst others in the local government area.

On the issue of security in the local government, the federal government in response to the Dasuki committee's recommendation noted that necessary action was to be taken to evolve close liaison between each local government and the security formations in its area through security agencies as statutory members of security committee. As far as staff matters are concerned, the states and federal government relate with the local government on staff matters. The local government service commission is saddled with the responsibility for the appointment, transfer, promotion, and training of local government staff (FGN: 2002:17), the federal government provides staff training funds and programs for the training of local government staff across the country. In this vein, the federal government also provides an approved scheme of service for the local government, the pension scheme and local government pension funds for staff qualified to benefit from them. In the next aspect that follows, the study examines these pattern of relationships based on the data generated from secondary sources.

LOCAL GOVERNMENT AUTONOMY AND IGR

In the survey, data was generated on the issue of autonomy of local government. The table below represents the sampled opinion of some selected local government in six north central states (middle belt), as to whether or not local governments are enjoying autonomy.

Table 1: **Opinions of some Selected Local Government Officials as to whether or not local government enjoy autonomy**

OPINION	NO. OF L.G.A.	PERCENTAGE
YES	5	8.33
NO	55	91.66
TOTAL	60	100

Source: UNDP survey on capacity building, 2013

The dissatisfaction expressed by local government with the existing arrangement for managing intergovernmental relations is traceable to the glaring lack of autonomy for local governments. This lack of autonomy for local government is manifested in many dimensions and has its roots in the constitution and several other guidelines issued by government from time to time.

LOCAL GOVERNMENT FINANCE AND INTERGOVERNMENTAL RELATIONS

Most local government surveyed does not see any equity in the present arrangement for sharing revenue from the federation account. In the survey, the study sought to find out the opinions of local government on this contentious issue of revenue allocation formula. There is a general consensus among most local governments surveyed across the north central states that the current revenue allocation formula is not equitable. The high score of 91% as shown in table 2 below demonstrate the vehemence of this lack of equity.

Table 2: **Opinion of Local Government on Revenue Allocation Formula: Is the Existing Revenue Allocation Formula Equitable?**

	OPINION	
STATE	EQUITABLE	NOT EQUITABLE
Kogi	-	10
Benue	-	10
Kwara	2	8
Nassarawa	1	9
Niger	-	10
Plateau	2	8
TOTAL (LGS)	5 (8.3)	55(91.7)

Source: UNDP Survey on capacity building, 2013.

From the table above only plateau state had equal ratings to this question while Kogi, Benue, and Niger States were totally convinced that equity does not exist.

LOCAL GOVERNMENTS AND SECURITY

The findings in most local governments surveyed across the sampled states indicate that the Nigerian Police Force (NPF) and other security agents have been assisting the local governments in the area of maintenance of law and order, provision of security reports through security committees, recovering of outstanding local government revenues, provision of security during crisis and disputes as well as protection of lives and properties. An instance of this collaboration was found in surveys carried out in local governments of Kogi State. They were all in agreement that relation between the police, State Security Service, Nigeria Security and civil Defense Corps and the local government authorities covers the area of:

a. Maintenance of law and order
b. The recovery of outstanding local government revenue
c. Advice on security matters affecting the local government and
d. Crime prevention

In Benue State, the view was that police and other security agents maintain law and order in the local governments, provide security, the security committee gives report on local government security and provides conducive environment for peaceful conduct. The local governments surveyed in Kwara State maintains also that police and other security agents in the local government perform similar functions as already mentioned in the two other states.

RESEARCH FINDINGS

The local governments are of the view that the existing mechanism for intergovernmental relationship is ineffective. The overwhelming majority of LGA'S reported that they did not enjoy the autonomy conferred on them by the constitution, and that almost a master-servant relationship is kept with the two upper tiers of government. This feeling was in the recent past demonstrated the action of the federal government to interfere with the decisions of electoral tribunals on the eligibility of persons elected as local government Chairpersons. This was an unnecessary ''potty-training" of the local communities, an action that could be interpreted as public incitement. In a similar fashion, the federal government directed that 5% of the LGA's revenue should be set aside for paying remuneration to the traditional authorities. This does not indicate that LGA's are free to act as the third tier of government as they were designed to be.

Furthermore, it was observed that most of the power conflict result from areas of overlapping functions (Concurrent) particularly those relating to the provision of adult and vocational education, development of agriculture, provision and maintenance of health services. This usually engineer tension and conflict particularly where the issue of funding is concerned.
A summarized version of the responses of LGA's on the factor impeding effective IGR in Nigeria are itemized below:

1. 79% of the LGA' expressed the view that they were not enjoying true autonomous status and the reasons for lack of autonomy were given as: excessive state government interference and the top levels of government, deduction of LGA's funds at source, imposition of policies on the LGA's and lack of freedom to initiate and approve development projects beyond N100, 000.00 etc.
2. Almost all the LGA's believe that the current revenue allocation formula is inequitable.
3. Over 53% of the LGA's believe that the mechanism for smooth intergovernmental relations management is not effective
4. 82% of the LGA's complained about state government's encroachment on their revenue powers. A similar high percentage stated that the state governments have not been remitting 10% of their internally generated revenue to LGA's as required by law.
5. The greatest problems encountered by LGA's in their relationship with states and federal government are:

(a) Deduction of their revenue at source especially for primary education which they consider too high
(b) Inequitable revenue allocation formula
(c) State government encroachment on revenue powers of local government and
(d)Delay in remitting grants and allocation from federal and state governments.

CONCLUSION

This paper has attempted to address the place and importance of local government in intergovernmental relations in Nigeria. From the interaction with officials of the local government during the survey, and from the responses to the questionnaire, it was discovered that a 'cold war' is on between the local governments, the state and federal government. Quenching the fire of this 'cold war' are what the local government officials saw as the lopsided intergovernmental fiscal relations between the local government, state and federal government as the thorny issue of autonomy.

Many local governments felt that the revenue allocation formula in force is not equitable. From the survey, it became evident that many local governments in the north central zone and Nigeria at large are dissatisfied with the control of their senior staff by the local government service commission. Finally, a consideration of the question of local government autonomy, finance, security and staffing relation to the other levels of government were discussed. The findings from the study as well as recommendations form the concluding part of the paper.

RECOMMENDATIONS

The research findings discovered in the paper necessitate the following recommendations for local government to be properly termed as the third tier of government in intergovernmental relations of Nigeria federation:

1. Political power should be decentralized to devolve more responsibility and autonomy to the local authorities.
2. Federal and state government should release local government funds due to them as promptly as possible. Most local government complained of late receipt of these funds. There is need to monitor local government expenditure through well trained and qualified corps of internal and external auditors.
3. Deductions of local government funds at source should be reviewed or pegged at the barest minimum to ensure that local government are not starved of funds required for grassroots development.
4. The present revenue allocation formula should be reviewed for equitable distribution of national resources to cater for the heavy responsibilities saddled on the local government councils.
5. Tax, such as value added tax (VAT), liquor licensing, and registration of business premises etc which are currently on the concurrent legislative list should be transferred to the residual list and made the responsibility of the local government.
6.Unnecessary bureaucracies such as the existence of ministry of local government and chieftaincy affairs, local government service commission and the like should be scrapped or reduced to the barest minimum to allow local government have a sigh of relief from excessive control of the state government.

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