



**NIGERIAN JOURNAL OF PUBLIC SECTOR MANAGEMENT
(NJPSM)**



Local Government Autonomy and Development in Nigeria: A Study of Local Government Areas in Taraba States

Chujor, Okwah Fortune

Department of Public Administration, Faculty of Social Sciences,
University of Porthacourt River State, Nigeria

Corresponding Author:

Abstract

Local government Areas are mostly seen as the third tiers of government created to enable development at the grassroots. What is local government and how it is to operate differs and varies among states; some have autonomy while some are seen as the appendage of the state and the central government. This study seeks to examine local government autonomy and how it affects the operation of local government areas in Nigeria. In the study, we used survey research design and we focused on local government areas in Taraba State. Data of the study were sourced from both primary and secondary sources. The instrument of data collection utilized were interview, questionnaire and observation. The results of the study indicates that lack of autonomy affects local government operations in Nigeria. The study also shows that the State-Joint Local government Account contributes to the despair of local government areas in Nigeria. The study recommends the needs for functional and practical autonomy of local governments, the divest of the State-Joint Local Government Account among many others

Keywords: Local Government Areas, Autonomy, Development, Taraba State, Nigeria

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 nation 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 particularly at the local government level.

Generally, local government manifest the characteristic of subordinate system of government or subunit to federal/ central or state government, it is charge with powers to perform legislative, administrative and quasi-judicial functions to see that development is not only seen but felt on the life's 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 bring about unhindered development and efficient service delivery to the people of Taraba state and Nigeria at large.

Ajayi, (2012), Kolawole (1997) and Adewale (1990), argued that among other reasons for the existence of local government are the needs to toy in line with modern 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.

Furthermore, to achieve these, 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 prescribes 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 (Oyewo, 1993).

Elements of the 1976 reforms were enshrined in the 1979 Constitution of the Federal Republic of Nigeria. The constitution in section 7 recognizes local government as the third tier of government (Federal Republic of Nigeria, 1979). Thus, the local government guaranteed to share statutory revenue allocation from the Federation Account with the federal and state governments as stipulated in section 149. The statutory functions of local government was entrenched in the Fourth Schedule of the Constitution. As a government closer to the people, the law requested each local government area to prepare a yearly budget estimate to achieve its governance functions. Each state government was required to establish a unified local government service board and the Ministry of Local Government and Chieftaincy Affairs to perform community development functions besides other duties to be spelled out by the state government (Ola, 1984 & Idada, 2007). Although the 1979 Constitution gave recognition to local government as a third tier of government in Nigeria, there were inconsistencies that subsumed it under the control of the other tiers of government. The 1984 Local Government Reforms led Shagari civilian administration of October 1, 1979, was disturbed by the low performance of the Nigerian local government system. He planned to reposition local government administration. However, the reform proposal did not materialize because of the military's incursion into the political space on December 31, 1983.

The military government led by Major-General Muhammadu Buhari quashed the new local government councils created in the Second Republic. It retains those established in 1976. The Buhari-led military administration recognized the need to reposition the local government

system as proposed by the former civilian government. Consequently, he set up Local Government Reform Committee in 1984 the Sultan of Sokoto, Alhaji Ibrahim Dasuki as chairman. The Committee in its findings, blamed poor performance of local government on factors, which included local government defective structures; incompetent appointment and weak commitment of the council political functionaries; unhealthy meddling roles played by state governments on local government statutory affairs; the Luke warmness of the state government in the delay and partial release of local government statutory funds and the culture of transferring some of the functions of local government to the state without a corresponding transfer of funds (Aransi, 2017). Other salient findings included the different roles played by the Ministry of Local Government and chieftaincy Affairs and low skill workforce in the councils and their weak commitment to their official duties (Iyoha, Ubhenin, & Aiya, 2005). The Committee's findings also indicted the state governors for exploiting the contradictions of the 1979 Constitution on the relations between the state and local governments to undermine the activities of the latter.

Commenting on the Dasuki committee report, Idada (2007) noted that the Committee made very striking recommendations to make local government functions very well. These include the view that, creation of new local government areas should be undertaken on a ten-year interval, that the creation of new local government should be based on a population in the range of one hundred thousand (100,000) and one hundred and fifty thousand (150,000) with the intended area to have a minimum tax-paying population of twenty thousand (20,000). Other recommendations included the creation of new local government and its administration should focus on geographical contiguity, administrative convenience and economic vibrancy of the area and creation of new local government should be based on the wishes of traditional associations and it must be based on community request.

Local Government Reforms under the Ibrahim Babangida Administration: The recommendations of the Dasuki Committee were not implemented before another regime of reforms of local government commenced under the Ibrahim Babangida administration. The reforms under the Babangida administration made a far positive impact on local government administration. They introduced the presidential system to the Nigerian local government system. Relying on section 5 (l) of the reform guidelines, the designation of local government chairman was changed to Chief Executive and Accounting Officer. The new rule precluded the Accounting Officer from signing vouchers and cheques while the guidelines directed Supervisory Councilors to be part of the executive arm of the local government. The Supervisory Councilors were to be appointed by the Executive Chairman and were to closely work with him through their intimate involvement in the management of their respective assigned departments. Besides, the Local Government Council made up of elected Councilors was recognized as the legislative arm of the local government with lawmaking functions (Federal Republic of Nigeria, 1991). First in the history of local government in Nigeria, the guidelines created the separation of powers between the executive and the legislative arms. They specified the appointment procedures for the supervisors and election of a leader, among other things. They emphasized the relationship between the executive and legislative arms of local government to be synonymous with the constitutional requirement between the State House of Assembly, the Governor and the Commissioners. These reforms did not last long.

They were reversed under the Abacha administration, thereby returning local government to their pre-1988 and 1992 reforms status.

Local Government Reforms in Nigeria's Fourth Republic: The poor performance of the Nigerian local government system sparked off another round of local government reform by the Obasanjo-led civilian administration. It started with the inauguration of a thirteen (13) member technical committee headed by the Etsu Nupe, Alhaji Usman Sanda Ndayako. The core issues assigned to the committee for consideration included the review of performance of local governments since 1976 and advise on the desirability of retaining them as the third tier of government; an examination of the inefficiency and the high cost of governance and to provide an appropriate way out as well as re-examination of the cost of electioneering campaigns during local government elections (Idada, 2007).

The committee found that the state and federal governments were meddling in local government affairs. Other significant findings included inadequate funding, the weak commitment of state government to local government issues, particularly the delay and partial release of funds meant for the local government. Thus, parts of the recommendations were to make the local government system autonomous and make direct disbursement of local funds as well as to scrap the Ministry of Local Government and Chieftaincy Affairs (Aransi, 2017; Aghayere, 2008). Notwithstanding the federal government's acceptance of the Committee reports, the goals set for the local government reform project were defeated as the federal government later suspended the election of local government political functionaries. It then established the State Independent Electoral Commission (SIEC) that conducted local government elections in March 2004. What can be deduced from the preceding is that successive reforms of the Nigerian local government system have not yielded any significant improvement on grassroots governance in Taraba state local government and the country at large (Agbodike, Igbokwe-Ibeto & Nkah, 2014).

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).

Statement of the Problem

Local government administration is seen as the bedrock of development in Taraba state and the country at large, local government is seen as the grass-root government. It is government at the local level where by everyone has a stake in its functionality and progress, once it is effective and efficient; it leads to effective development not only in Taraba State but the country. A lot of reforms have taken place to see that local government administration run effectively and efficiently for the development of the populace at the local government area in Taraba state and the country at large. Local government has undergone one form of reform from one administration to the other in order to find lasting solution to the under development of local government areas in Taraba State and the entire country at large, all to no avail. The reforms (1976-1989) just like the 1979, 1989 and 1999 created room for local government as third tier of government. Even though the dictates of these reforms have been professed in various occasions, they are rarely upheld through practice and thus exist only as an administrative unit of the state governments. The state does not only interfere in its operation but dictates and control every facet of its practice. Due to this development, local government operation has been hampered. The 1999 constitution grants local governments a third tier status but at the same time opens the institution up to massive State control.

The 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. Hitherto Local Governments had their separate account into which statutory funds from the federation account were paid. State governments now interfere with these funds rampantly despite the odds of zero allocation facing some local governments. An example of such tampering is the diversion of the funds to fund newly created local governments (without federal blessing and that of the judiciary).

Autonomy has also been compromised in the area of proliferation of local governments. The staffing, funding and service delivery capacities of the “increased” local governments are in great decline. In short these local governments are no more viable and so cannot boast of autonomy. Even the basic administrative function of paying salaries has become very difficult. Yet the exercise of proliferation goes on with impunity. The state governments do this for political purposes. Their philosophy of local government is changing from a viable, autonomous, virile third tier of government of the military era of the 80’s and 90’s to a mere political, electoral, field administration institution. Even the practice of a Presidential or Parliamentary system of government in local government in any of these states has not helped to enhance autonomy. Irrespective of the system, the state government intervenes at will to the extent of sacking or removing from office elected chief executive of local government. The prospect of autonomy under the Fourth Republic can be likened to the 1979-83 situations.

Another factor which necessitates this study is the issue of fiscal autonomy which the caretaker committee system lack in its operation as seen in State-Joint Local Government Account described in Section 162(5) of the 1999 constitution as follows:

Each state shall maintain a special account to be called State-Joint Local Government Account into which shall be paid all allocation to the local government councils of the state from the federation account and from the government of the state.

This particular provision has made local government dependent on state government that uses such medium to misappropriate the funds meant for efficient service delivery and socio-economic development at the local government level, infrastructural development in the area of road network in Taraba state local government areas have been affected not to talk of school, water and healthcare infrastructure, a visit to all the seventeen (17) local government area of the state will tell of the consequences of operating caretaker committee system. This has led to poor performance of local government in Taraba state and jeopardizes its stipulated roles as outlined and spelt out in the fourth schedule of the constitution guideline.

In Taraba State local government administration, the implant of the local government committee management system commonly known as caretaker system as a substitute for a democratic structure that the constitution ascribes is also one of the factors that have led to under development in Taraba State local government areas. This is contrary to the dictates of the Nigerian constitution, described in Section 7(1) (the 1999 constitution as amended) as follows:

The system of local government by democratically elected local government councils is under this constitution guarantee, Section 8 of the constitution, ensure their existence under a law which provides for the establishing, structure, composition, finance and functions of such council.

This constitutional practice is violated not only in Taraba state but across some local governments' areas of the federation by the associated state governments. Most state governments implant the caretaker structure in preference to the constitutional practice so as to have a domineering influence over the local governments.

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

- a. In what ways do state interference affects Local government autonomy in Taraba State local government area?
- b. Do the State Joint Account acts as an impediment to the autonomy of local government area in Taraba state?
- c. Does the caretaker system of Local Government constitute a challenge to autonomy of local governments in Taraba State local government area?

Objective of the Study

The main objective of the study is to examine local government autonomy and development in Taraba State. The specific objectives are to:

- a) Assess how state interference affects Local government areas in Taraba State?

- b) Ascertain how State Joint- Local Government Account impedes the development of local government area in Taraba State?
- c) Examine ways in which the caretaker system constitutes challenge in Taraba State local government areas?

Hypotheses of the Study

The study will test the following hypotheses:

1. State government interference affects the autonomy of local government areas in Taraba State.
2. The practice of State- Joint Local Government Account hinders development of local government areas in Taraba State.
3. The imposition of local government care taker system has contributed to the challenges of autonomy 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 and Relevance of Autonomy

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 them 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.

Concept of Development

The term “development” has various meanings to different people and can be explained in different contexts. For example, the development needs of a starving population must be different from those where there is sufficient nutrition (Matowanyka, 2001). Development has often been confused with “economic growth as measured solely in terms of annual increases in pre-capita income or gross national product, regardless of its distribution and the degree of people’s participation in effective growth” (Mahmoud, 2011). Seers (1972) asserted that “development means the conditions for realization of the human personality. Its evaluations must therefore take into account three linked criteria: where there has been a reduction in (1) poverty, (2) unemployment, (3) inequality”. According to Pearson (1992), development involves “An improvement qualitative, quantitative or both - in the use of available resources”. He also asserts that development does not refer to one particular perspective on social, political and economic betterment. Instead, it is a hybrid term for a myriad of strategies adopted for socio-economic and environment transformation from current states to desired ones.

The concept development is as old as civilization, its use in western societies from Greco-Roman civilizations to the late 19th century as a generic construct that designates most aspects related to humanity’s well-being.

At the end of the 19th century, the predominant idea of development was dependent on natural and positive phenomena, with its expansion only contained by conscience of limit. Following a long dispute between those called the Modern and Ancient, ending with victory by the Modern, Leibniz (1646-1716) inaugurated the concept of infinite progress.

Modern thinkers on development are Condorcet, Kant, Hegel and Marx in turn conceived and interpreted progress in a distinct way resulting from the idea of conscience of limit. In their authors’ works, it is possible to note a certain proximity with Augustinian thinking, of conceiving history as a totality, a firm march of civilization, a continual, albeit inconstant and non-linear process, in the direction of a common well-being. In Rist’s words: “a constant evolution, based on the belief of human perfectibility and motivated by the incessant search for well-being” (Rist, 2001, p. 70).

In the mid-18th century, radically opposes the Rousseauian vision of the good savage, Buffon (1707-1788) defended the idea that there is a general prototype for each species in nature and that this is perfected because of the climate and habits of the society in which it is inserted. In his work *Natural History*, the author defends the idea that civilization will arrive at the European and affirms: “Because of their superiority, civilized people are responsible for the coming world” (Buffon as cited in Duchet, 1984, p. 54). In this way, Buffon almost gives the force of law to what he perceives as a historic reality.

Also in the 18th century, the Marquis of Condorcet (1743-1794), launched the bases of thinking that would predominate in the second half of the 20th century; he defines the idea that Europeans would end up respecting the independence of their ex-colonies and, then, should contribute to them through civilizing their people (Rist, 2001, p. 68). Another paradigm

of development, had already reached its peak in the 19th century, under the form of Social Evolutionism. The concept development, in this new era, prevailed on concepts such as modernization or liberation. Such predominance seems to result from the need for a broader perspective to represent the multiple dimensions necessary for humanity's well-being.

An apparent alignment of modernity theories can now be highlighted in the sense of perceiving social groups as a unique species and therefore presenting similar development paths. However, recurrent analogy of the natural developmental process does not explain not even to adequately deal with the cultural multiplicity present in societies, particularly in the 20th and 21st centuries. The Marquis of Condorcet's ideas can therefore be compared with a new international situation. The year 1960 is considered to be decolonization period, a process which sees development as a purely generous agreement aiming to offer opportunity to societies that were considered the slowest in the advancement path of civilization. .

The question of development took on a new shape in December, 1964 with the creation of the United Nations Conference on Trade and Development [UNCTAD]. This organization was created with the aim to bridge the gap, which was not covered by the organizations that appeared following the Second World War.

Another international milestone on development question took place in 1968, with the creation of the Rome Club. It brought together professionals from various fields of endeavor in various countries to form an association of scientists, technocrats and politicians, whose aim is to reflect and seek solutions to various world problems. This new forum published a report entitled Growth Limits in 1972, it recognizes the finitude of natural resources and the seriousness of the problems that were devastating the environment and jeopardizing human survival on Earth. Also in that year, at the United Nations Conference on Environment and Development [UNCED], held in Stockholm, the growing international movement on the need for development where highlighted.

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.

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 powers of the local government areas. 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. 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.

The Presidential System and Local Government Autonomy

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.

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 fulfil 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.

These issues above 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.

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.

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.

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.

Theoretical Framework

Structural-Functionalism theory was adopted for this study. The theory was propounded in 1896 by Malinowski and Redcliff Brown and was further developed by other scholars such as Parsons (1961), Gingrich (1999) and Almond et al (2004). The theory states ideas of roles are collectively put together to complement each other in fulfilling functions for society. That in the relationship that exists between state and local government they should work in unity to complement each other to achieve societal goal. Almond 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 (institutions) contribute positively to the operation of the whole (society). Each structure has a particular function it performs that helps in the smooth running and survival of society.
- c. Interdependence: since the different parts have to perform their functions for the smooth running of society, the interdependence of these parts is an important feature of functional analysis. This means that but state and local government are interdependent in the performance of their functions for the 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 or established room for good governance, productivity,

development and transformation. 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 Methodology

The research approach to this study is the documentary 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 soft publication and entries in recognized and 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 will be 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.

In interpreting our data, the relationship between care-take system and local government development will be established at both theoretical and empirical levels. Empirically, we used a qualitative and historical method that was critical and analytical in providing descriptive and historical details.

Discussion and Findings

In discussing the findings of this study, a thematic approach has been employed for clear understanding of the salient facts that validates the hypotheses of the study. It is hereby presented as follows:

a. State Control and Local Government Autonomy

The Department for Local Government in the Military Governor's/Administrator's Office which replaced the erstwhile Ministry during this period remained the agency for control especially in budgetary and financial matters. Their influence was even most noticeable where local governments were managed by a Sole Administrator or Caretaker Committee. Such controls of local governments were the direct opposite of the autonomy local

governments ought to have employed. The department still retained the traces of the power of the Ministry despite the fact that its powers were greatly reduced by the 1988 declaration on its status.

b. Finance and Autonomy

Since 1991, local government finances have been more stable than the earlier period. This is because, as pointed out earlier the usual practice of a State Joint Account for Local Government was discontinued in 1990 and a system of direct disbursement was put in place. A more stable revenue base was noticeable under the Presidential system with other developments like a stabilization account and later on Value Added Tax, The revenue allocation formula also changed in favour of local government as increases were made from between 10-15-20%, as earlier noted.

Data has however showed an over reliance on Federation Account and the low level of internal revenue generation capacity of local governments this period, leading to a low level of financial autonomy.

Year	Total Revenue (1)	Fed. Acct (2)	State Allocation (3)	Value Added Tax (4)	Internally Generated Revenue (5)	% of (5) in 1
1993	19874.5	18316.4	253.1	0.0	1035.6	5.2
1994	19222.1	17321.3	466.4	0.0	1205.9	6.2
1995	24412.7	17875.5	625.4	3558.1	2110.8	
1996	23942.1	16569.7	691.1	4581.7	2027.1	
1997	31183.2	20443.3	578.9	7515.0	2506.9	
1998	44952.7	30199.3	1097.8	9187.3	448.6	

Source: Central Bank of Nigeria, Annual Survey of Local Government Councils and Federation Account, 1999

The issue of autonomy here concerns the financial capacity of local governments. The question of money (or total Local Government funds) has been on the increase since 1993 especially with increased federal funding and the Value Added Tax. This followed the positive and progressive policy of the Federal government on local government finances this period.

This has also continued until the present. One area that detracts from the autonomy is the capacity of local governments to generate their own revenue. Local governments have not been able to generate beyond 10% of their total revenue. In fact the average for many in the federation did not go beyond the 5% mark. This over-reliance on external sources limited their autonomy during this period. Furthermore, the State's statutory 10% allocation to local government had been either slow to come or did not materialize at all. The irony here too is that even though the state government exercised the most control over local governments, it tended to contribute the least.

Functionary	Annual Internally Generated Revenue		
Chairman	75,000	30,000	15,000
V/Chairman	20,000	12,000	7,500
Leader	18,000	9,000	5,000
Secretary	15,000	8,000	4,500

Supervisor	15,000	8,000	4,500
Clerk	8,000	4,500	3,000
Head of Department	8,000	4,500	3,000

Source: Handbook of Local Government Administration, The Presidency, Abuja, 1992, p.6.

The ability of functionaries to spend would then depend on the local government's ability to raise internal revenue. Note that hitherto, there was ceiling on expenditure for local government executive councils and legislative councils. In 1992 however, there was no need to place such limits since local governments were considered to be autonomous. After the presidential experiment in local government, subsequent councils until the present have had limits placed on them. As can be seen therefore, it is only in 1991/92 that local governments experienced some meaningful forms of financial autonomy. Note however that after 1992, the spending limits did not have to be tied to internal revenue efforts any more since this became unpopular among local government executives.

Table 3.1: Total deductions at source from LG Funds by Taraba State Government (2015-2019) (Billions)

LG	Gross Allocation (Earning)	Total Deduction	Net Allocation (Balance)
Wukari	437.1	165 (37.7%)	272.1
Takum	504	325 (64.5%)	179
Donga	627	300 (47.81%)	327.2
Ibi	390	156 (40.0%)	234
Ussa	444	207.7 (46.0%)	236.4
Karim-lamido	410	143.1 (35.0%)	266.3
Lau	420	161.2 (35.0%)	259
Sardauna	540	314 (58.1%)	226.3
Kurmi	550	356 (71.2%)	144.2
Yorro	753.2	339.4 (45.1%)	414
Zing	31.2	213.4 (49.5%)	218
Gassol	343.1	167.3 (48.8%)	176
Jalingo South	646.1	293 (45.3%)	353.1
Ardo-Kola	501	207.3 (41.4%)	294
Gashaka	364	198 (54.4%)	166
Bali	419	183 (43.6%)	236.3
Jalingo North	487.1	192.4 (39.5%)	295

Source: Taraba State Account Allocation Committee report (2015/19) Ministry of Finance

The result from the table above shows that there exists a huge deduction of Local Government Statutory Allocation coming from the Federal Account allocation committee (FAAC) in Nigeria. The table above shows that 17 Local Governments in Taraba State have experienced a huge deduction of their statutory allocation (from March 2015-March 2019) which ranges from 35.7% and above i.e. take a look at Wukari local government area with a total sum of #460.2 Billion for the period under review, the state government deduct #165 Billion, the sum of #272.1 Billion was left for projects in the local government area, so also with the other local government areas of the state. It was observed during the period under review that the 17 local governments' area in Taraba state has experienced over 35%

deductions and above from their allocations. Furthermore, we observed that the least total deduction was 35% (in Karim-Lamido and Lau local government) which are #143.1 Billion and #161.2 Billion respectively.

Caretaker Committee System and Local Government Autonomy

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.

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.

REFERENCES

- Abutudu, M. (2011) The Challenges and Opportunities for Improving the Local Government System in Nigeria, Paper Prepared for Presentation at the Third Biennial National Conference on Community Development in Nigeria Held at Grand Hotel, Asaba, November, 20-24, 2011.
- Adamolekun, L. Olowu, D. and Laleye, M. (1988) *Local Government in West Africa Since Independence*. University of Lagos.
- Adeyemi, O. (2012). Corruption and Local Government Administration in Nigeria: A Discourse of Core Issues. *European Journal of Sustainable Development*, Vol.1, (2), 183-198.
- Adeyemi, O. (2013). Local Government and the Challenges of Service Delivery: The Nigeria Experience. *Journal of Sustainable Development in Africa*, Vol.15, (7), 84-98.
- Adeyemo, D. (2011). "Optimizing Local Government Finance Through Public-Private Partnership" In Tony O. (ed.) , *Key Issues in Local Government and Development: A Nigerian Perspective*. Enugu: Praise House Publishers.
- Ajayi, K (2000) . Justification and theories of Local Government. in Kunle Ajayi (ed) , *Theory and Practice of Local Government*. University of Ado-Ekiti Press
- Alderfer, H. H. (1964). *Local Government in Developing Countries*. McGraw- Hill.
- Aluko, J. O (2006). *Corruption in the Local Government System in Nigeria*. OlubenPrinters
- Aragone, E., Sanchez-Pages, S., (2008) "A theory of participatory democracy based on the real case of Porto Alegre". *European Economic Review*, doi:10.1016/j.euroecorev.2008.09.006. Retrieved 15/07/15.
- Abubakar, S. (2014). *Intergovernmental fiscal relations in Nigeria's political development, 1960-2014*. Zumunta publication Ltd
- Ademolekun, L.(2010). Public Administration in Africa: Main issues selected countries studies relation in L. Ademolekun(Ed.), *Decentralization, sub national government and intergovernmental*. Spectrum book limited
- Dahl, R. (1995). *Modern Political Analysis*. Engle Cliffs, N.J: Prentice-Hall.
- Denga D.I (2003) local Government Administration in Nigeria. Past, Present and Futuristic Projections. Rapid Educational Publisher Ltd
- Eboh, E. & Diejomaoh, I. (2010). Local Governments in Nigeria: Relevance and Effectiveness in Poverty Reduction and Economic Development. *Journal of Economic and Sustainable Development*, Vol.1, (1), 12-28.
- Ezeani, O. E. (2004). *Local Government Administration in Nigeria*, Enugu: Zik-Chuks Printing Press.
- Ezeani, E.O. (2006). *Fundamentals of Public Administration*. Snaap Press Ltd.
- Fajobi O.F (2010). *X-ray of Local Government Administration in Nigeria*. Crethill Publisher Ltd
- Fatile, J. O. (2011). Evolution and Development of Local Government in Nigeria in I. Olojede J. Fatile J. (eds), *Contemporary issues in Local Government Administration in Nigeria*. Rakson Nigeria Ltd.
- Federal Republic of Nigeria (1999). *Constitution of the Federal Republic of Nigeria, 1999*. Federal Government Printer
- Federal Government of Nigeria (1976). *Guidelines for the Reform of Local Government in Nigeria*. Federal Government Press.

- Gboyega, A. (1987). *Political Values and Local Government in Nigeria*. Malthouse press.
- Chukwu, O.A. (2017). *Federalism in a changing world*. O.A.U Press Ltd
- Dare, O. & Oyewole, G. (2018). *Federal-state relation in Nigerian federalism* In A.O, Sander (Ed.), *The impact of military rule on Nigeria's administration*. Awolowo University press limited
- Deil, W. (2017). *Policy and administration*. University of Alabama Press
- Ekwonna, S. I. and Noisiri, U. D. (2014). Conceptual flaws and operational weakness in the Nigerian local government system in E. A. Obi and R. N Nwankwo (Eds), *dynamics of intergovernmental Relations: a Nigerian and comparative perspective*. Book point educational Ltd.
- Morton, D. (2017). *Intergovernmental management: the state or the discipline* in Naomi B & Aaron, W. (ed), *The state or the discipline*. Chatham House publisher
- Musa, I. (2016). *Nigerian federal finance: issues and choices*. Longman Group of Company
- Ogunna, A. E. C. (2019). *A Handbook on local government in Nigeria*. Versatile Publishers.
- Okafo, L. (2017). *Trends of federalism in theory and practice*. Praegar
- Olugbemi, D. (2015). *A system approach to intergovernmental relation*. Longman group of company
- Watts, R.L (1996). *New federalism*. Oxford University Press Ltd
- Whaleh, H. (2010). *Intergovernmental relations in review*. University Minnesota Press.
- Wheare, K.C. (1963). *Federal government*. Oxford University Press Ltd
- Wright, S. (1982). *Understanding intergovernmental relation*. California Books
- Chukwu, T. (2017). Intergovernmental management .perspective from human series problem solving at local level. *Public administration review*, 43(3)
- Funsho, B. M. (2018) state/ local government joint account and the challenges of service delivery in Kaduna state (1999-2007). *International journal of social science and humanities review*, 4 (1).
- Funsho, A. (2015). An empirical assessment of intergovernmental relation in Nigeria. *Quarterly journal of administration*. Vol. xix No2