



Creating Effective Synergy with States' Institutions for Transparency and Accountability in Nigeria's Local Government

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Abstract

Collaborative efforts in administering the affairs of government are essential for the achievement of national goals. As an intra-sovereign unit of government, the local councils are expected to engage other tiers of government, most especially, the state institutions to promote socio-economic and political development. Ironically, this collaboration has not yielded any positive impact, primarily, as state institutions had continually stampeded these councils. This paper adopted documentary data from notable national and international journals, newspaper publications, books, internet sources and personal observations. System theory was used to reveal the synergy between state's institutions and local government and their effect on grassroots populace. The paper observed that lack of transparency and accountability were the norm in intergovernmental relations between state institutions and Local Government in Nigeria. Statutory allocations are hijacked by the state, abuse of power by the local government service commission, auditor general of the state became a watched dog to monitor the council's expenses. It concluded that creation of effective synergy between the state institutions and local government will facilitate cordial relations among the governmental units and foster necessary development. The paper recommended a direct access of the proceeds from the statutory allocations to the Local Governments, relative autonomy should be given to the councils to execute their statutory functions and engagement of proactive and consistent interaction between councils and state institutions on programme formulation and execution.

Keywords: Synergy, State Institutions, Local Government, Transparency, Accountability.

Introduction

Local Government is the third tier of government in Nigeria and as a grassroots government, it is expected to facilitate socio-economic and political development at the rural level. Regrettably, this level of government has not been able to meet up to expectation. Adeyemi et al (2012) noted that development has not strived up to public expectations at the grassroots level in Nigeria due to alleged paucity of the culture of accountability and transparency in the administration of Local Government in Nigeria. In a similar assertion, Akinbode (2010) opine that the primary reason for the existence of this level of government is the efficient and effective provision of services and coordination of activities and functions at the rural level.

Therefore, local council is the government at the rural level and as such nearest to the grassroots people. This is the more reason the 1999 Constitution of Nigeria as amended assigned those functions that are rural in nature to the councils. The implication of its constitutionally guaranteed governance structure and its closeness to the people is that the institution of transparency and accountability and their norms in governance should be more evident at this





level. Paradoxically, Local government in Nigeria are often seen as training ground for barefaced corruption and near absence of transparency and accountability in the conduct of government business (Abubakar, 2010).

Most scholarly researches attributed the lack of transparency and accountability to corrupt practices by the Local Government Officers and their lack of commitment to duty, thereby neglecting the role of state institutions in the maladministration of the councils. It is a noted fact that Nigeria is a federation and power and responsibilities are shared among the federating units. This is also expected to promote intergovernmental relations among the tiers of government, that is, the responses were expected to encourage cooperative policy making as well as play a 'bridge building' role to facilitate a degree of coordination and cooperation.

Since the Local Government is a creation of the State Government in Nigeria, this has permitted state institutions to control the activities of the councils, hence, the degree of coordination and cooperation are negatively affected, and as such, leads to poor performance. The idea of 'creation of the state' was among others, meant to subject the councils to appropriate checks and balances and to ensure that their actions and decisions are scrutinized and justified.

Regrettably, this is a different scenario from what is obtainable. This paper seeks to examine the need for effective synergy between state's institutions and Local Government with a view to promote transparency and accountability needed to prevent the arbitrary exercise of power and enhance the achievement of optimal performance by councils in the country. In doing this, the paper employed analytical and descriptive method depending largely on secondary data as well as data from personal observation which could for convenience sake be taken as quasi-primary data. Case study is also adopted. The sources for the secondary data are in particular from books, newspapers, local and foreign journal articles and the internet.

Conceptual Clarifications

Local Government

Local Government is the government saddled with the responsibilities to promote socio-economic and political development at the grassroots. This level of government is empowered to generate revenue and elect political functionaries who govern the affairs of the local council and are accountable to the masses. In the Nigerian context, local government is a creation of state government. Though a single tier multi-purpose local government is operational in Nigeria, but by virtue of local government law, the state government design the structure, composition, finance as well as the functions.

Therefore, Local government is a government at the grassroots with powers to elect its representatives and is saddled with responsibilities to provide social welfare of the local people with relative interference from the state government. It is important to note that in as much as the local body does not exceed its powers and abide within the law that enacts it, the state government and its institutions should not interfere on its responsibilities. However, there should be collaborative efforts that can create effective synergy with the aim of promoting even and sustainable development. Note that local governments and local councils are used interchangeably in this paper.

Transparency





It connotes openness, communication, and accountability. That is, a situation in which all relevant information is fully and freely available to the public. Transparency is operating in such a way that it is easy for others to see what actions are performed. Transparency is practiced in local government and government institutions to guide the councils and governmental institution's decisions and policies on the disclosure of information to its employees and the public, or simply the intended recipient of the information. The right and the means to examine the process of decision making is known as transparency. In politics and governance, transparency is used as a means of holding public servant accountable so as to minimize or eradicate corrupt practices. It further suggests that government meetings ought to be accessible to the press and the public, local government estimates made open and may be reviewed by the people, while the bye-laws and decisions made are open for discussion, when this is obtainable, it is seen as transparent, and there is less opportunity for the authorities to abuse the system for their own interests (Mattozzi and Merlo, 2007). On this note, we must credit and acknowledge the efforts of the National Assembly to pass the Freedom of Information Bill and stepping down initiate to pass the Anti-Social Media Act as it is undemocratic and cannot promote transparency in governance.

On the part of the local government, it is embarrassing to note that virtually all their dealings/documents are secret. They rarely make known or reveal their IGR and statutory allocations. Citizens are entitled to check their documents and also ask questions. More so, the public is entitled to attend legislative sittings and watch legislative functions.

Accountability

Accountability is the responsibility to be answerable as well as the expectation of account-giving or stewardship to the masses or an authority. In this paper, it is an obligation or willingness to accept responsibility or to answer for one's actions and inaction in public office. It entails responsibility, resources and results. In relation to local government, Accountability constitutes the degree to which local governments officials have to explain or justify what they have done or failed to do with public resources.

Theoretical Framework

This paper adopted accountability theory. The main proponent of the theory was John Locke who assumed the preeminence of representative democracy anchored on egalitarianism and that accountability is necessary when the ruled is separated from the ruler. On this basis, Lockean theory was elaborated by Barton (2006) who opine that when decision-making power is transferred from a principal to an agent, there must be a mechanism in place for holding the ruler to account for his decisions, otherwise sanctions are imposed on the premise that there is evidence of betrayal of public trust.

Though there are sub-categories of accountability which are political, financial and bureaucratic in nature. Olaopa (2012) argued that political accountability suggests a situation where rulers or leaders are held accountable for their omissions and commissions and must be responsive as well as responsible to their electorates. Barton (2006) defined financial accountability as a means of keeping the age long tradition of financial prudence and accountability in accordance with extant laws. On this premise, rules, regulations and financial



instructions must be adhered to by the rulers. Finally, bureaucratic accountability means that public officials and employees must be answerable to the constituted authorities, government, citizens and outside agencies (Olaopa, 2012). However, inability to live up to expectations and be a good steward will definitely attract sanctions and punishment. This is the reason Olaopa (2012) insisted that the concept is not only subjective as it conveys undesirable overtones of control and punishment.

From the above interpretations, there are three basic tenets of accountability theory. These include the fact that all decision-makers, collective and individual, take responsibility for their decisions; decisions are reputed on, explained and can be sanctioned; there are effective remedies against maladministration and against actions of local authorities that infringe civil rights (Nwachukwu, 2019).

This theory is applicable to local government administration and in this paper on the premise that elected and appointed public servant are held accountable to their actions. Local government functionaries must utilize resources at their disposal to add value and transform the grassroots for service to humanity. However, on account of mismanagement, there are consequences from the higher authorities such as state government, its institutions as well as the masses that elected the functionaries into governance. As such, state institutions can only interfere if local councils fail to effectively execute its responsibilities. The interference must be relative in nature and for the purpose of corrective measures so as to create a collaborative intergovernmental relations that is progressive and developmental driven.

Conclusively, the major criticism of the theory within the context of local government and state relations has been on the overbearing nature of the political elites and their rascality which has subjected the local councils as an appendage of state government. As a result of this, functions and responsibilities of the third tier of government are encroached and the citizens are at the receiving end.

Local Government and Administration of Functions

One of the primary features of a federation is the constitutional allocation of functions between the component units. This is applicable to Nigeria as the 1999 Constitution as amended allocated powers and responsibilities into exclusive, concurrent and residual lists. Yakubu (2003) noted that assignment of functions among the federating units should be categorized in a manner that; functions whose benefits cover the entire country or which can be more efficiently performed by the federating government than the lower level government be assigned to the former; functions whose benefits are more local than national but with possibility of spilled-over effects be placed in the concurrent list; functions which are purely local in character, in the sense that the benefits accrue, in the main, to limited geographical areas within the country are usually assigned to local authorities.

Conversely, just as it may look difficult to put all these in a pigeon-hole, it must also be stated that local government as tier of government had suffered a lot from the higher levels of government vis-a-vis state institutions before the 1976 reforms. The major reason was that there was no constitutional allocation of functions to these councils and in an attempt to correct the lapses, the 1979 as well as the 1999 Constitutions respectively deemed it fit to give local government its rightful place within the framework of the constitution. Therefore, the





constitutional sharing of powers and functions stipulate that local governments were autonomous in the performance of the functions assigned to them. Bello-Imam, (1996) argued that this very action connotes a constitutional guarantee of local government autonomy.

Paradoxically, the same constitution with the provision of Section 7(i) made local government a creation of the states, therefore, should oversee and supervise its activities. On this note, the first challenge facing local government is the ambiguity in the constitution that subjected local governments under other levels of government. Considering these loopholes in the constitution, state governors capitalize on it to encroach on the rights of the councils.

Control Measures and Abuse of Councils by State Institutions

The Judiciary/Court

The 1999 constitution vested the judicial power in the courts. This shall extend, notwithstanding, anything to the contrary in the constitution, to all inherent power and sanctions of a court of law. It shall also extend to all matters between persons, or between government or authority and any person in Nigeria, and to all actions and proceedings relating thereto for the determination of any question as to the civil rights and obligations of that person. Furthermore, the doctrine of state immunity in respect of liability in tort no longer applies (Aluko, 2007)

The constitution also contains other provisions which guarantee access to the court for judicial review of governmental action. First, the constitution has declared itself the “supreme” law of the land and further that “if any other law is inconsistent with the provisions of this constitution, the constitution shall prevail, and that other law shall, to the extent of the inconsistency be void” (1999 Constitution). It follows that any law (including bye-laws of local government councils) can be tested in line with the provisions of the constitution. In addition, other provisions conferring power upon the court in relation to the enforcement of the fundamental rights are entrenched in the constitution:

Section 44(1) gives direct access to the high court to any person who alleges a breach of fundamental right under the constitution for redress. The high court is accordingly, vested with original jurisdiction to hear and determine such application. It is also empowered to make such orders, issue such writs, and give such directions as it may consider appropriate for the fundamental rights protected by the constitution. Section 4(8) makes the exercise of legislative powers by the National Assembly or by a House of Assembly subject to the jurisdictions of courts of law and judicial tribunal established by law.

Thus, the National Assembly or a House of Assembly is prohibited from enacting any law that ousts or purports to oust the jurisdiction of a court of law or of a judicial tribunal established by law. The matter of judicial review of governmental action including local governments is therefore put beyond any shadow of doubt. Local governments are clearly amenable to the control of the courts. But sometimes, the judiciary allows itself to be used by the politicians. We saw a case where Obanikoro (Peoples Democratic Party) was not allowed to take oath of office after winning election in Obalende Local Government in Lagos State. His effort to reclaim the mandate given to him by the people was frustrated through the judiciary. In another



similar scenario, the Oyo State government in May 29, 2019 after the inauguration of Governor Seyi Makinde not only sacked but instituted a case against the 68 chairmen of the 33 Local Governments and 35 Local Council Development Areas, who were duly elected on May 12, 2018 (Oyewale, 2020). Regrettably, Oyo State Government secured an injunction from Oyo State High Court restraining the sacked council chairmen from forceful takeover of the council secretariats in the state. In some instances, the court is used by the party in government especially at the state level to frustrate opposition from having access to the corridor of power in the Local Government.

Legislature

Section 7(1) (5) of the 1999 constitution make it mandatory for the functions enumerated in the fourth schedule to be conferred by law before Local Government can assume responsibility. The implication, therefore, is that Local Governments cannot assume any of these functions by right of constitutional grant, which then means a law enacted by the State House of Assembly. The State House of Assembly also has the oversight function of monitoring the execution of approved budget and development projects of the local government areas. Unfortunately, Some State House of Assemblies are not sincere especially, with the oversight functions. More worrisome is that separation of powers that should exist in a presidential system of government is rarely visible in some states. Implication of this is that the legislature that should checkmate excesses of the executive on Local Government hardly carry out their roles in this regard.

The Ministry of Local Government and Chieftaincy Affairs

This is the State government agency that formulates policies for the Local Governments in line with the dictates of the State Government and as carried out by the State House of Assembly. The ministry perform the following responsibilities which include but not limited to: General Administration of the Office of Local Government Administration, monitoring of public utilities under the Local Government, loans and grants to Local Government, co-ordination of development plan for Local Government, valuation matters, market registration matters, training elected functionaries and political office holders at Local Government level in collaboration with the Local Government Service Commission and coordinate Chieftaincy Affairs such as the maintenance of good relations with Council of Obas and Chiefs.

However, a lot of criticisms have been levelled against this agency; the main one being that the state governors use the agency to control the local councils excessively instead of monitoring their activities and advising them where necessary. In the past, however, the power had been reduced in 1992 by the military Head of State, General Ibrahim Babangida who reduced the Ministry to Bureau in the Governor's Office. From 1999 when the civilians came back to power, it has become a ministry again in virtually all the states of the federation.

The Local Government Service Commission

The aim for the establishment of the body is contained in section 5.7.1. of the handbook on Local Government Administration. It states that:

In view of the need to retain the high-level staff trained at great expense over the years, and sustain the management capacity of each local



government, the unified Local Government service shall be retained and coordinated by the local government service commission (Aluko, 2007).

However, its specific functions include;

- i. to appoint, promote and discipline local government employees on grade levels 07 and above. In doing so, the principle of geographical spread and socio-economic diversity of the state shall be taken into full account. The guidelines for promotion shall be based on the generally accepted principle of experience, performance on the job, length of service, good conduct, relevant qualification, training, performance at interview examination where appropriate;
- ii. to set up general uniform guidelines for appointment, promotion and discipline;
- iii. to monitor the activities of each local government on appointment, discipline and promotion of local employees on grade levels 01-06 in order to ensure that the guidelines are strictly and uniformly adhered to;
- iv. to serve as an Appellate Body for all petitions from local government in respect of appointments, promotions and discipline; the decision of the local government service commission shall be binding on all local governments on appeal matters lodged with it provided that whoever is aggrieved shall have the right to appeal to the governor;
- v. to maintain comprehensive and up-dated seniority lists and nominal rolls, for the local government service as a whole;
- vi. the local government staff pension office, which is at present a separate office, shall remain so. However, the chairman of the local government service commission shall continue to be the chairman of the pensions board; and
- vii. to restructure and strengthen the department of personnel management and thereafter to constantly review and propose modifications in operational methods and organizational structure of the local government service.

Hence, the commission is guided in carrying out its day-to-day responsibilities by making use of the unified local government service, regulations, the approved scheme of service for local government employees in Nigeria and the model financial memoranda for local government workers in Nigeria. It could be argued that the essence of establishing the commission is to guarantee objectivity and neutrality in the personnel management of the local council. Paradoxically, the commission excessive interference with the administration of the councils is erosive of local government autonomy. In fact, some councils claim that the category of officers controlled by the commission is invariably disloyal to their respective local councils. Thus, they call for scraping of the commission (Bello-Imam, 1996). More worrisome in Ogun State is the deliberate efforts of the commission to destroy the NULGE structures at the local government branch levels by indiscriminate posting of branch executives out of the council that elected them (Nwaodike, 2013).

The State Auditor-General for Local Government

The Auditor-General is the watch-dog of the state on the spending of the local





government as well as the coordinating officer for financial discipline. It is the responsibility of his office to make sure that accountability and transparency is maintained at the local level. According to Otinche (2014), he exercises oversight functions over the management of local government finance. It must be emphasized that local government works within a framework of fiscal discipline, therefore, periodic post-payment audit check is carried out on local government account from the Office of the Governor. Contracts awarded by local government council are scrutinized by the respective State Auditor General for Local Government. In the same direction, Eze (2003) noted that Auditor-General have unrestricted access to all books of account of the local government. This enables the office of the Auditor General to monitor the financial transactions of the local government. As such, the State Auditor General for Local Government acts as the external auditor and is appointed by the state government outside the local government service.

We must also note that every Local Government has an internal auditor, an accountant by profession and directly responsible to the chairman of the Local Government. He notifies the State Auditor-General to occurrences of financial wrongdoing in the local government. The function of the internal audit is facilitated by the Audit Alarm Committee which comprises all Heads of Department, Treasurer to the Local Government and the Head of Internal Audit. The committee alert the head of internal audit of alleged financial irregularity and an audit query is issued such officer. Any proposed payment that is queried is suspended until an audit clearance is issued (Otinche, 2014).

Though the need to audit the financial transactions of the local government is to promote transparency and accountability at this level of government and more importantly promote financial discipline among public servants. Regrettably, the State Auditor General for local government that ought to be the watchdog of state on local finance and saddled with the oversight functions have in some instances become a political tool for promoting financial malpractices. This is one the reasons local government has been characterized with corrupt practices and underdevelopment. Though the essence of auditing the account of the local government is to ensure due process mechanism in the procurement process as well as institute culture of financial management, ironically, the mechanism is yet to reduce the level of corrupt practices especially from political elites and their cronies.

Revenue Allocation and State-Joint Local Government Account

Nigeria operates a monolithic economy that is concentrated basically on oil and gas, therefore, becomes the fiscal basis of her economy. The revenue generated from these proceeds is centrally collected by the federal government and distributed on the basis of given principles or criteria among the different levels of government. The question one may ask is on what percentage the revenue should be allocated to the three tiers of government and of what set of criteria should apply in the sharing formula? An attempt to answer these questions led to series of committee reports from Philipson 1947, Chicks 1953, Risman 1958, Binns 1946, Dina 1968, Aboyade 1977, Okigbo 1980, Decree 1984 and the current Section 162(2) of the 1999 Constitution that says:





and in determining the formula, the national assembly shall take into account, the allocation principles especially, those of population, equality of states, internal revenue generation, land mass, terrain as well as population density: provided that the principle of derivation shall be constantly reflected in any approved formula as being not less than thirteen percent of the revenue accruing to the federal account directly from any natural resources.

Hence, the section guaranteed each level of government to have a percentage from the national pool which is often referred to as “Federation Account” to run its affairs without undue interference.

In spite of the 20.6%, 35%, and 10% receipt from the federation account, value added tax (VAT) and state allocation from its IGR, in addition to other sources of revenue, Local Governments have found themselves in acute financial challenges leading to transparency and accountability debate. Consequently, it has resulted in their inability to finance basic infrastructural and development projects and regularly pay staff salaries. Evidence has shown that a number of factors can be attributed to these deplorable situations. These among others includes the several deductions by the state in the revenue entitlement of the local government through the existence of the State Joint Local Government account that permits a free access of local government fund to state governments, and the direct deductions by the federal government from the allocated revenue of the councils. Aluko (2006: 146), noted that;

The Obasanjo administration in the early stages of its first term (1999) used local government money to purchase Toyota Prado Jeeps for the Nigerian police. Even if security was the main aim behind the purchase, the act contravened procedural regulations. The federal government could have advised the local governments in this respect, instead of spending millions of naira on behalf of that level of government without consultation; after all, the local governments in Nigeria have been funding federal government agencies since 1976.

These acts have continued to whittle down the actual value of the councils. However, we may begin to question the constitutional justification of these deductions from the local government fund from source by the state governments. It must also be stated that local governments have failed in the area of internally generated revenue. Thus, most of them cannot take proactive steps in capitalizing on the enormous resources available to them and turn same into assets that can generate revenue for the councils. Local Governments have continued to rely on the generally dwindling grants from the central governments (Almy, 2001; Babawale, 2002). For Local Governments to attain the desired objective and provide the required alternative power base as well as perform their constitutional role, they require an independent, viable, stable and reliable source of revenue. Hence, there must be larger financial resources to efficiently attain these goals they are out to achieve. But unfortunately, some of their choicest areas of IGR like tenement rating, advertising, markets and motor parks have been taken over by some state governments like Lagos, Ogun, Oyo among others.



States, over the years, have been abusing the use of State-Joint Local Government Account. Many state executives in the country want and use their Local Governments as mere extensions to the state Ministry of Local Government. The states do not contribute the 10% of their internally generated revenue to the local councils; sometimes these local governments are denied their due share of the federal statutory allocation from the State Joint Local Government Account because of needless deductions by the state. “One of the Local Government chairmen sworn into office in the Southwest in 2004 said that the Joint Account Committee is one of the manifestations of the overbearing influences of the other tiers of government over local governments in Nigeria” (Aluko 2007:224).

Many states complained that the state governments have frequently converted the federal statutory allocations which were meant for the Local Governments to other uses. There are allegations that in some states the governors spend Local Government allocations on provisions of vehicles, tractors, ambulances, build housing estates and many other things. Many of the governors are alleged to have merely been doling out small amounts to their councils every month for routine maintenance while large amount is kept in the state purse. For instance, it is alleged that Lagos State government pays monthly salaries and allowances of the Local Government workers from a centralized account at the state headquarters called the oracle system (Aluko et al, 2011). Also in the first quarter of the fourth republic (1999-2003) two Federal ministers accused state Governors of stealing Local Government money and told the Senate that funds meant for local governments were allegedly being hijacked by state governments. Also relevant was the case of the former Governor of Sokoto State, Bafarawa who gave approvals for purposes not provided for in the distribution formula (Aluko, 2006).

One of the Ministers supporting the allegation by her colleague believed that it was necessary that democracy dividends got to the people at the grassroots. Issues in contention in bill were the roles of the National Assembly, the Federal Government (Accountant General of the Federation) and the Local Government. Section 3(1) of the formula states that any allocation due to any Local Governments including area councils from the federation account in any quarter of a financial year shall not be released unless the allocation of the previous quarter has been accounted for to the satisfaction of the Accountant General of the Federation.

Former Governor of Akwalbom State, Victor Attah who spoke on behalf of the governors, said it was wrong for the Accountant-General of the Federation to be made superior for funds belonging to Local Governments. He, therefore, called for the rejection of the new bill. The former Governor argued that it was wrong for the minister to use one isolated case to generalize and accuse the Attorney General of black-mailing governors who by using the example of the governor was allegedly caught with about two million pounds sterling to conclude that governors recklessly seize Local Government money (Aluko, 2007). Governor Attah probably did that because of the apparent constitutional lapses on the control of funds to Local Governments by the Federal Government. In 1976, for instance, when the federal government gave a block grant of N100m for all Local Governments to clear their outstanding debts, observers argued that that singular action gave the Federal Government the authority to look into the accounts of Local Government.

However, at a latter point-in-time, Local Governments were allocated a fixed percentage



from the federation account. The present situation is that the constitution provides that the finance of Local Governments can however be investigated by the State Government in accordance with section 7(1) of the constitution.

The issue of the monthly allocation to local government from the federation Account should not be treated with levity if transparency and accountability must be maintained and if Nigerians expect development from below to complement the efforts of the State and Federal Governments respectively. State Governments do not publish the actual amount allotted to the Local Governments in their states from the statutory allocations. More worrisome is the lack of these councils to publish the actual amount received from the State Governments on the monthly bases.

Concluding Remarks and Recommendations

The paper observed that intergovernmental relations between state's institutions and local government in Nigeria has been characterized by lack of transparency and accountability. Most of the councils in some states had become an appendage of the state institutions and are administered like an extension of the state. Findings revealed that statutory allocations are hijacked by the state and the actual amount allotted to the Local Governments are not revealed or published, while the councils had refused to make known the monthly allocation received from the state government through the State Joint Local Government Account. It was also observed that some state Institutions such as Ministry of Local Government and Chieftaincy Affairs and Local Government Service Commission became instrument used to intimidate the councils while the auditor general of the state became a watch dog to monitor the council's expenses. It concluded that the essence of intergovernmental relations which was meant to promote coordination and cooperation has not been achieved, therefore, the need to create effective synergy between the state institutions and Local Government is essential so as to facilitate cordial relations among the governmental units and foster necessary development.

The paper recommended that all illegal deductions often made by the state government from the Local Government funds should stop. This means that State Joint Local Government Account often regarded as Joint Allocation Account should be scrapped, and all statutory allocations to councils be credited to them directly. This demands that Section 162 (5, 6, 7 and 8) of the 1999 Constitution of Nigeria as amended should be amended to guarantee direct access of the proceeds from the statutory allocations to the local governments. Again, the 5% share of the original 20.6% statutory allocation for the Local Governments should be preserved for the primary school teachers' salaries and allowances and be paid directly (as the first line charge) from the Federation Account through the Universal Basic Education Commission. In this regard, the fiscal allocation should be restructured to reflect this change. This will guarantee speedy payment of primary school teachers' salaries and allowances as well as promote effective and efficient primary school education. The state government should consistently remit the 10 per cent internally generated revenue of the State to the Local Governments.

The National Assembly should fast track the review of the 1999 Constitution so that relative autonomy should be given to the councils to execute their statutory functions without interference by state institutions. All the functions of local government identified in the fourth





schedule of the 1999 constitution of the Federal Republic of Nigeria as amended should remain the responsibility of the councils. This will enable these councils to have administrative autonomy and execute their programmes without any interference by the state government. More importantly, the functions on revenue items that were taken away by the state government should be returned to the councils so that these councils could adequately generate revenue internally to run their affairs. The idea of concurrent or rather participatory responsibilities in the fourth schedule of the 1999 constitution as amended suggests that both the state and local governments should join hands to administer such programmes.

Again, engagement of proactive and consistent interaction between councils and state institutions on programme formulation is important so that healthy development oriented programmes that have the interest of the masses at heart can be achieved.

Finally, the over dependence on the federal statutory allocation to fund the local councils should be discouraged. The local governments as was the practice before the 1976 local government reform should be able to look inward and generate internal revenue to meet with their agenda. For instance, the ability to collect tenement rate in some states is as good as non-existence. In the 21st century, Nigerian political leaders should stop playing dirty politics about this very viable source of income for the local governments. Hitherto, apart from Lagos State, opposition parties would always say that they would not collect property tax if voted into power. Even in Lagos, as earlier stated, the state government has taken over this good source of fund from the local governments.

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