



STATE-LOCAL GOVERNMENT RELATIONS AND THE CHALLENGES OF DEVELOPMENT IN NIGERIA: A STUDY OF KADUNA STATE (1999-2007)

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Abstract

This paper studied the local government and its relationship with other level of governance and how the issues of state-local government relations affect service delivery. Local government remains the closest level of government to the people at the grass root level. It was therefore aimed at using it as a means through which service delivery could be properly carried out. This was said to not be properly and effectively done as a result of too much interference in the administration of local governments. This raises the issue of autonomy, its use for local government administration. The paper applied the theory of federalism to reveal the ideal of the intergovernmental relations in the federal system of government. The paper also adopted the documentary technique as a means of eliciting information. Based on the study it revealed that the imbalanced relationship affects service delivery at the grass root level which affect the incapacity of the local government to deliver the dividend of democracy. It is therefore, recommended that the relationship should be done in a way that the service delivery at the local government will be effectively carried out. The emphasis should be on devolution rather than delegation. This can be achieved by ensuring the emergence of democratically elected leaders at the grass root.

Keywords: Government Relations, Challenges, Development, Nigeria

Introduction

Local government is largely regarded as the lowest tier of government in the world, it is very important because it is very close to the people. As a result, it is multi-purpose in terms of carrying out socio-economic services in the local society, stimulating and encouraging local initiatives in community work, promoting the democratic process, serving as training ground for national political leaders, serving as medium of communication between the people and the higher tier of government; thus local government must relate with each unit of governance before achieving these purposes (Odoh, 2005).

Local government has been conceived and portrayed in different ways. According to the United Nations Division of Public Administration, "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 power to impose taxes or exact labor for prescribed purposes" (Maidoki, 2008).

The governing body of such an entity is elected or otherwise locally selected. This definition has been upheld by a number of scholars who have also expatiated on it: For instance, Maidoki (2008) has 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 powers and functions authorized by delegation from the appropriate central or intermediate legislators and lastly with the ambit of such delegation autonomy subject always of the text of reasonableness.

The 1976 Local Government Reform Handbook defined local government as:- Government at the local level exercise specific powers within defined areas: These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure and through devolution of functions to these councils and through the active participation of the people and their traditional institutions that local initiatives and responses to local needs and conditions are maximized (Gboyega, 1999).

By Sections 2 and 3 of the Constitution of the Federal Republic of Nigeria, 1999, (herein after referred to as the 1999 Constitution), Nigeria is one indivisible and indissoluble sovereign state consisting of thirty-six states, the Federal Capital Territory, Abuja and 774 Local Government Areas (768 + 6 Area Councils (Abuja) = 774).

The Constitution thus recognizes three tiers of government in the country. These are federal, state, and local. Accordingly, local government is not an Island sufficient on itself. It is designed to be part and parcel of the state in which it is situated. The state, in turn, is an integral part of the federation. The Constitution stated that: "the government of every state shall ensure their existence. The fact that they are creatures of states governments; the Constitution identifies two major area of state-local relations; these are in the area of fiscal relations and economic planning. Section 162 - subsection 6 of the 1999 Constitution provided that; each state shall maintain a special account to be called 'state joint local government account' into which shall be paid all allocations to the local government councils of the state from the federation Account and from the Government of the State".

However, the Fourth Schedule of the 1999 Constitution of the Federal Republic of Nigeria envisages the state-local relations in the area of economic planning between state and local government. According to this Schedule, the main function of the local government include; the consideration and making of recommendations to a state commission on economic planning or any similar body on the economic development of the state, particularly in so far as the area of authority of the Council and of the State are affected, and proposals made by the said commission or body and the participation of such council in the government of a state as respects the following matters; the provision and maintenance of primary, adult and vocational education, the development of agriculture and natural resources, other than the exploitation of minerals; the provision and maintenance of Health Services; and such other functions as may be conferred on a local government council by the House of Assembly of the State among others.

The dynamics of State-Local relations depends always on the prevailing political culture and other contextual/environmental variables within a polity. The overwhelming influence, which the peculiarities of a political culture can have in shaping inter-governmental relations is apparent, following the 1976 Local Government Reforms, the intrusion of State governments into local government affairs was not limited to acting through the appointed secretaries. State government have retained control over policy making at the local level and this control is exercised through the supervision of the activities of the local government councils and its committees and also through a direct intervention and administrative involvement in budget preparation and financial management. Therefore, this research will study the kind of the interactions and relations which do exist between levels of governance in a federal state as they exercise the power and carryout functions allocated to them by the Constitution.

Nigeria as a nation operates a Federal System of government with powers and functions graduated in descending order from the central authority through the other units of governance. However, in most federal system, local government is the preserve of the state. The power of the federal government concerns more of the exclusive and concurrent of which local government is not part. Local government under such arrangement derives its power from Constitution which supposedly guarantees its powers; it is unlike a parliamentary situation where local governments can be created and dissolved through an act of Parliament (Abubakar, 2005)

Be that as it may, the fact is that whether Local Governments are guaranteed by the Constitution or an Act of Parliament, they still have to relate to some bodies at the state and central levels; such relationship may be referred to as control, co-ordination, co-operation etc. These in themselves depend on the level of decentralization that take place at the local level. The deviation or rather manipulative manner of the relationship brings a myriad of problems which are both internal and external to the extent of recent calls for the abrogation of that tier of government in Nigeria. Apart from excessive tampering with the funds in the so-called joint account, the entire local government structure, administration, tenure is at the whims and caprices of the state. Their non - performing nature is a manifestation of the manipulation or deviation of this relationship by the two most powerful units to their own advantage (Abubakar, 2005).

Evolution of Inter-Governmental Relations

Inter-governmental relations refer to the structure and processes of transactions among levels of governance in a political system. The relationship between the national government and the sub units is dynamic and subject to

change through judicial interpretation as well as through operational, re-presentational and political means. The federal arrangement has allowed countries to resolve the dilemma of achieving national unity for certain overarching purpose while preserving autonomy for reasons of regional, ethnic, religious or socio-economic diversity (Watt, 1966).

Inter-governmental relations are the interactions or dealings which exist or take place between different levels of government within a state. The concept of inter-governmental relations is usually associated with the countries which operate the federal system of government, where the relationship which exists between the federal or national/central government and the sub-national government (states/regions) are spelt out in the constitution. The constitution usually contains the powers which each level of government can exercise and any arrangement must come through a constitutional amendment involving the two levels of government (Festus et al., 1988).

Inter-governmental relations started attracting attention at the tail – end of 1930s in the United States of America. The emergence of the ‘Welfare State’ in the 1930s (The New Deal Era) helped bring about the need and concern for inter-governmental relations. The federal government policy to undertake social and economic development programmes on a large-scale had serious consequence for state and local governments. This new policy now heightened interdependence among the three levels of government in the United States. This interdependence called for an appreciable degree of harmonization and coordination of economic and social policies and programmes. This political dimension, gave rise to an administrative one: a need arose to manage the complex public bureaucracies that resulted from the implementation of the new policies. Administrative arrangements had to be made for taking care of the many interactions among the officials of the different levels of government to ensure cohesion among them. This period of political and administrative co-operation in the United States is commonly referred to as the era of ‘‘Cooperative Federalism’’ (Festus et al., 1988).

According to Festus et al. (1988) another country where the concept of Intergovernmental Relations is fairly well developed is Canada. In Canada, the emergence of the welfare state, at the federal level in the 1950s and 1960 produced a situation in which the term ‘‘Cooperative Federalism’’ was used to described the Canadian federal administrative system. Three conclusions emerged from the American and Canadian experiences. First, Inter-governmental Relations (IGR) assumes importance when the Federal government in a federal system undertakes significant economic and social development programmes that influence the activities of other levels of government. Second, the political explanation for IGR is usually accompanied by the administrative explanation and both lead to an emphasis on co-operation, coordination and collaboration among the levels of government. Third, is the time frame. This varies from one country to another. While IGR emerged as a major concern between the late 1930s and the 1950s in the USA; the comparable period when it entered the public agenda in Canada was the 1950s and 1960s. In Nigeria, however, some aspect of IGR became key issues even before a federal system of government became operational in 1954. Unlike the USA and Canada, experiences where the initial years of intergovernmental relations were characterized by cooperation and collaboration, conflict and competition featured prominently, as cooperation and collaboration, in the inaugural years of IGR in Nigeria.

However, in classifying an inter-governmental relation, the emphasis is always on federal – state relations, each time, IGR is discussed. Albeit, a complete picture of IGR emerges, when we consider how both levels of government (federal, state) relate to local government units existing with each state or country. Because of their complexity and their diversity, the problem of classifying inter-governmental relations is a difficult one. To get a handle on the problem, the treatment of the subject is to be manageable and some system of classification must be employed.

IGR may be classified as ‘‘vertical’’ that is, relation between governments on different levels: federal-state, federal-state-local, federal local and state – local. It can also be classified as ‘‘horizontal’’ that is, relations among governments at the same level: inter-state or state – state and inter-local relations. Relation can also be ‘‘triangular’’ or ‘‘polyangular’’ in nature. Triangular relations involve two local governments with a single federal (or state) agency, or two federal (or state) agencies with a single local government. If two federal or state ministries, for example, the Ministry of Health and Information, are working with a local government to contain an epidemic this would exemplify triangular relations. Beyond this level of complexity a variety of polyangular relations may evolve among a number of federal, state or local agencies that have a common interest in a particular problem (Festus et al., 1988).

Federalism and Inter-Governmental Relations

Although, the term “Federalism” and “Intergovernmental” relations are frequently considered interchangeable. David notes there is difference between the two concepts. Walker sees Federalism as encompassing constitutional, legal, jurisdictional, political and hierarchical concepts. Major institutional actors that influence the federal system are the executive, legislative and judicial branches, the bureaucracy and the states themselves. In addition, the regulatory, fiscal, and political processes have also shaped the relationship between the national government and the states. In contrast, Walker describes inter-governmental relations as more encompassing multi-tiered (rather than two tiered as under federalism) more functional, fiscal and administrative in focus. It also tends to be more flexible and informal, though, it does not lack formal features. While it does not refer to governmental units, the concept of inter-governmental relations involves contracts between governmental officials as well as their attitudes, actions and pre-occupation with financial issues (Watt, 1966).

Wheare (1979) provides the basis for understanding federalism in its contemporary practice in term of federal association among component units does not exist anywhere. The old sense of autonomy or inter-dependence of component units in their areas of jurisdiction has given away to cooperation, interaction and inter dependence which makes a need for intergovernmental relation in a federation unavailable. He noted that interdependence among tiers of government in the exercise of governmental functions required different orders of government to treat each as partners. This has required extensive consultation, coordination and co-operation between governments. He viewed inter-governmental relations as the ‘consultation, co-operation and co-ordination’ between and among units of governments (Kpatako, 1999).

Lukman (2004) has pointed out that “there has to be some kind of inter-dependence at the sphere of government since no tiers of government is an Island”. In his own analysis, Julson viewed inter-governmental relations as an attempt to elucidate the multi-faceted ways in which federal or central government is related to other tiers and levels of government among themselves in a particular country. This relationship must exist, he said for the cooperative existence of an entity. If the federal government is responsible for the creation of each tier of government, they must co-operate and relate with one another. He went further to identify six forms of inter-governmental relations. These include; (a) federal-state (b) federal-state-local (c) federal-local (d) State-state (e) state and local (f) local-local relations.

The philological origin and fullest characterization of inter-governmental relations as we have accepted them today is credited to William Anderson and Deil Wright. The term “Inter-governmental relations” which has become an essential vocabulary of scholars, public officials and ordinary citizen particularly in America that lay emphasis on interaction among human being ‘clothed with office’ while it is accepted that human being is responsible and in fact, they carry out the relations between government; finance has emerged as the most critical element of this interaction. This important feature of intergovernmental relation, viz fiscal relations has assumed a very important position in the American as in most other federal systems (Oyovbaire, 1969).

Intergovernmental relations are the responses that have been developed to facilitate co-operative policy making among divided governments within a federal system; and are supposed to play ‘a bridge-building’ role to bring a degree of coordination and cooperation to divided powers by (Hueglin & Fenna, 2006).

Additionally they identify the ideal principles that guide governmental relation (a) IGR must be established so that they are capable of achieving policy objectives that have been set (and so that there is the capability of avoiding duplication and overlap.

(b) Effective information about policy objectives and decision-making must be in public domain so that there is clarity around the bases for decision and actions as well as greater pressure brought to bear on governments to maintain the federal reform agenda and to be accountable for progress and outcomes of reform. (c) Government must be subject to appropriate check and balances to ensure their actions and decisions are scrutinized and justified. (d) Inter-governmental relationship must be capable of achieving objectives in a timely manner free from political capture or stalling and against a long term vision. (e) Actions and decision must be free from undue influence, from political or private interests. They must have high-level commitment. (Watt, 1966).

Gboyega (1999) refers to intergovernmental relations to as the structure and process of transactions among levels of government in a political system. It is a term that was originated in the United States of America to describe

the various dimensions of governance not captured by the concept of federalism. To him, these dimensions include; prominence of policy (rather than mainly legal) issues; including of all governmental entities – local units in addition to national – state (federal) relations; importance of official attitudes (perspectives) and actions; regular continuous day-to-day interactions among officials; and inclusion of all types of public officials – especially administrators in addition to elected officials. The term inter-governmental relation enables to conceive of the full gamut of relationships between all governmental authorities who share public authority for governance.

Kaduna State Socio-Economic Background

Kaduna town was founded by the British in 1913 and is known as centre of learning due to its highly skilled labour force and largely due to the presence of large number of institutions of higher learning. The state occupies part of the central position of the Northern part of Nigeria and shares common borders with Zamfara, Katsina, Niger, Kano, Bauchi and Plateau States. To the South West, the state shares border with the Federal Capital Territory, Abuja and Nasarawa State. The global location of the state is between longitude of 9°01'50"E and 8°06'00"E East of the Greenwich meridian and also between latitude 9°00'21"N 11°03' of the equator. The state occupies an area of approximately 48,473.2 square kilometers and has a population of 6,066,562 based on the 2006 Census.

The entire land structure consists of an undulating plateau with scattered settlement to the southern part of the state. The major Rivers in the state include River Kaduna, River Wonderful in Kafanchan, River Kagom, River Gurara and Galma. There are two marked seasons in the state, the dry and rainy seasons. The wet season is usually from April through October with great variation as you move northwards. On the average, the state enjoys a rainy season of about five months. The state extends from the tropical grasslands known as Guinea savannah and the Sudan Savannah in the North. The grassland is a vast region covering the Southern part of the state to about latitude 11°00' north of the equator. The prevailing vegetation of tall grass and big trees are of economic importance during both the wet and dry season.

The state is a plural one with people of various ethnic groups, speaking different languages and having various cultures. There are 36 indigenous ethnic groups found in different parts of the state. Some are large one like Hausa, Fulani, Bajju, Atyap, Fiti, Tari among others. Culture is whole complex of distinctive spiritual, materials, intellectual and emotional feature that characterize a society or social group. It includes not only art and letters, but also modes of life, fundamental right of the human being, value system, tradition and beliefs. It is a collectivism of individual behavior and manifest to social pattern. In Kaduna state, several socio-cultural level complement and supplement one another. Although, there are distinct societies, yet they are related in peculiarities and express them through their language among other or perceived symbols.

The information learnt by an inspiring member of a society should cover all of that society's imaginable rules and regulations considered by the society as necessary for its continued existence as a functioning unit. These traits saw the creation of Emirates and Chiefdoms in Kaduna State based on distinct historical or cultural consideration. The people of the state had to express themselves at different levels and times on the need for the creation of and establishment of Emirate Councils and Chiefdoms in the state. These happened because of the nature of culture as a dynamic entity and not static. The peoples' cultural outlook has been affected and has therefore taken into account several historical experiences and realities which are very much with them. Principal among these have been Arab imperialism and accompanying Islamic influence. Thus, the issues of Emirates came up. Western colonialization and imperialism and accompanying Christian influence led to establishment of some Christian religious centres like Wusasa, Zaria, Kufaina, Kwoi and Kagoro among others. Part of the outside influence is a new administrative set up for the people to complement and supplement the Emirate and Chiefdoms. The state now has 23 local government councils with different ethnic groups co-existing peacefully with one another.

While it is true that what is communicated and how is communicated is directly related to what people see or bore in mind about culture, society, and persons are themselves, dynamics entities, changing through time for better or worse. The changes may be fundamental ones affecting the people's perception of their needs and manners or they may merely be changes or the process whereby these manners are communicated. Such changes or modifications are dependent on both internal and external factors to which the society must constantly adjust if it is to survive.

However, the state economy has boomed due growth and development in investment climate. Agriculture remains the mainstay of the economy and largest employer (agriculture accounts for 56 percent of Gross State production). Cash and food crops are cultivated in commercial and family farms. About 80% of the state's population is engaged in peasant farming producing both cash and food crops. The crops produced in the state include cotton, groundnuts, tobacco, maize, yam, beans, guinea corn, millet, ginger, rice, cassava, and potatoes (Oba et al., 2025; Muhammad et al., 2026). During the dry season, a considerable number of people in the state engage in irrigation farming along some major rivers and near dams. The crops cultivated are mainly vegetables. Another important aspect of agriculture engaged by the people is the rearing of cattle, sheep, goats, pigs, poultry farming. Kaduna State is the third most populous state in the federation and represents a major focus and centre of political and economic activities in the nation. It occupies a very strategic position in terms of its historical role, contemporary political development and economic activities. Consequent development in Kaduna State invariably has national implications.

Nevertheless, in investment opportunities, the Kaduna State Industrial and Finance Company Limited, a Parastatal of the Kaduna State government is charged with the responsibility of promoting and developing commercially viable industrial projects in the state. This is done in collaboration with other interested local and foreign investors at both individual and institutional capacities. The KIFC is therefore available to provide investment estimate required by potential investors in the state. Projects could be for the establishment of new industries or expansion of existing ones. The company readily advises investors on feasibility report preparation, investment advisory service, equity participation and corporate counseling.

The state also has the corporate Headquarters of the New Nigerian Development Company (NNDC) the largest development institution in the North. The Zonal Office of the Northern Industrial Development Bank (NIDB) as well as the corporate Headquarters of Nigerian Agricultural and Rural Development Bank (NARDB), New African Merchant Bank (NAMB) and Unity Bank.

The Kaduna State Local Government (Administration) Law

The composition of Kaduna State government is made up of the executive, legislature and judiciary. The principle of separation of power is very much applicable here as in any state of the federation. The Executive arm of the government is made up of the Governor, his Deputy and members of the State executive. This arm of government is responsible for policy formulation and programme implementation, and the legislative arm are charged with the responsibility of making laws while judiciary for interpretation of laws.

Part III of the Kaduna State local government (administration law 2003 amended in 2004 set out the structure and functions of the local government councils in Kaduna State. Presently, there are 23 local government councils in Kaduna State with their respective population, according to 2006 National Population and Housing Census as shown below.

Table 1: Local Government Areas and Their Respective Population (2006)

Local Government Area	Male	Female	Total
Birnin Gwari	128,330	124,033	252,363
Chikun	186,874	181,376	368,250
Giwa	144,218	142,209	286,427
Igabi	219,269	210,960	430,229
Ikara	96,866	97,060	193,926
Jaba	80,283	75,094	155,377
Jema'a	145,667	133,068	278,735
Kachia	124,655	119,619	244,274
Kaduna North	186,263	171,431	357,694
Kaduna South	210,486	191,904	402,390
Kagarko	127,457	113,486	240,943
Kajuru	55,712	55,156	110,868
Kaura	115,397	107,210	222,579
Kauru	86,397	83,611	170,008
Kubau	142,642	139,403	282,045
Kudan	70,951	68,041	138,992
Lere	167,392	163,769	331,161
Makarfi	74,601	71,658	146,259
Sabon-Gari	149,004	137,867	286,871
Sanga	76,284	73,049	149,333
Soba	148,605	144,665	293,270
Zangon-Kataf	160,646	155,724	316,370
Zaria	214,057	194,141	408,198
Grand Total	3,112,028	2,954,534	6,066,562

Source: National Bureau of Statistics: 2007

However, the functions set out for them in the said Part III of the law are additional responsibilities apart from those set out in the fourth schedule to the 1999 Constitution of the Federal Republic of Nigeria. By virtue of the said law, every local Government Council in Kaduna State shall have the following departments thus:

- a. Administration
- b. Finance
- c. Agriculture
- d. Health
- e. Works and
- f. Education and Social Development.

According to that law, it shall be the duty of every local government to:

- a. Discharge the duties and obligations imposed by this law or any other enactment and
- b. Generally assist in the maintaining order and good governance within area of its authority and for these purposes, a local government may within the limits of the functions to be conferred, either by its own employees or by duly appointed agents, do all such things as are necessary or desirable for the discharge of such functions.

The law further provides that: Any functions conferred upon a local government by or under this law shall be exercisable over all persons within the area of its authority save as is otherwise expressly provided by in this law.

Thus, having laid down the above rules by the said law, the local governments in Kaduna State shall have the powers to reform the duties discussed below.

First, it shall be the duty of every local government in Kaduna State together with the individual members thereof to the best of their ability to prevent the combination of any offence within the area of its authority by any person.

Secondly, local governments in Kaduna state shall have the powers to engage in any form of trade, commerce or industry. The local governments shall also have the powers to provide and maintain works and services, which are incidental to any function conferred upon it but the same law or any other enactment.

Third, Section 20 of the said law reinstates the powers of the local governments in Kaduna state to make bye-laws as follows:

1. Subject to the provision of this law a local government shall have responsibility for, and power to make bye-laws for all the following matter that is:
 - a. Markets and motor vehicles parks;
 - b. Sanity inspection, sewage, refuses and nigh soils disposal;
 - c. Control of vermin;
 - d. Slaughter slabs;
 - e. Public conveniences;
 - f. Cemeteries and burial grounds;
 - g. Registration of birth, deaths, and recreation centres;
 - h. Provision of community and recreation centres;
 - i. Parks, gardens and open spaces;
 - j. Fuel plantation;
 - k. Licensing, supervision and regulations of bake houses, eating houses and laundries;
 - l. Licensing and regulations of bicycles, hand carts and other types of vehicles (other than vehicles which are mechanically propelled) and chances;
 - m. Control of keeping of animals;
 - n. Control of hoarding, advertisement, use of loud speakers in or near public places and drumming;
 - o. Control of land held under customary tenures;
 - p. Naming of roads and streets and numbering of plots and buildings;
 - q. Control and collection of revenue from private forests estates;
 - r. Collection of vehicle parking charges;
 - s. Collection of community tax properly and other rates and designated revenue.

A critical study of the above provision clearly reveals that the function of the local governments set out in the fourth schedule to the Constitution, 1999 are repeated by the above provision. Thus, the provision of S. 20 of the Kaduna State local government (administration) law 2003 as amended are one and the same with the provisions of the Fourth Schedule to the constitution, 1999; which in turn is responsible for the uniform functions performed by all local government in Nigeria.

However, S.21 of the law creates a difference by providing powers for additional responsibilities for local governments in Kaduna State which is in line with the provision of S. 7(5) of the Constitution cited above. The additional responsibilities are created in relation to make bye-laws in the following matters:

1. Subject to the provision of this law or any other enactment, a local government may be responsible for and to make bye-laws for all or any of the following matters, that is:
 - a. Health centres, maternity centres, dispensaries and health clinics, ambulance services, leprosy clinic and preventive health services;
 - b. Meat inspection and abattoirs;
 - c. Nursery, primary and adult education;
 - d. Information and public enlightenment;
 - e. Provision of scholarships and bursaries;
 - f. Provision of public libraries and reading rooms;
 - g. Agriculture and animal health extension services and veterinary clinic;
 - h. Rural and semi-urban water supply;
 - i. Fire services;
 - j. Provision of roads (other than truck road) their lighting and drainage;
 - k. Support for arts and culture;
 - l. Control of pollution;

- m. Control of beggars, prostitution and repatriation or destitute;
 - n. Provision of houses for destitute, the infirm and orphans;
 - o. Provision of public utilities including roads, water and transport;
 - p. Public housing programmes;
 - q. Regulation and control of buildings;
 - r. Town and country planning;
 - s. Operate of commercial undertakings;
 - t. Control of traffic and parking;
 - u. Piped sewage systems;
 - v. Control of sale and consumption of alcohol.
2. Where it is so provided by any enactment other than this law, conferring powers or imposing duties on a local government pursuant to the enactment, it shall be implemented (Akande, 2008).

Thus, it must be noted, the above additional powers as far as Kaduna state is concerned may not be the same with another state. For this reason, there may be variations in the powers of the various local governments in Nigeria in accordance with the different powers granted to them by their various states.

Joint State-Local Government Account in Kaduna State

The Kaduna State Laws 2 of 2006 provided for the establishment of the State Joint State-Local Government Account Committee and for other purposes connected therewith.

- 1) This law may be cited as the state joint local state Government Account Allocation Committee Law, 2006
- 2) This Law shall come into operation on the 1st day of January, 2006.
- 3) In this Law unless the context otherwise requires “Account” means the State Joint Local Government Account; “Committee” means the State Joint Local Government Allocation Committee: “Federation Account” means the account into which shall be paid all revenues collected by the Government of the Federation as specified in the Constitution of the Federal Republic of Nigeria 1999; “Governor” means the Executive Governor of Kaduna State and “State” means the Kaduna State of Nigeria.
- 4) (1) There is hereby established a body to be known as the State Joint Local Government Account Allocation Committee.
(2) The Committee shall comprise the following:
 - a) The commissioner charged with the responsibility for Local Governments in the State, who shall be the Chairman.
 - b) A Commissioner of Revenue Mobilization, Allocation and Fiscal Commission who shall be a non-indigene.
 - c) All Chairmen of the Local Government Councils in the State.
 - d) The Accountant-General of the State.
 - e) A representative of the Accountant General of the Federation.
 - f) A representative of the Kaduna State Board of Internal Revenue.

(3) The Permanent Secretary of the Ministry for Local Government or such other officer as may be designated by the Chairman shall be the Secretary to the Committee.
- 5). The functions of the committee shall be to:
 - (a) Ensure that allocations made to the local Government Councils in the State from the Federation Account and from the State Government are promptly paid into the State Joint Local Government Account as established by Section 7 of this Law.
 - (b) ensure that funds paid into the State Joint Local Government Account under paragraph (a) above are distributed to the Local Government Councils in accordance with the provisions of the constitution of the Federal Republic of Nigeria 1999 and any Law made in that behalf by the Kaduna State House of Assembly.

(c) Monitor the payment and distribution of the funds mentioned in paragraphs (a) and (b) of this section so as to ascertain the actual amount paid to each Local Government.

6. The committee shall render monthly returns to the Federation Account Allocation Committee through the member representing Revenue Mobilization, Allocation and Fiscal Commission.

7. (1) There is hereby established an account to be known as the State Joint Local Government Account to be managed by the Committee.

(2) All allocations made to the Local Governments in the State from the Federation Account and from the State Government shall be paid into the Account for the benefit of the Local Governments.

8. It shall be unlawful for any organ, authority or official of the State however described or constituted to alter, deduct or re-allocate funds standing to the credit of the State Joint Local Government Account.

Provided always that nothing in this section shall:

(1) prevent the House of Assembly from prescribing by law the terms and manner for distributing money standing to the credit of the Joint Accounts to the Local Government Councils in the State;

(2) Prevent State Government from effecting or ensuring repayment of loans and overdrafts guaranteed by it including established arrears of withholding taxes not remitted by the Local Government Council;

(3) Hinder the State Government from deducting funds with respect to counterpart contributions in respect of multilaterally or bilaterally funded projects and projects jointly executed by the State and a Local Government when it is established that:

(a) There is an express written consent by the Local Government to embark on such joint project and

(b) The project is one duly captured in the approved budget.

9. The power of the State Government to borrow shall not extend to the money, funds or revenue allocated to Local Government Councils from the Federation Account and from the State.

10. In the case of any default in the allocation or distribution to any Local Government, such amount shall be first charge in the State's next allocation from the Federation Account and shall be credited to the affected Local Government.

11. Any person who acts in contravention of Section 8 commits an offence and shall be liable on conviction to a fine twice the amount altered, deducted or re-allocated illegally, or imprisonment for a term of five years, or to both such fine and imprisonment.

12. Where the Committee desires to obtain the advice of any person upon any matter before it, the committee may co-opt such person to be a member for such a meeting, and any member so co-opted shall have rights and privileges of a member of the Committee, save however that he shall not be entitled to vote on any question or count towards a quorum.

13. A member shall not be personally liable for any act or omission or for any default made in good faith in the course of the work of the Committee.

14. There shall be paid to any member, not being a public officer, such remuneration and allowances as the Governor may determine.

15. Subject to the provisions of this Law, the committee may make regulations which are necessary or expedient for the purpose of carrying effectively the functions vested on it by this Law.

16. (1) The committee shall hold such number of meetings as may be necessary for the due fulfillment of its functions, provided that it shall hold at least one meeting in each quarter of a year.

(2) At a meeting of the Committee:

(a) The Chairman shall, if present, be the chairman of the meeting

(b) If the chairman of the committee is not present or if the office of the chairman is vacant, the members of the committee present shall choose one from among themselves to be the Chairman of the meeting.

(3) Every question at a meeting of the committee shall be determined by a majority of the votes of the members present and voting on the question and in the case of an equal division of votes, the chairman of the meeting shall have a second or casting vote.

(4) Any one third or the total number of members of the committee may by notice in writing signed by them request the chairman to call a special meeting of the Board, for the purposes set out in such a notice and the chairman shall thereupon call a special meeting.

(5) The quorum at any meeting of the Committee shall be the Accountant-General of the State together with one third of the total membership of the committee.

(6) Subject to the provision of this Law, the committee may make standing orders for the purposes of regulating its own proceedings.

17. The coming into effect of this Law shall not affect the validity of any act or thing done by any organ or authority charged with similar functioning or responsibilities.

18. The Joint Local Government Account Allocation Committee Law CAP 78, Laws of Kaduna State 1991 is hereby repealed.

Funding of Local Government

By Section 7 (6) of the 1999 Constitution of the Federal Republic of Nigeria, provision has been made for the funding of Local Government as follows:

“Subject to the Provisions of this Constitution:

- a. The National Assembly shall make provisions for statutory allocation of public revenue to Local Government Council in the Federation; and
- b. The House of Assembly of a State shall make provision for statutory allocation of public revenue to Local Government Councils within the State”.

When the two sources mentioned above are added to its own internally generated revenue. It is clear that Local Government has three recognizable source of revenue. Therefore, below are the breakdowns or rather summary of Revenue Allocated to Kaduna State Government and its Local Government Councils (LGCs) by the Federation Account Allocation Committee (June 1999 – December 2005), i.e. for about 6 years and 7 months as follows

Conclusion and Recommendations

It will be recalled that one of the factors responsible for the chronic lack of development at the Local Government level prior to the introduction of successive reforms starting from 1996 was the alleged diversion of the Local Government fund by State Government which severely constrained their performance. The study recommended the following as a means of curtailing ineffective service delivery at the grass root;

1. Constitutional strengthening of the local government autonomy: This is referred to the fact that many have pointed to the lack of local government autonomy is resulting to the poor performance of the local government and ineffective service delivery. Therefore, there is need for more constitutional amendment of the local government in general, in which the state government intervention will be minimal.
2. Popular participation: This is indirectly concerned with how the people’s will in the local government become prevail. This can be achieved through a free and fair election that will reveal the aspiration of the people at the grass root. It is by this, the people will be allowed to be involved in the decisions that affect their daily lives.
3. Establishment of the anti-corruption institutions in the local government: This is to deny the presence and prevalence of corruption in the local government. This is because some from analysis have pointed to corruption and some related offences as being responsible for the poor performance and ineffective service delivery in the local governments. The anti-corruption, if established will cater for any corruption

and related offences that hinder the effective and fascinating service delivery as enshrined in the constitution.

4. Free and fair election: Actually, the problem of autonomy starts from the imposition of candidate on the people at the grass root. This is because such imposed candidates are answerable to the state government who imposes or influences their electoral success and in the case where an opposition candidate emerges as a Chairman of a local government, the ruling party in the state may frustrate the efforts of the elected opposition party candidate, and this affects the service delivery at the grass root because of the in cordial relationship between the executive of the local government and the state government. These problems can be addressed if a free and fair election is conducted at the grass root level.

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