



Local Government Autonomy and Rural Development in Taraba State, 2015-2022

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Abstract

Local government is tier of government closest to the people which are vested with certain powers to exercise control over the affairs of the people in its domains. The study seeks to examine how lack of autonomy of local government affects the development of rural areas in Taraba state. The study adopted descriptive research design. The study generated data from array of both published and unpublished materials (Textbook, journals, newspaper, magazine, conference paper, seminar, internet materials, among many others. The study adopted Hegemony theory as the theoretical underpinning of the study. The study found state-Joint local government account and the imposition of caretaker committee system has adverse effect on the development of rural areas in Taraba state. The study concludes that autonomy is a sine qua non for the development of Local Government areas Taraba State. The study recommends the need for a separate account for local government in Nigeria (abolishing of the state-Joint Local Government Account), practice of democratic system of government, among many others

Keywords: Local Government, Autonomy, Development, Rural Development, Taraba state

Introduction

Local governments are created with the ultimate goal of bringing government closer to the people at the grassroots. Local government administrations globally vary in size, structure and operate under different arrangements based on the system of government in different nations of the world. Furthermore, as observed by Mello (2012), local governments globally strive to meet people's demands for goods and services in a cost effective manner. Generally, local governments manifest the characteristic of subordinate system of government or subunit to federal/ central or

state government. It is charged with powers to perform legislative, administrative and quasi-judicial functions to see that development is not only seen but felt in the lives of the rural dwellers or populace. It also has power to formulate policies, prepare budgets and a measure of control over its own staff, with a view to bringing about unhindered development and efficient service delivery to the people.

Ajayi, (2012), Kolawole (1997) and Adewale (1990) argued that among other reasons for the existence of local government are the needs to imbibe the modern ways of administrative practices. This expression finds

position in the need for decentralization, democratic participation, speedy socio-economic development at the grass-root, bridging communication gap and serving as a platform for training of leaders.

In view of this, section 7(6) of the 1999 constitution as amended provides that: (a) the national assembly shall make provision of statutory allocations of public revenue to local government councils in the federation, and (b) the houses of assembly of states shall make provisions for statutory allocation of public revenue to local government councils within the state.

A lot of reforms were carried out to see that local government are not only effective but also bring about development to the people, look at the following reforms: The 1976 reforms look on the broader definition of local government responsibilities and uniformity in staffing and financial activities of local government. Other critical issues consider by the reform includes political, administrative, relationship with traditional rulers, inter-governmental relations on governance functions, and sharing financial allocations. For the first time in the annals of local government in Nigeria, the reform provided for multi-purpose single-tier local government councils. Consequently, they abolished the Divisional Local Administrative System practiced in various parts of the federation. The reform prescript one hundred and fifty thousand (150,000) as a minimum population and eight hundred thousand (800,000) as the maximum population for each local government area. On political functionaries, the reform provision for elective council members. The reform also made provision for revenue grants from federal and state governments. Thus, the

Federal and State Government were to give regular financial allocations to local government to be shared by twenty-five per cent (25%) equity and seventy-five per cent (75%) population (Cinjel, 2022).

The 1999 constitution instead of sustaining the operations of the previous reforms initiated a different practice, all in the name of integrating and crystallizing smooth operation at the local government level (Oyidiran, 2014). The 1999 constitution unlike the former had created room for state joint-joint local government account under the auspices of promoting efficiency, accountability, transparency and prudent use of resources to bring about development in Taraba state and the country at large but it has not because of the fact that monies meant for local government areas are not release on time and if they do is not enough to bring about development of local government areas in Taraba state. The 1999 constitution unlike the previous provide for the democratic governance, the call for democratization without precise number of council composition, pseudo autonomy of the local government as the third tier of government, the governor decide when election will hold in the state, he appoints whoever he wants to head the affair of the local government areas in Taraba state and many others as such development in the local government areas are thwarted (Ahmed, 2015).

Ovaga, (2010) and Onah (1995) observed that 1976 local government reform granted great autonomy, powers and functions to local government satisfactorily in many areas to bring about development in Nigeria and Taraba state at large. It's a mirage in Taraba state as we speak; the government has been interfering with the activities of local

government area in the state as such rural development is not felt by the people of Taraba state. It is in line with this, which this study intends to look at local government autonomy and rural development in Taraba state 2015-2019.

Statement of the Problem

Local government is seen as the bedrock of rural development not only in Taraba state but the country at large. It has gone through a lot of reform geared towards effective and efficient development at the local government level. All the reforms are geared towards autonomy of local government. The reason why we chose to study local government autonomy and rural development was because of the way the state government of Taraba state governments create and determine the existence and functions of local government and in so doing have reduced the institution to a political rather than service delivery one. The constitution has not helped matters even in the funding of local governments, since it has created a State Joint Account for Local Government this has hinder rural development in Taraba state. Hitherto Local Governments had their separate account into which statutory funds from the federation account were paid, but the State governments now interfere with these funds rampantly despite the odds of zero allocation facing some local governments.

Autonomy has also been compromised in the local government area of Taraba state by the government in the area of staffing, funding and service delivery capacities of the local governments. The local government area activities has been taking over by the government of Taraba state in the council as stated above as such the autonomy of the

council for service delivery by the council are no more viable, as such the local government areas cannot boast of autonomy.

It is based on the above that the following questions have been raised:

- a. In what ways does state interference on Local government affairs affect the contributions of local government to rural development in Taraba State?
- b. How has the operation of the State Joint Account impede the development of local government area in Taraba state?
- c. To what extent has the appointment of transition system of Local Government affects development of Local Government in Taraba State local governments?

Objective of the Study

The general objective of the study is to examine how the degrees of local government autonomy affect rural development in Taraba State. The specific objectives are to:

- a) Assess how state interference affects Local government areas in Taraba State?
- b) Ascertain how financial autonomy (State Joint- Local Government Account) impedes development of local government area in Taraba State?
- c) Examine ways in which the transition system constitutes challenge in the development of local government areas Taraba State?

Hypotheses of the Study

The study will test the following hypotheses:

1. State government interference on local government affairs affects rural development in Taraba State.

2. State- Joint Local Government Account) hinders the development of local government areas in Taraba State.
3. The imposition of local government transition system affects the development of local government areas in Taraba State.

Concept of Local Government

The term Local Government has been conceived and defined in different ways by both the scholars and the practitioners in the field. Ola and Tonwe (2009) views local government as a political division of a nation which is constituted by law and that has substantial control of local affairs, including the powers to impose taxes or exact labour for prescribed purposes. Mello, (2012) local governments globally strive to meet peoples' demands for goods and services in a cost effective manner particularly at the lowest level of government or government at the grass root. According to the United Nations Division of Public Administration (2010), Local Government is a political division of a nation (or in a federal system, a state) which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or exact labour for prescribed purpose. The governing body of such an entity is elected or otherwise selected. The definition has been reviewed by a number of scholars who have also expatiated on it. Common example is Whaleh (2010) who stated that:

Each unit of Local Government in any system is assumed to possess the following characteristics, a given territory and population, an institutional structure....a separate legal identity, a range of power and functions authorized by delegation from the appropriate central or intermediate legislature and lastly within

the ambit of such delegation, autonomy subject always to the test of reasonableness.

In agreement with the notion, Oyediran and Agabaye (2008) sees Local Government as a government in which popular participation both in the choice of decision makers and in the decision making process is conducted by local bodies which while recognizing the supremacy of the central government and is able and willing to accept responsibilities for its decision.

Concept of Autonomy and Local Government System in Nigeria

Autonomy is the quality or state of being self-governing, especially in this case the right of a local government to exist or capable of existing independently. What is required is not complete independence for local government but a degree of "substantial autonomy" as evidenced by fiscal and administrative independence subject only to requirement of state law and supervision).

Autonomy therefore refers to the measure of control local government exercises over its resources. The more the control, the more autonomous, while the less the control the lower the degree of autonomy. The understanding of the concept is itself encircled in the concept of decentralization, Decentralization according to Rodinelli, allows "local managers greater discretion in decision making so as to enable them to cut through the red tape and the ponderous procedures often associated with over-centralized administration. He identifies four types of decentralization but the ones that

apply to local governments are deconcentration and devolution. While deconcentration is the handing over of some amount of administrative authority or responsibilities to lower levels, within central government ministries and agencies, devolution is the creation or strengthening financially or legally of sub-national units of government the activities of which are substantially outside the direct control of central government.

From these definitions, local governments that experience devolution are likely to demonstrate more autonomy than those that experience deconcentration. For example, local governments that experience devolution “have corporate and statutory authority to raise revenues and make expenditure”. He further says that under devolution, local units of government are autonomous and independent and their legal status makes them separate or distinct from the central government.

Local governments in devolution, approximate towards what Wright refers to as Inclusive authority model of intergovernmental relations. This is because in a federation, local governments operate within the control and power structures of both the State and Federal Governments. It is not exclusively the preserve of state neither is it a situation where the three tiers of government have an equal overlapping power structure,

In Nigeria both the State and Federal government have since 1976 exercised control over local governments. Even where the constitution says that local governments are the creatures of the state, the Federal government plays a vital role in the funding and some functional collaboration with this constitution. From 1985 to 1999, the military

government at the Federal level virtually controlled the activities of local government from its creation to its reform, funding and functions. In trying to do so, they have intervened to ensure that local governments possessed substantial autonomy to enable then meet the expectations of a third tier of government.

Autonomy during this period was meant for institution building and service delivery. Such autonomy the military granted in the areas of self-government (democracy), improved funding, legal and administrative competence in the areas of budgeting, staffing and state-local relations.

Local government autonomy and Rural Development

Development has long been viewed as enhancing the capacity of local people to influence their future for the better. It means doing what needs to be done to expand and optimize resources on the path of Changing (Mathur, 1985). Saes and Tason (1981) stressed the importance of empowerment as a developmental tool. Empowerment, they asserted, gives people the opportunity not only to be agents for development but also to receive its benefits. In this regard, empowerment should be integrated along with growth and equity considerations for development to be effective. Many programmes in developing countries were planned comprehensively, designed in great detail at the onset, and managed through centrally controlled systems and procedures of administration. Many of these programmes fell short of achieving their intended goals. Furthermore, many organizations had defects in terms of their effectiveness and structural or operational proficiencies (Bryant, 1992).

The meeting of the basic needs of the local populace became an important element in alternative development strategies. The basic needs include several elements (Friedman, 1993). First, they include certain minimum requirements of a family for a private consumption. Adequate food, shelter and clothing are included, as in certain household equipment. They include essential services provided for the community as a whole, such as safe drinking water, sanitation, public transport, health and educational facilities.

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Local Government Autonomy in Nigeria

In 1989, the “Local Government (Basic Constitutional and Transitional Provisional) Decree was promulgated. This as the name suggests was to take local governments through the transition period billed to terminate in 1992. In this Decree, the gains of the local government system since the 1987 democratic experiment were consolidated, including some of the reforms that had taken place within the period.

However, it was not until 1991 that the Presidential system was decreed. Subsequently an amendment Decree (No. 23) was promulgated which amended the 198 Decree. The major features of the Presidential system are the separation of powers between the executive and the legislative (council) in local government. In addition the check and balances that derive out of this would provide for autonomy and accountability. The major features of the Presidential system in local government are outlined in a separate Guideline.

These guidelines are meant to expatiate on the theory of separation of powers and

checks and balances. From the wave of romanticization with local governments (either for political/altruistic purpose) or for the real purpose of empowering these units for development, the Presidential system was one of the experiments that served such an agenda. Credit must however be given to it for the autonomy it held out for Local government.

Local governments were empowered to debate and approve their own budgets and also make their own laws, The Councils could in addition to these, vet local government monthly statements of income and expenditure and monitor project implementation. It was hoped that with each arm of government being separate on roles and responsibilities, and acting as a check against the other, there would be no need for the excessive control hitherto exerted by the state governments.

In fact, initially, local governments were empowered to recruit and manage their own staff as the Local Government Service Commission was then scrapped. This only lasted for six months because the Chief Executives of local governments turned this new-found autonomy into witch-hunting a victimization exercise. The tenure and stability of local government career staff was seriously jeopardized. This forced the Federal Government to re-instate the Service Commission.

In terms of funding one can safely say that the period 1991-93 was one of the most prosperous for local governments. Statutory allocation increased from 15% to 20% designed to support the Presidential system. There was also a stabilization account and

later on, local government came to benefit from the Value Added Tax (VAT).

Accountability was enhanced as impeachment and recall clauses were built into electoral and “operational guidelines” of local government. Despite all these concessions to local government as reflected in their finances, momentary relaxation in staff control, whittling down of the powers of the State Departments for Local Government and democratization that created consciousness of service and accountability, there were little signs on the ground to show for these enormous powers instead there were accusation of massive corruption on the part of the Chief Executives and, even confrontation with the State governments. The autonomy conceded to local government was interpreted to mean autonomy for the political actors rather than autonomy for the local government as an institution and its people. Such massive failures in the use of autonomy led to interventions here and there on the part of the superior governments, like the removal of confrontational local government chairmen, dissolution of docile and corrupt councils and even probes into some others (Cinjel & Danjuma, 2019).

The real issue however is that the period of 1991-93 was when real attempts were made to devolve powers to local governments adequate enough to label them as autonomous, and even meet the criteria of autonomy. But the fact that this experience failed can be traced to a number of factors. First, that the ‘concept of autonomy was misconstrued (as stated earlier) either inadvertently or intentionally and second, that the legislature allowed itself to be tele-guided and bamboozled by the chief executive of the

local governments and therefore their key role as a check and balance institution. In fact the power enjoyed by a chairman is a function of the activity and activism of the legislature. Two illustrations from two local governments can attest to the manner of operations of the system.

Writing on Zaria Local Government, Adamu observed that the noticeable failure of the system can be attributed to the following:

- The Chairman of the executive council was seen to be attending meetings of the Legislature when he was not supposed to.
- The state Government interfered in the affairs of the local government by passing on to it extra budgetary responsibilities from time to time. An example of this was the forfeiture of ₦2 million by each local government at one point, and the responsibility to refurbish State Secondary Schools in their area of jurisdiction.

Furthermore, he observed that in Zaria Local Government:

The needed leaders use the Career Officers to fulfill their selfish interests to the detriment of the Local government interests. For Instance, there were cases when these political leaders siphon the resources of the local government and divert them to their own personal use.

On the issue of accountability, he remarked that “the electorate mostly lacks the political awareness that would enable them demand for accountability from those they elect to represent them”. These issues suggest that the spate of democratization in local government and the autonomy that accompanied it was a cover up for manipulations and personal

gains. Democratic power an important issue in autonomy was actually hijacked by the representatives of the people and the state governments, leaving the people helpless even in the area of accountability.

A second example is from Ekiti South West Local Government of Ondo State where Ebenezer found that:

...the political conflict between the Executive and the legislative arm is one of the problems facing the system in the local government. Another major problem is the conflict within the members of the council. The two factions in the legislative house always quarrel on every flimsy excuse. In view of the quarrel within the council, they have failed to serve as a watchdog for the executive. Their meetings are not conducted openly and in most cases meetings are not held. The strained relationship between the executive and legislative did not allow for the smooth functioning of the legislative arm... moreover the local government chairman wields enormous powers in the absence of a vibrant legislative council.

The above is a reminder of how the legislature under the Presidential system in local government weakened itself and fell prey to the whims and caprices of the executive thus making nonsense of the checks and balance which would have guaranteed autonomy for the council.

At a broader, level and in line with the above observations on the two local governments, Bello, points out that we saw that in many local governments in Northern States of Nigeria, not much has been achieved. What we saw through direct contact and discussions with chairmen and supervisors on one hand and councilors on the other were and still are:

- Political inexperience on the part of most councilors who regard political office as means of making two ends meet
- Lack of seriousness by councilors to settle down to the business of governance
- Dictatorial tendencies by many chief executives either in pursuit of personal aggrandizement or taking advantage of the political weakness of councilors who are supposed to serve as checks... insensitivity of many chief executives to the demands and expectations of their people due to selfish reasons of politics of deceit.

The net effect of these observations and experiences is that even though autonomy was a major objective of the system, the managers did not allow it to nurture and so did not rise above mediocrity consequently these local governments ended up neck-deep in corrupt practices and other bad management practices.

Democratic Reforms and Autonomy Since 1993

Since the Presidential Reforms terminated in 1993, there has been no other structural reform of a political nature in local government until recently. Instead, the system relapsed into the traditional cabinet system except for the fact that nomination/confirmation of local and chief executive did not have to be done by the State chief Executive (unlike in the 1977 situation). This Parliamentary type situation continued for some time and very little or no attempt was made to contemplate any new system. Even after the no party elections into Councils in March 1996, the attentive Local

Government Public seemed to be at a loss as to certain knotty issues in local government administration especially the role of the executive council (FGPC) and the LG Council including their relationships.

It should be noted that nothing had changed with the politicians in the nine months of local administration under the zero party regimes in local government in 1995. The story had worsened especially with the increased poverty and greed of politicians. An intervention by State government which always takes away the real powers of local government was rampant. Apart from, freezing local government accounts some states went as far as sacking their chief executives. The spectacle of such only bemused or surprised the people. The abuse of the democratic ideal and process continued. This did not come as much of a surprise since a military administration's tolerance for democratic institutions and processes normally stops where these infringe on their own real political interest (Cinjel, Danjuma & Umaru, 2020).

The party-based elections concluded early 1997 was however supported by a more coherent and standardized guidelines for local government administration (from the Presidency). From all indications local governments became more of Federal government's pre-occupation than States. Of course this is the type of relationship and control needed by the federal government to continue to shore up its legitimacy to govern.

The reconstituted councils of March 1997 were based on a 5-party political contest). The noise generated by the election, resulted from Abacha's government support

for a particular party. Because of the extreme partisan nature of these five parties, and the fact that they were all described sometimes as government parties, the local government councils owed their allegiance largely to the superior governments rather than the electorate. This was why the level of government interference was very pronounced. Such interference came in form of directives to fund one government programme or the other. Examples of such programmes are the Family Support Programme, General Sani Abacha's self-succession campaigns, (especially the 2 million Man March), visits by "important dignitaries" to local governments, impromptu orders from State governments on rallies and sponsoring of teams/contingents from local governments, central purchases for health, educational and agricultural equipment and materials at inflated costs on behalf of local governments and other channels of wastes. All these help to drain local government funds and hence any meaningful attempts at planning and development.

In terms of administration, Decree No. 7 of 1997 and the "Operational Guidelines for Local Governments in Nigeria" provided the framework for management of the various councils. The main highlights are that the Decree acknowledged that local governments were back to the Parliamentary system with the council consisting of the chairman, and his supervisory councilors, and the ordinary or non-portfolio councilors - a form of "fusion of powers".

Local government council (i.e. legislature) was empowered to make bye-laws, debate, amend and approve budgets, monitor

and implement projects and programmes and examine monthly statements of accounts of local government. These functions of the Council (Legislature) has always re-echoed since 1991 but it became even more difficult under the Parliamentary system since most chairmen ended up mischievously sidelining their council members preferring mostly to work with their supervisory councilors.

The chairmen hardly called council meetings at least once every month as the Decree and Guidelines stipulated. It appeared the chairmen did not know the use of which to put the councilors despite their stipulated roles, or alternatively, this could be interpreted as the unwillingness of chairmen to run open administration.

There were sanctions for erring chairmen according to the Decree since it empowered even the Head of State to dissolve erring councils. During this period, democracy could be said to be on trial as the new Councils especially the chief executives had to balance the political objectives/premium which the government place on them with the overall objectives of local government; in other words, balancing the parochial political objectives with which the military considered local governments under a transition, as against the wider political, and socio-economic objectives which local governments are supposed to achieve in any country. As pointed out earlier, the political objectives was overriding in the military's conception since local governments to in them were more of instruments of control (law and order) and legitimization rather than service delivery institution. And this is why an unbearable chunk of funds to local government outside personnel

emoluments went into profile and image-making for Abacha and his cohorts. Autonomy was indeed better registered under the Presidential experiment in local government than the experiments of the Abacha years.

The Nigerian Constitution and Local Government System in Nigeria

Over the years, the Nigerian constitution does not seem to value the local government system. The pre-colonial and most of the independent constitution centered on national and regional relationship (Funsho, 2015). The first constitution that aids the ground for the creation of local government in Nigeria is the 1979 constitution. Subsequently, the 1989 and the 1999 constitution also supported the existence of local government as the third tier of government in the Nigerian Federal Structure (Chukwu, 2017). The provision of the 1999 constitution on local government is that, it will exist as separate tier and be managed by democratic elective structure and under the tutelage of other tiers such as the state and the national government.

Section 7 (1) of the 1999 constitution (as amended) stressed:

The system of local government by democratically elected local government councils is under the 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 function of such councils.

The 1999 Nigeria constitution which the country is presently operating with, tend to give excessive powers to the national and state government at the expenses of the local

governments. The constitution in section 4 and 5 defined the legislative and executive powers of both national and state government. At the same time, the constitution makes provisions for their establishment, composition, powers, election, summoning and dissolution. But this is not clearly spelt out with respect to the local government areas (Okafor, 2017). The constitution does not spell out the composition of the local government councils. Each state has its local government council's composition and their stipulated year, unlike it is clearly stated in the case of the state and the national government. This shortcoming is worsened by the dictates of Section 8 of the constitution as it states that government of every state shall ensure the existing of the local government areas under its jurisdiction with respect to element and powers such as structure, establishment, composition, finance and functions of the local government areas. These definitions have clearly subsumed the local government as more of an administrative unit than a separate tier of government (Funsho, 2015). This section has subjected the activities of the local government to the state government, thus giving every state of the federation the power to oversee the election of local governments under it. The state governors established the electoral commission and thus manipulatively influence the results of the election. This is due to the provision of the constitution which enables them to interfere and control virtually every sphere of operation of the local governments (Uzondo, 2016). The 1999 constitution has defined the termly duration of the president alongside the national assembly members as four years per term and their inter-relationship with the

organs and tiers of government. This also applies to the state governors as well as the state house of assembly members in the federation. However, no such constitutional definition exists for local government council members. Thus, the 3 years tenure of the local government chairman and the two (2) years tenure of the councilors are unconstitutional (Eze, 2017). The states of the federation use the centripetal power bestowed on them to determine the composition of councils in the local government areas as such it negate the tenant of autonomy for the local government areas there by not leading to rural development of the local government area.

When and how election is to be conducted in the local government councils are at the power of the state government and serves as a justification to the state governors in practicing the caretaker committee system as against the democratic elective system which the constitution has defined (Ekwonna, 2016). This development gains recognition due to the contradiction found in section 7 and 8 of the 1999 constitution; while a section stipulates a democratic and a likely independent system for the local government, another section subjects the activities of the local government to the state government (Eze, 2017). The incorporation of State-Joint-Local-Government Account which the 1999 constitution mandate the state to control the finance of the local government areas have further weakened the autonomy of the local government areas there by hampering rural development. Section 162 (6) stressed:

Each state shall maintain a special account to be called "state joint Local Government Account" into which shall be paid all allocations to the local government councils of the state from

the federation account and from the government of the state.

The essence of the creation of the provision was to ensure that all funds allocated to the local government areas are judiciously used to bring room for transformation and development but this is far from accomplishment (Cinjel, 2022). Most, if not all state capitalize on the provision and the financial power which the constitution enshrined to it over the local government to divert and deduct funds which were meant for the local governments. This practice has weakened the performance of the local government system in Nigeria (Ekwonna, 2016). The creation and upgrade of most division as local government areas in 1976 been done on the ground of factors such as: elite consideration, political interest, ethnic and religious sentiment and other primordial elements. The issue of viability and capacity of self-sustainability was negated and as such, most of the local governments depend on the statutory allocation which the constitution has tied them at the mercy of the state (Asaju, 2016). The other source of income which the constitution provides was that each state shall give to its local government area 10 percent of its internally generated revenue but this provision is being neglected by most state governments. Section 162 (7) stressed that:

Each state shall pay to local government councils in its area of jurisdiction such portion of its total revenue on such terms and in such areas as may be prescribed by the national assembly. The amount standing to the credit of local government councils of a state shall be distributed among the local government councils of that state on such term and in such manner as may

be prescribed by the house of assemble of the state.

The National Assembly and the state house of assembly have prescribed that 10% of the state internally generated revenue should be given to the local government areas but this is not in practice in most states. This menace exist because most state of the federation just like the local government areas, do not have the financial buoyancy and thus, depend solidly on the statutory allocation to survive (Musa, 2016). This thus make the function which the fourth schedule of the 1999 constitution enshrined on the local government areas to be in written form but not practiced.

Theoretical Framework

The Hegemony theory was adopted for this study. The theory was propounded in 1930 by Antonio Gramsci and was further developed by other scholars such as Gitlin (1994) and Strinati (1995). It can be argued that Gramsci's theory suggest that: subordinated groups accept the ideas, values and leadership of the dominant group not because they are physically or mentally induced to do so, nor because they are ideologically indoctrinated, but because they have reason of their own. Dominant group in society, including fundamentally but not exclusively the ruling class maintain their dominance by securing the spontaneous consent of subordinate group including the working class, through the negotiated construction of a political and ideological consensus which incorporates both dominant and dominated groups. That in the relationship that exists between state and local government they should work in unity to

complement each other to achieve societal goal and rural development of rural dwellers. Gramsci argues that in order to understand a political system, it is necessary to understand not only its institutions or (structures) but also their respective functions.

Tenets of the Theory

The theory has the following tenets:

- a. Structures: Relationship among the level of government are determined by the constitution
- b. Functions: The different structures (ruling and working class) contribute positively to the operation of the whole (system). Each structure has a particular function it performs that helps in the smooth running and survival of system and such leads to rural development and autonomy at the local government area of Taraba state.
- c. Interdependence: since the different parts have to perform their functions for the smooth running of system, the interdependence of these parts is an important feature of functional analysis. This means that both state and local government are interdependent in the performance of their functions for the growth and development of the rural dwellers, and smooth running of the society.

Application of the theory

The theory is applicable to the study in three (3) dimension and these are: (a) the constitutional imposition of the State-joint-local government account, (b) the over usage of the caretaker committee system at the expenses of the democratic elective structure

and (c) the pseudo existence of local government autonomy.

The essence of the creation or the establishment of the State- joint local government account (SJLGA) was to promote a smooth and efficient fiscal relation between the state and the local government that will bring about rural development and established room for good governance, productivity, development and transformation at local government area. But this is not the case. The SJLGA has caused more harm than good. It has further contributes to the woe of local government administration in Taraba state and the country at large.

The fiscal relationship in most local government areas in Taraba State is based on master-servant model. This gain access and recognition with the help of over emphasis on the care-taker management system at the local government area at the expenses of the elected democratic structure which the 1999 Nigerian constitution allowed in section 7 and 8. In this kind of fiscal relation, the state dominates and controls the finance and every sphere of operation of the local government area.

Research Procedure

The research approach to this study is the descriptive and survey research design. The research relied on survey, interview and secondary data drawn from an array of published and unpublished materials relevant to the study such as: books, journals, magazines, conferences and seminar papers, newspapers and other quantitative publications related to the problem of the study were all systematically analyzed.

The methods by which data were generated for this study were survey, interview and

secondary source. There were qualitative publication and entries in recognized official websites. Others include online version of international dailies, books, journals, reports, seminar and conferences paper, national newspapers, etc.

Being a non-experimental research, the use of qualitative descriptive analysis is employed for the analysis of the generated data. This where done through careful analysis of the formulated hypotheses in line with the reviewed literature. Thus, under the findings and discussions, each discourse is based on some background assumption presented in the form of hypotheses. The hypotheses are subsequently upheld or rejected.

Results

In the course of the study, it was found out that the practice of the SJLGA has prevented the local government areas in Taraba state from rendering effective services to the people, for instance let's take a look at Jalingo South with a gross earning of #646.1 Billion, with a deduction from the state government to the tune of #293 Billion, the local government is left with #353.1 Billion for salaries and capital project with an estimated population and work force of over 785,781 thousand and 382,794 thousand respectively; after salaries, know fund for capital project and this pose a major hindrance to performance of local government areas. This also flows with the perception of Ojugbeli & Ojo (2017) who also averred that the excessive deduction of local government funds by most of the state governments have damaging effects on the existence of Local Government as the third tiers of government. As the third tier of

government, the local government has some functions and responsibilities to perform as stipulated in the 1999 constitution. And all these functions cannot be effectively performed without adequate financial base. The huge deductions by the state governments have crippled the performance of local government.

In the course of the study, the operations of state –joint- local government account has led to the increase in underdevelopment of most local government areas in the State i.e take a look at Takum with 135,349 population (2006) and deductions #325 Billion from #504 Billion, Yorro 89,410 population (2006) and deductions #339.4Billion from #753.2 Billion, Jalingo South 785,781 population (2006) and deductions #293 Billion from #646.1Billion and Sarduana 125,639 population (2006) and deductions #314Billion from #540Billion where deducted, these Local Government Area have the highest allocation as shown in the table above, but in terms of development, lagging behind because of outright deductions from their allocation. A visit to these areas, you can hardly see development not because they did not receive allocation but because of the deductions made by the state government (Cinjel & Danjuma, 2020). This is also in line with the study of Ezeji (2017) who stressed that, “allowing the state - Joint Local Government Account to still exist is antithetical to the much desired sustainable development at the local level.” The deduction of the statutory allocation, meant for the local government in the State makes the achievement of development very difficult. This has contributed to increase in poor infrastructures, low standard of living, low human resources development and many

other. This is why Ogunna (2006) posited that “for the local government to serve as a powerful instrument for rapid rural transformation, it should possess a solid financial base.” The hope for rapid and sustained development at the grassroots is a mirage because of Joint-State- Local Government Accounts. This is also in line with the study of Ezeji (2017) who stressed that, “allowing the state - joint local government account to still exist is antithetical to the much desired sustainable development at the local level. The deduction of the statutory allocation, meant for the local government in the State makes the achievement of development very difficult. This has contributed to increase in poor infrastructures, low standard of living, low human resources development and many others in Taraba state local government administration. This is why Ogunna (2006) posited that “for the local government to serve as a powerful instrument for rapid rural transformation, it should possess a solid financial base.” The hope for rapid and sustained development at the grassroots is a mirage because of joint-state- local government accounts.

The local government under a democratic elected structure is more functional and performing than during the committee system in the state. A cross sectional survey of developmental project in the state such as Road, Health, Water and other infrastructural development in the local government areas suggested that numbers of life bearing project were carried out during the democratic elected structure than during the committee system. A lot of projects were executed every expenditure was accounted for

unlike the practice obtained in the care-taker committee system. The legislative council checkmates the excess of the executive and the entire council mostly performs well so as to win the trust of the people who gave them the mandate to lead (Diamond, 2008). The interview session with a technocrat in a local government of the state on 3rd of November, 2021, says:

People mostly believe that sustaining the democratic structure in the local government is too expensive. The amount of money that would be used to pay the councils and advisers of the local government political appointees are unnecessary. Money is often abused in the name of project and empowerment. But with all of this, the local government is more efficient and performs better than under the committee system where appointees are only used as tool in the hand of the state government.

The Nigerian constitution does not make any room for a committee system in the Nigerian local government System. It only states, that the years of the elected council should last for a period of three (3) years and if necessary a care-taker committee should be appointed for a period of six (6) months to give room for State Electoral Commission to conduct the new election. Most states enjoy and give so many premiums to the committee system than the democratic elected structure (Kenneth, 2007). The reason is for them to have sufficient control of the local government which supposedly should be an independent tier of government. In an interview session on 3rd December, 2021 with Mr. Steven, a civil servant in the Taraba State Local Government Service Commission on the anomalies associated with the political appointees (care-taker) made some revelations. He enthuses:

What is exposing and tying up our local government backward is the state over interference, the so-called political appointees and the poor innovative enterprise of our Local Government Areas. They are not enterprising like their counterparts in USA, Germany, UK, and France. They depended mostly on the monthly subvention and a lot if not all lack the power base to be generating revenue for self-sustenance.

The existence of joint account would have no effect on the performances of local government and their state of efficiency if only, they all have the buoyancy to raise fund internally and as well use other mediums. The joint account is not a causative factor but has helped in complicating issue. The actual problem mostly began with the rationale behind its formation (Isah, 2019). They are mostly political and the handy influences of the elite or an appeasing tool to please a particular group at the expense of state of buoyancy, enterprising spirit, basis of sustenance, among others.

Conclusion

Local government experienced the highest level of autonomy in this country between 1988-93, with the relaxation of state control over the staffing, funding and administration of local government. The Presidential system boosted this autonomy by increasing control over local budgets and checking executive excesses by the council. Irrespective of the short falls of this system, it provided the environment for autonomy especially with adequate financial backing and the removal of the burden of primary education.

From 1993 to 99, there was no coordinated policy on local government. The institution

was largely used as instrument of legitimization of the sit-tight leader and most council worked for the success of such a goal. . Elections were held and direct funding was done to sustain the financial autonomy of local governments. Decree No. 7 of 1997 also reinforced local governments.

However, under the present dispensation, there is no pretense about autonomy. Whatever autonomy the military left for local governments has been eroded constitutionally and politically. The state governments have a duty to now sit down and decide the type of local government they want either a viable, autonomous and or a field administration system. Every indication points to a deconcentration that is not even guided.

Recommendations

- (a) Decentralization entails Federal and State governments allowing the local government clear mandate as contained in the 1976 Local Government Reform and the spirit of 1999 constitution to be implemented to the letter without unnecessary intervention like is found USA, India, and Britain
- (b) There is the need for the Nigerian constitution to define in practical terms the federal system or layout which the country is operating. Is it centripetal or centrifugal federalism? The kind of federalism defined in the constitution is self-contradictory. Section 162 and section 3 are not at par with each other. The joint account and the podium for the practice of elective structure at the local government level
- (c) The local government system in Nigeria needs to be captured in the electoral reform. This will help to check- the rate

at which most state determine when and how election are to be conducted in the local governments. When the power is extended to INEC, the excess of the state government will be checked and controlled as it is practiced in developed societies

- (d) The elusive theory and culture of local government autonomy need to be implanted and well ingrained in the Nigerian local government system. This will enable local governments to be self-directing, sovereign, and self-governing. With this, the spelled out function in the schedule 7 of the 1999(as amended) constitution will be carried out in practical term and application
- (e) The local government system in Taraba state and Nigeria needs to be captured in the electoral reform. This will help to check the rate at which most state determine when and how election are to be conducted in the local governments. When the power is extended to INEC, the excess of the state government will be checked and controlled as it is practiced in developed societies.
- (f) In a situation where the state-joint local government account cannot be abolished, there is need to adopt a policy or law that will punish any erring state government most especially Taraba state government that abuses the statutory allocation of local government for rural development.
- (g) There should be an establishment of independent agencies empowered by the law to inspect the spending of Taraba state local government fund in order to ensure rural development, accountability and transparency in rural development of the state government.

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