CONTROL AND SUBVERSION OF LOCAL GOVERNMENT ALLOCATIONS: IMPLICATIONS FOR FISCAL AUTONOMY AND SUSTAINABLE DEVELOPMENT IN NIGERIA

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Abstract

The advent of democratic in 1999, couple with the 1999 constitutional provisions empowered States to control Local government finances; these have brought about the abuse of the fiscal autonomy of the local governments and the subversion of the capacity of that tier of government to perform its duties. The main thrust of this paper then is to investigate how fiscal federalism in Cross River State affects Akamkpa local government fiscal autonomy and its adverse implications on sustainable development in the rural areas. The study is a content analysis: Data for the study was generated from secondary sources. The study is anchored on the systems theory by David Easton (1965). The findings show that the absent of fiscal Federalism and autonomy in the Local Government has brought consequential affect on sustainable development in the rural areas. The researcher thus recommends that the provision in the constitution for state joint account should be amended to allow local governments have direct access to their statutory allocations.

Keywords: Fiscal Federalism, Autonomy, Sustainable Development, Service Delivery and Control of Local Government Allocation.

JEL Classification: H20, H22

1. INTRODUCTION

Since Nigeria's return to democracy in 1999, local governments have remained under the firm control of state governors. This has greatly hampered the developmental efforts of local government areas. The governors' position, however, runs contrary to the opinion of many Nigerians, including President Muhammadu Buhari, who recently declared his readiness to fight for full autonomy of the local councils, saying no meaningful development would be achieved in the country if the councils were not vibrant and not allowed to function on their own. An autonomous local government is the solution to Nigeria's under-development at the grass root level. The 7th National Assembly had said there was a greater need to grant financial autonomy to the local councils in order to make them more effective in bringing dividends of democracy closer to the people. The governors on their own sides argued that the proposed amendment of the 1999 Constitution should contain only the federal and state as tiers of government, while local governments should be regarded as an extension of the ministries in the states. Many others have argued that the only way to free the local government administration from the grip of state governors is for the constitution to guarantee its financial autonomy. But the governors, who appear to be the ultimate beneficiaries of the abuse with regards to the control of council funds, have been vehement in their position against the financial autonomy for the councils. Till date, council funds are still being lumped with state allocation, a situation that makes it difficult for elected council chairmen to get the actual value of what should be the councils' share of the federal allocations. Some Nigerians are of the opinion that the governors fear that once financial autonomy is granted to the local government, it would whittle down their powers in their domains.

The issues of finance and fiscal relations between the Cross River state government and Akamkpa local government has become a principal setback to true transformation and sustainable development at the grass roots in the country. For the local governments in Nigeria (Cross River State inclusive) to perform effectively, efficiently and bring about sustainable development with decimal impact, there is need for independence and certain degree of fiscal autonomy from the state governments. This has continually brought to the fore the need to examine the financial autonomy of local government areas in Nigeria including local governments in Cross River state. Local government is seen as an agent of rural development, especially in providing basic goods and services such as water, rural roads, and electricity etc. in consonance with the needs of the rural populace. Performing this role might be difficult without having control over their finances.

The advent of the second republic with it political experiences from 1999 till date and the constitutional provision in 1979, 1989 and 1999 therein in which the States were empowered to control local government finances has been a thing of concern to administrators, political commentators and constitutional Lawyers. The controversy generated by this relationship has been of serious such of concern to scholars and stakeholders alike. One area of the controversy has been the State Local Government Joint Account and the creation of this account has enrolled one of the fundamental elements of the 1976 reform which empowered the Local Government to control its allocation.

Cross River state being one of the States in the Federation has established State Local Government Joint Account known as, Joint Account Allocation Committee (JAAC) as recommended by the constitution for the purpose of its fiscal relationship with her local governments including Akamkpa and the control of all local governments statutory allocations. The study therefore will tend to examine the nature and dimension of this fiscal relationship with Akamkpa local government and the implications for the fiscal autonomy of Akamkpa local government and what is the effect or otherwise of this fiscal relationship on the fiscal autonomy of Akamkpa Local government Area? These questions are pertinent because of the important rule of the Local government.

2. METHODOLOGY

The study adopted a descriptive design. The study depended on secondary source of data. The secondary data were obtained from journals, textbooks, government publications and internet materials. The secondary data, were analyzed through content analysis.

3. LITERATURE REVIEW

3.1. FISCAL FEDERALISM

Obviously, finance has emerged as the most critical policy issue in intergovernmental relations in every federal administrative system. Nwankwo (2007) in Chijioke, et al (2012**)** posits that intergovernmental fiscal relations can be conceptualized as the system by which revenue is collected and shared by units of government, including administrative agencies. Musgrave (1959) and Oats (1972) quoted in Chijioke, et al (2012**)** referred intergovernmental fiscal relations to as fiscal federalism.

The duties of the three tiers of government; the federal government, the state governments, and the local government governments in public service delivery is now obviously one of the most important issues of vigorous debate in the new democratic era in Nigeria. There have been increasing calls for intergovernmental fiscal relations to be reassessed in light of a widespread belief that although the Local Governments Areas are assigned primary responsibility for the delivery of basic public services in the rural areas, they are not equipped with adequate revenue resources to fulfill their expenditure obligations because the bulk of their allocations is retained by the state government which is against the spirit and letters of fiscal federalism.

Supporting this view, Chijioke, et al (2012**)** stated that in all federal systems, there is usually "resource sharing" among the three levels of government- the federal, states and local government called intergovernmental fiscal relations. Intergovernmental fiscal relations imply fiscal federalism which is essentially about the allocation of government spending and resources to the various tiers of government. Uche et al (2004) cited in Chijioke, et al (2012**)** noted that one of the most protracted and controversial debate in Nigerian economy is the way government revenue is shared among the component tiers of government in the country. The authors further stated that Fiscal federalism is essentially about the allocation of government responsibilities, as well as the sharing of revenue resources among tiers of government.

3.2. LOCAL GOVERNMENT AUTONOMY

The recognition of local government administration was obvious in the 1976 reforms which recognizes it as an autonomous third-tier of government with its own distinct responsibilities and authority. Section 7 and 8 of 1999 Constitution of Nigeria also gave local government power to exist as a third- tier of government. But its importance in the political and socio- economic development of the country has often been down-played especially with the recent arguments on its autonomy.

In the light of this, Fatlie, et al (2009), noted that the search for Local government Autonomy and the effort of Local government to free itself from different forms of control has been one of the major problems faced by Local government in Nigeria to date. Unlike the Federal-State relationship, the State-Local government relationship is not one between sovereign governments. In spite of the concept of the third tier of government, which our system supposed to be, the state is still the "master" of local governments. While the Federal constitution guarantees the existence of democratically elected local government councils, it at the same time, made the state in charge of bringing about that existence under a law.

In examining autonomy, Eme, et al. (2013, p.114) quoted Nwabueze (1994) to have stated that:

"*autonomy presuppose that each tier of government enjoying a separate existence and independence from the control of the other governments. It is an autonomy which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, governor, court etc., but that each government must exist not as an appendage of another government but as autonomous entity in the sense of being able to exercise its own will in the conduct of its affairs free from direction of another government"*

Fatlie et al (2009) posit that it would be significant only if one level of government is not constitutionally compelled to accept dictation or instruction from another. In other words, neither level of government has the right or authority to control and regulate the official conduct of the other. Akpan, et al (2013) observed that the suffocation and subversion of local government autonomy is more pronounced at the financial level than in any other areas of intergovernmental relations. This explains why members of the political elite engage each other in a-tug-of-war over whose apron-string the local government should be tied to, rather than allow local governments operate autonomously. Akpan, et al (2013) further argue that the struggle to control local governments by state and federal governments is simply a matter of what each of them stands to benefit from such control, rather than how such control can deliver political dividends to the people at the local level.

3.3. STATE-LOCAL GOVERNMENT JOINT ACCOUNT

According to Okafor (2010) under the Constitution of Nigeria, the State Join Local Government Account (SJLGA) is a special account maintained by each state government "into which shall be paid allocations to the local government councils of the state from the Federation Account and from the Government of the State" The Account is meant to be a mechanism that can implement the notion of 'fiscal federalism' at the local government level in Nigeria. Okafor (2010) further noted that although State Houses of Assembly have passed SJLGA laws to give effect to the above constitutional provisions, however, available evidence shows that such laws have instead further compounded the already distressed financial position of local government councils. This results from various forms of deductions and diversions of funds intended for local government. State governments that are constitutionally required to fund local government councils as stated in subsection 7 (seven) have instead used the SJLGA mechanism to hold local governments hostage and make them appendages of the state. In practice, the operation of the SJLGA has denied local government councils their financial autonomy.

3.4. FINANCIAL AUTONOMY

Okafor (2010) described local government financial autonomy as the "freedom to impose local taxation, generate revenue within its assigned sources, allocate its financial and material resources, and determine and authorize its annual budget without external interference." It must be noted that local government autonomy is not absolute; the third tier of government retains functional and fiscal relations with the higher tiers of government, however, the relationship must function within the relevant law. Fatlie, et al (2009) stated that Fiscal autonomy is the ability of a Local government to spend its resources without reference to the state government. Fiscal autonomy is therefore the bedrock and most important aspect of local government autonomy.

3.5. SERVICE DELIVERY

According to Kayode et al (2013), as cited in Egberi et al (2014), service delivery refers to tangible and intangible products and services supplied by the government in order to increase the well-being of citizens. Carlson et al (2005) and Kayode et al (2013), as quoted in Egberi et al (2014), similarly defined service delivery as the interaction of policymakers, service providers, and poor people. According to them, it includes services and their supporting systems, which are often considered to be the duty of the state. Social services (primary education and basic health care) and infrastructure (water, sanitation, roads, and bridges) are examples. Bello-Imam & Roberts (2001), Agba, et al (2013) also in Egberi & Madumelu (2014) agree with this understanding of service delivery when they noted that local service delivery is the provision of services intended to alleviate human suffering and by extension, enhance the quality of life of the citizens.

3.6. CONTROL OF LOCAL GOVERNMENT ALLOCATION

Akpan, et al (2013) in their study on Cross River State; revealed a high level of financial subversion of local governments by state Governors in Cross River state, as a rule, the allocation from the federation account is controlled by the state Governor such that in a local government where the monthly allocation is 80 million naira, the Chairman of the local government is given 4 million naira by the state Governor and is required to spend out of pocket, and submit receipt for refund. In Agba, et al (2014), Mr. Mbam, the Chairman of the Revenue Mobilization Allocation and Fiscal Commission (RMAFC), observes that information at the Commission's disposal shows unethical practice in the disbursement of funds from the State Joint Local Government Account in various states of the federation. According to him, allocations from the Federation Account do not always reach Local Government Councils. There have been numerous allegations of Account manipulation at the point of payment.

Akpan, et al (2013), further observed that the allocation that comes from the federation account to the local governments is controlled by the state Governor, even though the money does not pass through the office of the Governor. As a puppet, the Council Chairmen are expected to willingly sign off a percentage of their allocation to the state Governor. Any chairman who refuses to abide by this contraption has the state House of Assembly to contend with. The case of Diamen Okon, the former Chairman of Akpabuyo local government area in Cross River state versus Donald Duke, the former Governor of the state is a good example. Okon was kicked out of office by the State House of Assembly ingeniously for refusing to comply with the state Governor's instruction over local government allocation from the federation account. These activities of the Joint Account Allocation Committee (JAAC) by the State Governors, is not only in Cross River State. In Enugu State, Okechukwu, et al (n.d) research on Joint Account Allocation Committee (JAAC) by the State Governors in Enugu State further supported the above findings, as they observed that revenue allocations that accrued to Local Government Councils in the States were not only deducted at source but that they were in some occasions totally withheld by the State Government through the Joint Account Committee.

The study further shows that the State government determines all modalities for deductions from State Local government Joint Account. Secondary data got from the Ministry further gave credence to this finding as Local government Laws and JAAC Laws 2008 as amended detail all modalities for deductions from State Local Government Joint Account; ironically, the deductions are in favor of the State Government and her Agencies.

Okechukwu, et al (n.d), in their findings on Enugu State acknowledges that this problem is not only akin to Cross River State but rather a common problem in Local government. According to them, the key officers of the Joint Account Committee set up by the State governor are state government representatives who function on the directive of the State Chief Executives with little or no control form the Council Chairmen who are the statutory owners of the fund as the chief accounting officers of their Local Governments. And that most of the Local Government councils were not even represented in the Joint Account Allocation Committee (JAAC). More so the Council Chairmen who are the chief accounting officers of their respective Local Governments were never briefed as to how much is accrued to their councils monthly from the Federation Account before sharing. So, the Governor through JAAC determines what should be distributed monthly.

The study by Okechukwu, et al (n.d) further observed that the Joint Account Allocation Committee (JAAC) by the State Governors in Enugu State agrees with this finding, as they stated that: Revenue Allocations that accrued to Local Government Councils in the States were not only deducted at source but that they were in some occasions totally withheld by the State Government through the Joint Account Committee. Invariably the re-distribution of allocation to Local Governments is under the discretion of the State Governor through his puppets in JAAC.

3.7. SUSTAINABLE DEVELOPMENT

Sustainable development is a concept that emerged in response to the need for balancing economic growth, social progress, and environmental protection. The Brundtland Commission (World Commission on Environment and Development, 1987, p.15) defined sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." The principles of sustainable development include intergenerational equity, intra-generational equity, environmental integrity, and social inclusivity. Lele & Kurian (2019) view sustainable development as promoting social well-being, justice, equity, and inclusivity. It encompasses aspects such as poverty eradication, access to education and healthcare, gender equality, social cohesion, and human rights. Scholars have highlighted the importance of addressing social inequalities and empowering marginalized groups to achieve sustainable development.

Carayannis & Rakhmatullin (2014) opine that sustainable development focuses on promoting inclusive and sustainable economic growth, productive employment, and decent work for all. It involves transitioning to more sustainable economic systems, such as circular economies, green economies, and sustainable business practices. Scholars have explored the role of innovation, entrepreneurship, and responsible corporate practices in advancing sustainable economic development. Rockström et al. (2009) posit that sustainable development emphasizes the need for ecological integrity, resource conservation, and climate action. It involves protecting ecosystems, reducing environmental degradation, promoting renewable energy, and mitigating climate change. Scholars have examined issues such as biodiversity conservation, sustainable agriculture, renewable energy transitions, and sustainable urban planning in the context of environmental sustainability. The implementing sustainable development requires integrated and holistic approaches at local, national, and global levels, including sustainable development indicators, environmental governance mechanisms, participatory planning processes, and policy integration across sectors.

4. THEORETICAL FRAMEWORK

The study adopts the systems theory. The systems theory or analysis was developed in mid-1940 in response to the complexities of military operations in the Second World War and even greater post-war problems and the physical and social reconstruction of those problems. Thus, in all sort of social situations, it was increasingly found that the solutions to problems required considering the nature of each problem in the broadest possible context. This was how the intellectual orientation grew around the phrase “systems analysis” and a general systems approach evolved essentially seeing a situation as a whole.

Different scholars have given various definitions of system. Hanika (1972) sees a system as “any entity,” conceptual or physical which consists of interrelated, interacting or interdependent parts. A system can simply be defined as a collection of interrelated parts that function together to achieve common goals.

It could, therefore, be seen that virtually every system in nature or society encompasses sub-systems that are inter-related and inter-dependent., they are also designed to collectively work towards the achievement of a set of goals. What the inter-relationship and interdependence of a system imply is that the smooth and efficient functioning of the parts will facilitate greatly, the overall performance of the whole system while the malfunctioning of even a single part could as well affect negatively the whole system in terms of its performance. It is an avenue where if all the elements in the system are working accordingly then the objectives of the system are achieved.

One important fact to note about a system is that the expected outcome is the result of the interaction that takes place between the elements. Therefore, the operators of the system should be aware of the interactions and interdependence that the dynamic nature of system can operate within. More so, a prediction of the future action of the system in operation can be made when the interactions are fully understood.

The starting point in our understanding of the operation of a system is that it exists to accomplish specific purposes. All of these purposes are determined from time to time on the basis of demands into the system or the existence of a problem that needs attention. It is already implicit that the notion that each part of the larger system does not stand alone but is related to other parts, or to put it positively, that the operation of one part cannot be fully understood without reference to the way in which the whole system operates. These interrelated activities derive their relatedness or systematic from the fact that they all, more or less influence the way in which authoritative decisions are formulated and executed in a society.

Easton (1953) posits that if we hold the system as a unit before our minds eyes, as it were, we can see that what keeps the system going are inputs of various kinds. These inputs are converted by the processes of the system into outputs and these, in turn, have consequences both for the system and the environment in which the system exists. Easton, emphases further that political phenomena can be analysed *by* viewing them as part of a whole system even as a system is seen as an assemblage of parts, which work together harmoniously to achieve a common goal.

Other systems also exist within a system, these are called sub – systems and they depend on the larger system to survive. Easton further explains that the system receives inputs (demand and support) from its environment. Demands are request made by citizens, on the government to provide, supply, deliver or make available services, goods, amenities, facilities, opportunities, etc. Demand could also be requested by the government to stop, remove, prevent certain actions; activities, dangerous to other people (like corruption). All the demands of the environment, are processed and decisions are taken on them at the conversion center (transformation box) while output (results) are produced. Unsatisfied demands (fresh inputs) are generated and feedback into the transformation box for processing and conversion through the feedback mechanism and the process continues. Support is made up of financial, material, moral and human contributions to the process of transforming inputs into outputs. Outputs are composed of policies, plans and budgets aimed at meeting people's demands or requests. It can also be physical goods, services, physical structures; positive or negative response to people's demands. Transformation box is made up of the legislature, executive and judicial arms of government. It is the decision-making box. To Easton, a feedback loop is the transmission belt or mode of people's reaction. The transformation box must have adequate feedback process through which a portion of its output, which is feedback to the input, affects the success of the outputs, the absence of which the survival of the system is at stake.

In relation to this study, Fiscal Federalism implies the financial relationships that exist between the three tiers of government-Federal, State, and Local governments. These parts (tiers) perform different functions and it is the combination of these functions that keep the entire system (federation) moving. The utility of this theory in this study is, in fact, evident in its presupposition that Fiscal Federalism is a system of financial transactions among the various levels of government in a Federal state. The key concept is that as each part of the system or tier of government performs its role, it enhances the performance of the other parts or tiers of government and hence, the total performance of the system (federation). This conception holds true for all tiers of government as the system theory rightly emphasize. The notion of the theory is that, every system, including political systems, has subsystems that make up the total system. They are allocated functions and given enabling empowerment, such as resources and suitable authority, to enable them to carry out their obligations optimally. According to this brief explanation of political systems analysis, the Nigerian Local Government system is a subsystem of the federation. As a result, the Local Government Areas must be adequately managed in terms of being fed with suitable inputs, including adequate finance, as allowed for in the 1999 constitution, so that they can contribute suitably to the optimality and homeostasis of the Nigerian political system. If the opposite is true, that is, if the Local Government Areas lack the necessary inputs, particularly financial resources, two significant things may occur. First, that there might be instability in the federation as the local government might not be able to play its important role in the federation. Secondly, there might be discontent amongst the citizenry especially those in the rural areas who constitute the majority of the populace in the Nigerian federation and who are clamoring for better and effective social services delivery. This means the achievement of the national objectives might be impossible without the realization of the important role of local government which is an integral part of the overall Nigerian political system. The Local Government Areas as the third tier of government have their assigned functions and responsibilities to perform for the benefit of the people, especially the rural populace and should not be seen as appendages of either the Federal or State Governments. Failure to treat the Local Governments as such could result in frustration and disenchantment and consequently render them incapable to perform and hence dissatisfaction amongst the populace. It is critical to note that if the federal and state governments continue to meddle in the affairs of local governments, it will be to the detriment of the entire system, as Asaju (2010) noted that for any meaningful development to occur at the local level, the states must recognize local governments as partners in progress. That is, partners in strengthening sustainable rural development through the provision of vital services to improve the rural populace's standard of living. It is for this reason that, this theory seeks to address the above issue in pseudo-federalism like ours.

5. PRACTICAL IMPLICATIONS OF THE STUDY

The findings of the study highlight the need to strengthen fiscal autonomy for local governments in Nigeria. This can be achieved by enacting legislation that protects the financial independence of local governments and ensures that allocated funds are disbursed directly to them without undue control or interference by state governments (Adeyemi et al., 2018). Policy reforms and legislative actions are also necessary to address the challenges related to the control and subversion of local government allocations.

Policymakers should consider revising laws and regulations to provide stronger legal protections for fiscal autonomy and financial management at the local government level (Olayiwola et al., 2020). These reforms can include clear guidelines on the allocation, disbursement, and utilization of local government funds, as well as measures to enforce transparency, accountability, and oversight. Strengthening fiscal autonomy empowers local governments to allocate resources based on the specific needs of their communities and promoting sustainable development initiatives at the grassroots level.

6. GAP IN LITERATURE

The literature reviewed provides general insights into the control and subversion of local government allocations in Nigeria. However, there is a need for more in-depth case studies focusing on specific states or regions to understand the nuances and variations in allocation practices. Examining specific cases can shed light on the factors contributing to control and subversion, the extent of the problem, and its impact on sustainable development outcomes. While also the literature acknowledges the implications of control and subversion of local government allocations on sustainable development, there is a limited evaluation of the actual sustainable development outcomes. Further research could focus on assessing the impact of misallocated funds on the achievement of sustainable development goals, such as poverty reduction, improved access to basic services, environmental conservation, and economic development. The existing literature primarily focuses on the Nigerian context.

A comparative analysis of control and subversion of local government allocations in other countries or federal systems could provide valuable insights and lessons for addressing similar challenges. The literature primarily focuses on the immediate implications of control and subversion of local government allocations. However, there is limited research on the long-term impact and sustainability of misallocated funds on sustainable development initiatives. Examining the lasting effects, including the persistence of infrastructure gaps, social inequalities, and environmental degradation, can provide insights into the need for sustainable and equitable resource allocation mechanisms.

7. DISCUSSION OF FINDINGS

The role of fiscal autonomy in achieving sustainable development at the local government level in Nigeria cannot be overemphasis. Unfortunately, with the misallocation and subversion of local government allocations by state governments has brought about a detrimental effects on sustainable development initiatives. Olayiwola et al. (2020) in their study agree to this when they noted that Local government allocations play a crucial role in ensuring fiscal autonomy and empowering local governments to implement sustainable development initiatives. However, with the control and subversion of these allocations by state governments limit the ability of local governments to make independent decisions and prioritize sustainable development projects. This misallocation and misuse of local government allocations have negative implications for sustainable development in Nigeria. By diverting funds away from local governments, state governments hinder the implementation of essential infrastructure projects, social services, and environmental initiatives at the local level (Oyebola & Adeniyi, 2017). This undermines the potential for sustainable development and exacerbates socio-economic inequalities within communities.

Adeyemi et al. (2018) also highlighted that fiscal autonomy is vital for local governments to drive sustainable development at the grassroots level. It enables local governments to mobilize resources, implement development plans, and respond to the specific needs of their communities. When local governments have control over their allocations, they can prioritize investments in renewable energy, waste management, education, healthcare, and other sectors crucial for sustainable development (Olayiwola et al., 2020). Oyebola & Adeniyi (2017) further argued that effective governance and accountability mechanisms are essential for ensuring the appropriate use of local government allocations and promoting sustainable development. Transparency, public participation, and accountability mechanisms within local government systems are crucial for preventing the misappropriation of funds and ensuring the allocation of resources to sustainable development initiatives.

8. CONCLUSION

The literature review for the study highlights the control and subversion of local government allocations by state governments in Nigeria. The findings suggest that local governments face significant limitations on their fiscal autonomy, with state governments exerting control over the allocation, deductions, modalities, and timing of funds. These practices have implications for sustainable development at the local government level. The existing literature emphasizes the need for greater fiscal autonomy for local governments and a reduction in the interference of state governments in the allocation and management of funds. By addressing these issues, Nigeria can promote effective sustainable development and enhance the overall development of local communities.

9. RECOMMENDATIONS

Premised on the findings, the researchers here forth recommend as follows:

That Policymakers should enact legislation and develop policies that safeguard the financial independence of local governments. This includes ensuring that allocated funds are disbursed directly to local governments without undue control or interference from state governments. Strengthening fiscal autonomy will empower local governments to make independent decisions and prioritize sustainable development initiatives that meet the specific needs of their communities.

Robust governance structures should be established to promote transparency in the allocation and utilization of local government funds. Measures such as financial audits, public disclosure of budgetary information, and citizen participation should be implemented to ensure that allocated funds are used for their intended purposes. This will enhance accountability and prevent the misallocation and misuse of resources, fostering trust and confidence in the local government system.

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