FEDERALISM AND LOCAL GOVERNMENT AUTONOMY IN NIGERIA

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Abstract

The study was carried out to ascertain if federalism guaranteed local government autonomy; and to find out if Nigeria's local government system enjoyed some level of autonomy for effective service delivery. The study found out that federalism as practiced in Nigeria did guarantee local government autonomy as Nigeria variant of democracy is strange and does not conform to the standards and tenets recommended by world respected scholars in the field of federalism. Local governments are infact appendages of the state governments as they are inextricably tied to the umbilical cord of their respective state governments through which they derive their financial and political nourishment to remain alive. The study recommended that more funds should be made available to local governments in the country to enable them carry out their functions effectively as well as abrogation of the state-local government's joint account. It equally recommended that the state government should remit the mandatory 10% of their internally generated revenue as directed by the Nigerian constitution to local governments. The study concluded that local government autonomy in Nigeria is indeed not a reality and accounts for the poor state of local governments in the country.

Keywords: Federalism, local government, autonomy, reforms, constitution, federation account, revenue.

Introduction

It was the Lyttleton constitution of 1954 that established a pseudo-federal arrangement in Nigeria for the first time, it was not a true federal system. The Lyttleton constitution gave even greater powers to the regions and virtually transformed the regions into de facto independent entities: separate governors, premiers, cabinets, legislatures, judiciaries, public service commission, marketing boards, and development plans. There were no uniform electoral regulations; no prime minister for the country and the revenue allocation was that each region was economically independent. In fact, apart from the civil service, the foreign service and the army, Nigerians were not bound together as one people. It was more of a confederal system of government that was put in place by the Lyttleton constitution.

However, in 1960 when Nigeria got her independence from Britain, Nigeria opted for and retained the federal system of government for the country as enshrined in the Nigeria's Independence Constitution of 1960. But we may ask ourselves here, why did Nigeria choose federalism over other systems of government? In other words, what is federalism all about? Federalism is a governmental arrangement where powers and functions are shared between the central government and the component units, be it regions, provinces, states or local government as the case may be.

According to Tamuno (2016) federalism is that form of government where the component units of a political organization participates in sharing powers and functions in a cooperative manner though the combined forces of ethnic pluralism and cultural diversity, among others, tend to pull their people apart.

Jega (1999) sees federalism as a government system in which the written constitution or an inviolable statutory precedent specifies that certain fundamental authority adheres to a central government and that other fundamental authority belongs to smaller areas.

In the view of Wheare (1963), federalism is "the method of dividing powers so that the general and regional governments are each, within a sphere, coordinate and independent". Federal unions are informed and sustained, among other forces, by the pressures of "unity in diversity" or by the mutually contradictory motives which Watts (2000) refers to as "the desire to build an efficient and dynamic modern state and the search for identity or regional distinctiveness".

In different ways, we have observed that federalism implies some form of decentralization, some form of regionalism, some form of administrative co-operation or "co-operative federalism" and political interdependence and some form of co-operation, bargaining and conflict in (Eminue, 2002).

Federalism is basically about the distribution of political and economic decision making powers among constituent units or levels of government. The practice of federalism in Nigeria is one of the legacies handed over to the country by British colonial masters.

The Concept of Federalism and Local Government Autonomy

Before the 1976 local government reforms by the Olusegun Obasajo's military government that made uniform operations of local government system in Nigeria, local government operated with varying structures and nomenclatures. County council system was introduced by the departing British colonial masters, first in Ikot Ekpene Division in the Eastern Region in 1951 in which the British District officer, colonel E.C. Alderton handed over the government of the Division to an indigene of the area, Robert Umo Inyang in April, 1951. In the Western Region, the County council system was ushered in by the local government law of 1952 which took effect from February 1953 (Bassey, 2005).

The Mid-Western Region, which until 1963 was part of Western Region operated the County council system of local government just like the Eastern and Western Regions. The Northern Region still operated the "Native Authority" system of local government inherited from the British colonialists even when this had been discarded in the Eastern and Western Regions. In the Native Authority system, the chairman in council was to consult and act in accordance with the decision of his council or approached the Governor for directives unlike the county council system that made use of committees in making decisions for the local government system.

Local Government Autonomy

The term local government autonomy can be seen as local self government or grassroot democracy. Odunfa (1991) defines local government autonomy as the freedom of the local government to recruit and manage its own staff, raise and manage its own finances, make policies, laws and provide services within the limits of its resources and functions without interference from the federal and state governments. Nwabueze in Ugwu (2001) defines autonomy under a federal system to mean "each government enjoys a separate existence and independence from the control of the other government. Local government autonomy can take different forms and shapes. Thus, we can have financial autonomy, administrative autonomy, legislative autonomy among others. Sadly all these types of autonomy are never accorded local government system in Nigeria.

According to Amah (2018), the autonomy of local government lies on two fundamental criteria. The first being that the local government shall possess the freedom to make integrated regional development plan including economic, social and environmental plans and the second being that it shall freely be able to set its priority in its budgets expenditure. Local government autonomy is necessary if the present local government system in the country must rise above its present level of servitude to the state and federal governments. The system as presently constituted cannot allow for effective service delivery by the local governments because both their finances and administrative successes are tied to the apron string of the state and federal governments.

Historical Evolution of Local Government in Nigeria

Local government system as presently constituted did not exist until 1976. According to Okoli (2015), indirect rule was the forebearer of the present day Nigeria local government system. Indirect rule was introduced by Lord Lugard first in northern Nigeria for obvious reasons including but not limited to administrative, economic, financial and availability of personnel which constituted the challenges the system was to face. Buoyed with the success of the system in the North and armed with native authority ordinance of 1916, Lugard attempted to transplant the system to the south. In the south-west, the ordinance accorded special statutory recognition to the traditional rulers in the kingdoms and chiefdoms. The system achieved a partial success in the south-west because the Obas did not enjoy absolute power like Emirs in the North. The system was an unmitigated failure in the Eastern region because of the acephalous and republican nature of the people. In his strong determination to succeed, coupled with the fact that Igbo had no king in the mould of Obas or Emirs who exercised authority over extended areas and territories, Lugard appointed warrant chiefs to act as kings or rulers to the people. This was stoutly resisted by the people who saw such arrangement as strange. With the improvisation of rulers over the people through the appointment of warrant chiefs, these chiefs were assigned the functions of collecting taxes and maintenance of laws and order. Rendering of social services was not a priority as it came much later in the 1950s. This became possible because of the enactment of local government ordinance of 1950 by the then government of Eastern Nigeria bolstered by the law of 1955 which rectified outstanding structural anomalies in the 1950 law. Nigerian local government system, structure and functions remained unchanged till the end of the civil war in 1970.

According to Bassey (2002), in the pre-1976 local government reforms, Nigerian local governments could be said to have enjoyed some level of autonomy during the Native Authority System (1930-1950) and the County Council System (1951-1966). For instance, it is argued that the native authorities were more self-sufficient and self-reliant. They paid out their own local taxes, the salaries of their officials and the office and administrative expenses of the Authority and Treasury. They maintained their own local police force and prisons and, over time extended the purview of their duties from the maintenance of law and order, the administration of justice, to setting up their own buildings, constructing roads and other public works, and in coordination with the central government, they built schools, paid teachers, employed sanitary inspectors, improved agriculture, etc. (Bassey, 2002).

The military incursion into Nigerian politics in 1966, and the subsequent creation of twelve states to supplant the erstwhile four regions in 1967 culminated in the altering of the system of local government administration in Nigeria. Each region adopted a system of local government it believed best suited it and their people. For instance, the South-Eastern and the mid-western states replaced the local government system they inherited with a new system called "development administration", while the East central and the Western states adopted a system they called "Divisional Administration" and the North continued with the Native Authority System (Ekang, 2020).

Most policies and practices of local government systems in Nigeria between 1967 and 1976 lacked democratic ingredients. Local governments did not enjoy uniformity, lacked suitable structure, staff, finance and autonomy. For example, states that adopted Development and Divisional Administration, one cardinal point was the existence of a senior civil servant sometimes known as "Development Officer", Divisional Officer" and "Resident" in South Eastern, East central and Mid-Western states. The onus was on this senior civil servant to plan for the implementation of development projects and programmes and the renderings of services to the people at the grassroots. Thus, what we had in most states at the end of the civil war was simply a form of "local administration" and not local government. Local administration entails a chain of command coming from the central authority. These commands, in form of policy mandates, are translated into administrative actions by agents appointed by the central authority and who are responsible not to the people over whom they exercise their administrative authority but to the central government (Okoli, 2015).

The 1976 local government reforms initiated by the military government of Olusegun Obasanjo placed all local governments on equal footing and uniformalized the operation and configuration of local governments all over the country. According to Ogunna (1996), this was the first time in the political history of Nigeria that the federal government initiated local government reform for all the states in Nigeria. A one-tier uniform local government system was introduced throughout Nigeria. With the 1976 local government reforms, federal government began giving statutory allocations to local governments throughout the country. Local government became constitutionally recognized as the third tier of government in Nigeria. The 1979 and 1999 constitutions borrowed extensively from the 1976 reforms as regards the structure, functions, funding and democratization of local governments. Besides, that reform introduced full-time chairmen of local government and supervisory councilors and they are all paid fixed salaries instead of sitting allowances or stipends (Ogunna, 1996). Though, the 1976 local government reforms set in motion several other reforms in the local government system, but the 1976 reforms was a watershed in the reforms of local government system in the country.

The concept of Federalism

Federalism is a system of government in which there exists division of powers between the central government and the component units. It is a way of organizing a nation so that two or more levels of government have formal authority over their areas jurisdiction. According to Okoli (2004) federalism rests on divided sovereignty, where states and nations control some levels of political power independent of the other's authority. Federalism is a generic term for what may be called self-rule or shared rule relationships. In Wheare's own words "federalism is a system of government in which the governmental functions and powers of the state are shared between the central government and the constituents units – they are coordinate powers". Tamuno (2016) sees federalism as a form of government where the component units of a political organization participates in sharing powers and functions in a cooperative manner though the combined forces of ethnic pluralism and cultural diversity, among others, tend to pull their people apart.

Those who are familiar with the works of Wheare (1963), Elazer (1992) who are authorities in federalism would know that there are different types of federalism in practice the world over. According to Dike and Iwuamadi (2005) types of federalism and power sharing arrangement include the following among others.

Power Sharing in Nigeria's Federal System

Power sharing in Nigeria is synonymous with state creation. State creation devolves a lot of power from the central or federal government to the federating units, such as states, regions, etc. The term devolution, however, seldom appears in discussions of U.S.A intergovernmental relationships. This contrasts with its more extensive use in the United Kingdom and other unitary systems. This difference usage could be explained in part by the word's formal dictionary meaning: "a delegating of authority or duties to a subordinate or substitute". The term, however, is relevant to contemporary U.S federalism and intergovernmental relations. (Gaus, 1983). It is further argued that power sharing in a federal arrangement such as Nigeria will result in intensive and extensive development at the local government levels. In a federal system such as Nigeria that flourishes in ethnic pluralism and cultural diversity, loud but suppressed cries are often heard over issues of marginalization, discrimination, domination and neglect of the third tiers of government in Nigeria's own brand of federalism. The implication of this can be seen in the undue domination of the third tier of government especially in the area of state-local government joint Account into which funds accruable to the local government from the Federation Account are domiciled. Then the state governments decide the amount (often a smaller amount than what was sent) that are to be sent to the local governments within the state. This has starved local governments of funds to carry out developmental projects and programmes and hence the pitiable level of underdevelopment witnessed across local government system in the country.

The era of diarchy before independence in the 1950s and the approach of independence intensified the fears and anxieties of many ethnic minorities in the old Northern, Western and Eastern Regions of the federation. This resulted in the establishment of the Willink Commission in 1957, few years to political independence. Its report, in 1958, tried to assuage the fears of the minority ethnic groups through two cardinal measures: liberal democracy of the Westminister model with fundamental human rights guaranteed the federalization of police organization (The Nigeria Police Force) including the disbandment of Native Authority and Local Government Police elsewhere.

Gradually, more states were created to allay the perceived or imagined fear of the minorities in Nigeria's political configuration. As a result of these fears, states were created by instalment in Nigeria to include: the Midwest Region (1963): twelve states (1967), nineteen states (1976); twenty-one states (1987), thirty states (1991) and thirty-six states (1996). Paradoxically, former critics of the ethnic minorities in the era of the Willink Commission became beneficiaries of the state creation exercise from 1967 to 1996 (Tamuno, 2016).

The politics of revenue allocation in Nigeria will continue to be volatile and contentious as it has always been because finance tends to underpin a lot of things in life. This is more so as individuals, in their private capacities, and the people of a given geo-political area have unequal opportunities and resources in terms of natural, human and material resources. Politics of fiscal federalism has often dragged the country to the precipice. Among the earliest attempts to curb this fiscal conflagration was the setting up of different revenue allocation commissions to calm the frayed nerves of combative regions and states such as the Chick (1954), Raisman (1958), Binn (1964), Dina (1969), Aboyade (1977), Okigbo (1980), etc. Between 1988 and 1989, Nigerian government regularized the composition, powers and functions of the National Revenue Mobilization, Allocation and Fiscal Commission (RMAFC). This body, however, did not, could not, provide sustainable solutions to several complex and vexatious problems of revenue allocation at the three levels of government. (Babangida, 1993).

Indeed, despite constant changes in the percentages allocated from the Federation Account to the states and Local Government Areas, the central governments in Abuja almost always take the largest share.

Factors Affecting Local Government Autonomy in Nigeria

The autonomy local government system in Nigeria should have enjoyed has been vitiated by many factors. Some of these factors include:

1. **Conflictual Provisions in the Constitution**

The Nigerian constitutions, especially the military guided 1979, 1989, 1995 and 1999 constitutions made false starts in their provisions for local governments in the country. The provisions of these constitutions and some state edicts have in fact cut back the autonomy of local governments thus placing it under the control of higher levels of governments. For instance, section 7(1) of the constitution has this to say:

The system of local government by democratically elected local government council is under this constitution guaranteed; accordingly, the government of every state shall.... ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils (emphasis mine).

This singular provision has not only cast a dark shadow on the autonomy of local government administration in the country but has subjugated local government system in the country to the position of a slave always at the control of the master.

Section 2(2) and 14 of the 1999 constitution made Nigeria a federation made up of states and a federal capital territory. No mention is made of Local Government Councils. Section 4 of the constitution also shares legislative powers between the federal and the state governments only, no legislative powers are constitutionally given to the local government. The Supreme Court goes further to assert that the federal government of Nigeria has no constitutional legislative powers with regard to the establishment, structure, composition, finance and functions of local government councils instead such powers are given to the state governments under the 1999 constitution. Thus, the constitution permits a state government not only to make the appropriate legislation to provide for the establishment, structure, composition, functions and finances of local government councils but to also enhance the existence of democratically elected local government councils. However, the local governments can only carry out its functions pursuant to laws made by the State Houses of Assembly for this purpose thereby placing the fiscal seal of subjugation of local governments under the control of the state government in Nigeria (Ekpe, 2021).

One area of befuddlement in the constitution is the provision of sections 7(6) and 162(5) which provide for a federation account. This provision appears an abnormality as local governments are funded by the federal government through revenue allocation yet its establishment, structure, composition and functions are left to the state governments.

In Attorney General of Lagos State V Attorney General of the Federation, the Supreme Court of Nigeria held that by the provision of sections 7 (1) and 8(3) of the 1999 constitution, a state government has the power to create new Local Government Areas within its domain, but such power does not enjoy finality but subject to an Act of the National Assembly amending section three and part 1 of the first schedule to the constitution, and until such an Act is enacted by the National Assembly any new Local Government Area purportedly created by any state government is formless and not properly constituted (Amah, 2018). None of such newly created Local Government Areas is entitled to receive any fund from the Federation Account until the creation is confirmed and formalized by the National Assembly (Akinsanya, 2002).

The pertinent question then is why must the state which is given the powers by the constitution to create and sustain local governments not have the power to set in motion and finalize the process of amendments to give life to those newly created Local Government Areas? What is the concern of the National Assembly of the federal government with the creation of a new Local Government Area by the State Governments? This creates conflictual constitutional arrangement of having feet in two worlds but at home in none- the constitutional conundrum of the 1999 constitution.

II. Usurpation of Functions

Functions to be carried out by local governments were clearly spelt out in the 1976 Guideline for Local Government Reforms and the Fourth Schedules of the 1979, 1989, 1995 and 1999 Nigerian Constitutions. These functions are grouped into two, namely, the ones to be performed exclusively by the local government, and those to be performed in collaboration with the state governments. It is to be noted however that most state governments ignore these provisions and go ahead to usurp some functions of local government especially revenue yielding ones such as motor-parks, markets, approval of building plans, liquor licensing, tenement rates and collection of forestry royalty (Bassey, 2002). This mindless erosion of revenue - yielding sources of local government by state governments has whittled down the revenue base of local government and thus subjects them to passing round the beggar's bowl to the higher tiers of government before they can survive financially. Another area of constitutional dementation is the federal government meddlesomenss in the affairs of the local government with regard to voter's registration.

Pursuant to section 153(1) (f), the Independence National Electoral Commission (INEC), an agency set up by the federal government has been mandated to plan and conduct the registration of qualified persons to vote and also prepare, maintain and revise the register of voters for the purpose of any election. In the same way, paragraph II, item E of the Concurrent Legislative List provides that "the National Assembly makes laws for the federation with respect to the registration of voters and the procedures regulating election to the local government council" (Amah, 2018). Sadly, the actual conduct of elections to the local government councils is given to the state's electoral body, State Independent Electoral Commission (SIEC), an agency of the state government. This now creates an ambivalent situation that we have hands of Esau and the voice of Jacob in performing the functions of local government. This means that SIEC cannot really organize elections to local government councils in the absence of voters registers prepared by INEC. These undermine the powers and functions of the state government on local government under section 7(1) of the constitution.

In Akwa Ibom State, for instance, the programmes of the women organization covered virtually all the statutory functions of the local governments. The usurped programmes include health, agriculture, adult education, child and youth development, cooperatives, rehabilitation of the disabled and destitute, income generation, and training of Traditional Birth Attendants (TBA) among others.

III. Constriction of Financial Autonomy

Local governments in Nigeria have enjoyed anything but autonomy courtesy of

the federal and state governments. The 1999 constitution gives the local governments three major sources of revenue. These are statutory allocation from the Federation Account; 10 per cent of the state internally generated revenue; and internally generated revenue from local governments themselves. This arrangement was put in place to ensure continuity, viability and financial autonomy of the third tier of government. It was also intended to keep the state governments in check over local government funds. The veracity of this arrangement flies in the face of reality as far as state control over government funds is concerned.
As noted by Bassey (2002), the Dasuki Report has noted that some state governments had gone ahead to abolish poll-tax, flat rate, community tax and cattle tax without consultation with the affected local governments. This paper had noted elsewhere that revenue yielding functions such as markets, motor parks were taken over by some state governments.

Also, most state governments do not live up to their financial responsibilities to local governments by remitting the mandatory 10 per cent of their internally generated revenue to the local governments. Most state governments have consistently failed to remit the 10 per cent of its internally generated revenue to the local government areas in their states. They have gone ahead to set up state - local government joint account, into which all funds available to the local governments are paid into. These monies are never released as it is from the federation account to these local government areas. Rather, monies are only released to pay staff salaries and a little amount to the chairmen for their upkeep and to buy stationeries to be used in the council. That is why most local government chairmen hardly live in their local government areas, perhaps, to avoid endless pestering by the local people for lack of any meaningful developmental projects by these chairmen.

Most local governments have poor revenue raising base and only look up to the little financial handout by the state governments. Other local governments with strong revenue bases see such internally generated revenue as belonging to the local government chairmen. This arrangement has stagnated development in almost all the local government areas across the country. The state government has seriously compromised the viability of local governments in the country.

According to Amah (2018), although section 162 (3) of the 1999 constitution has made provision for funding local government by both the federal and state governments, the section under consideration also provided for a local government and state's joint account to be managed by the state government and through which the state shall transfer funds to each local governments of the state. This provision clearly puts the local governments under financial colonization of the state government.

The heavy but helpless reliance of local governments in Nigeria on statutory allocation from the federal government deflates and downscale the autonomy of the local government. This places local governments at the mercy of state and federal governments. Besides, successive Nigeria's governments at both the federal and state levels and in military and civilian governments have poke-nosed into the affairs of local governments across the country. For example, between 1984 and late 1987, local government councils were abolished and the running of the council handed over to sole administrators. Again, in 1994, the elected local government councils were dissolved by the military government of General Abacha and replaced with Caretakers Committees (Ezeani, 2004). Also, the financial autonomy of local governments has on many instances been tempered with by the state governments. This is currently the case in Nigeria where some state governments confiscate federal government allocations to the local governments and give whatever amount they like to the chairmen to run the local government (Ezeani, 2004).

However, the dissolution of democratically elected local government councils by state governments has been declared illegal and unlawful by the supreme court of Nigeria. For instance, the Supreme Court declared the dissolution of local government councils in Oyo and Katsina States as illegal. Seyi Makinde, Governor of Oyo State had in May 2019 sacked all the local government chairmen in the state and appointed caretaker chairmen. The Governor had asked heads of local council administration to take over pending the assumption of elected officials. The Apex Court stressed that no Governor has the constitutional power to terminate the tenure of democratically elected local government chairmen and councillors. The Supreme Court held that dissolution of democratically elected local government councils was in breach of section 7(1) of the 1999 constitution, as amended, adding that Governors were duty-bound to preserve democratically elected local government councils (Ikhilae and Duru, 2021).

In a similar judgment, the Apex Court declared the dissolution of the duly elected local government council chairmen on the platform of the PDP by Governor Aminu Masari of Katsina State as unlawful (Ochojila, 2021).

The Supreme Court had also in December 2016 nullified the dissolution of the Ekiti State 16 local government councils as illegal and unlawful. In 2010, the then Governor Kayode Fayemi, had dissolved the local government councils, although their tenure was to expire in 2011. Most state Governors who come into office on the platform of a political party different from those of local government chairmen always feel threatened and are usually moved to dissolve such local government councils to replace them with his party men and loyalists (Punch Newspaper, May 18, 2021). This is usually done for the Governor to ensure that he puts a party structure on ground from the ward levels so that he can feel safe in office in case he wants a second term in office (which they always want), and even other offices like senator or president (when their tenure as governors are over), then they can conveniently make use of their party structure to get the position of a senator.

Besides, for the Governors to have party structure in place will enable them dictate the tempo of elections in their states by teleguiding those to be given the party tickets to stand election and ultimately those to be elected into their State House of Assembly. Electing majority members of the opposition party into the State House of Assembly in a State could be politically suicidal to State Governors because loyalty of the House members to the Governor cannot be guaranteed and impeachment may not be a distant consideration in case of executive/ legislature disagreement or heightened party differences (Ikhilae and Duru, 2021).

State Governors usually tread this political landmine with excessive caution if only to avoid the repeat of the Kaduna State executive and legislative imbroglio in which the Governor as a member of the People's Redemption Party (PRP) was impeached by the National Party of Nigeria (NPN) dominated House of Assembly in June, 1982. Alhaji Balarabe Musa thus became the first Executive Governor in the history of Nigerian politics to be impeached over disagreement between the Governor and the legislature over list of those to be appointed Commissioners and Special Advisers.

In a nutshell, it is an endorsement of Nigeria's frail democracy that some State Governors persist in dissolution of local government councils in defiance of landmark rulings by the country's highest court without requital for their impropriety and impunity.

VI. Expenditure Ceiling

State governments usually place expenditure ceilings on local government annual budget and expenditure. This kind of arrangement seriously encroaches on local government autonomy. Capital projects to be executed by local governments were to be approved by the state government. This may cause delay in project conception and implementation. This procedural delay in the approval of local government capital projects seriously compromises local government autonomy. Apart from this, most times what are proposed by local government councils are at variance with what are approved by the State governments, thereby distorting the priority projects of local government councils (Ekang, 2020).

For local governments to meaningfully contribute to national development there is need for them to be granted full autonomy with regards to revenue allocation and funding which they do not have. Section 162 (3) of the constitution of the Federal Republic Nigeria, 1999, provides for the distribution of revenue in Nigeria thus:

> Any amount standing to the credit of the Federation Account shall be distributed among the federal and state governments and the local government councils in each state on such terms and in such manner as may be prescribed by the National Assembly.

In difference thereto, section 1 of the Allocation of revenue (Federation Account) Act, laws of the Federation of Nigeria, 2004, provides:

> The amount standing to the credit of the Federation Account..... in accordance with the .constitution shall be distributed on the following basis, that is to say - the federal government 56%; the state governments 24%; the local governments 20%.

Ostensibly, the division of revenue in the federation account leaves much to be desired. While the whole 774 local government councils in Nigeria are allocated a frugal percentage of 20% in the share of the country's revenue; a single federal government takes a whopping 56% and the 36 states and the Federal Capital Territory (FCT) governments receive 24%. The meagre local government percentage of 20% is even made lower as some state governments further deduct at source and withhold the allocation meant for local governments. This is even made worse by the fact that functions of local governments are multitudinous while the wings of local government sources of revenue have been clipped by most state governments. This is irrespective of the fact that no state generates any revenue except through local governments.

Recommendations

For local governments to operate maximally under the present federal arrangement, the following recommendations are made:

1. There should be more adequate funding for local governments. Adequate funding of local governments will enhance grassroot development in the country. State governments should also be self-respectful by complying with the constitutional directive that they should remit 10% of their internally generated revenue to local governments within their domain.

2. There is also the need to abolish the so called state-local government joint account. This has been subjected to irredeemable controversy and unmitigated abuse by state governments. Thus, the state-local government Joint Account should be abolished under section 162 (5) (8) of the constitution of the Federal Republic of Nigeria, and substituted by a new regime of fiscal federalism where local government councils have unhindered access to their share of revenue from the Federation Account. This will liberate local governments from the asphyxiating grip of state Governors.

3. It may not be out of place for the constitution to recognize Nigeria as a two-tier system of government but with specific provisions to obligate or impress on State governments to allocate a specified percentage of its revenue to the local government councils. They shall no longer be made appendages of state governments. Full fiscal and administrative autonomy should be granted to local governments by the constitution, this time around not as federating units but as entities closest to the people.

4. Local governments should work hard to shore up their revenue bases to forestall their needless dependence on higher tiers of government for their financial survival.

Conclusion

Though local government areas in the country are seen as third tier of government, yet they are not treated as such. In fact, it appears as if Nigeria is operating a two-tier government structure - the federal and state governments. Any institution, including the local governments that are made to depend on another for their financial survival cannot be said to be autonomous and as such not much should be expected from such institutions. Local governments in Nigeria are tied to the umbilical cords of the federal and state governments where they derive their financial nourishment in order to survive.

If local governments in Nigeria are to achieve their stated goals and objectives, then they must be granted some measure of autonomy. They should be supervised but not controlled by both the federal and state governments to ensure that they do not go off track in rendering constitutionally mandated services to the people at the local level.

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