



UNIVERSITI PUTRA MALAYSIA

***IMPACT OF STATE GOVERNMENT POLITICAL INTERFERENCE ON
FINANCIAL AUTONOMY OF A LOCAL GOVERNMENT IN NIGERIA***

USMAN BASHIR

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By

USMAN BASHIR

**Thesis Submitted to the School of Graduate Studies, Universiti Putra Malaysia,
in Fulfillment of the Requirements for the Degree of Master of Science**

October 2018

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DEDICATION

This thesis is dedicated in memory of my late parents Malam Sulaiman Jumare Maimato and Malama Ramatu Sulaiman who strive day and night to give me a decent living and good education. I plead for the almighty Allah to grant them peaceful eternal rest in Jannatul Firdausi.



Abstract of thesis presented to the Senate of Universiti Putra Malaysia in fulfilment
of the requirement for the degree of Master of Science

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October 2018

Chairman : Mohd Mahadee Ismail, PhD
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Before the implementation of joint account system Zaria local government and others in Kaduna State access their monthly financial allocation directly from the federation account. With the implementation of joint account, Kaduna state government interfere in the administration of Zaria Local government which lead to controlling and lack of access to its allocation from federation account. Therefore this study attempt to investigate the responses of the people on the impact of state government political interference on the financial autonomy of Zaria local government, a phenomenology approach was used in this study and data were obtained from purposively selected informants using semi structure interviews. Thus, thematic analysis, informal discussions were employed in data analysis. The result shows that the constant access denying, deduction and controlling of local government funds in the name of state and local government joint account by the Kaduna State government resulted to inadequate financial resources which is responsible for the inability of the local government for regular payment of workers salary, deteriorated access roads and social insecurity, poor basic primary health care and educational system that lead to high infant mortality rate and increased in illiteracy level. The study recommends that only with the abolishing of state and local government joint account, Zaria local government would be able to achieve its quest for financial autonomy and improve the living condition of its local populace.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Master Sains

**IMPEK CAMPURTANGAN POLITIK KERAJAAN NEGERI KE ATAS
AUTONOMI KEWANGAN KERAJAAN TEMPATAN DI NEGERIA**

Oleh

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Nigeria adalah sebuah negara yang beroperasi tiga peringkat kerajaan di mana kuasa dikongsi antara kerajaan persekutuan, negeri dan tempatan, seperti politik, kewangan dan pentadbiran. Sebelum pelaksanaan sistem akaun bersama kerajaan dan lain-lain tempatan Zaria di Kaduna State mengakses peruntukan kewangan bulanan mereka secara langsung dari akaun persekutuan. Tetapi sejak pengenalan akaun bersama, Zaria Kerajaan tempatan tidak boleh mendapatkan akses kepada peruntukan daripada akaun persekutuan akibat potongan kerap runcit dari peruntukan sebanyak kerajaan Kaduna Negeri atas nama akaun bersama kerajaan tempatan negeri dan, oleh itu ini percubaan kajian untuk menyiasat balas daripada rakyat mengenai kesan akaun bersama kerajaan negeri dan tempatan pada autonomi kewangan kerajaan tempatan Zaria endekatan. Fenomenologi telah digunakan dalam kajian ini dan data diperolehi daripada pemberi maklumat purposively dipilih menggunakan semi struktur temuduga. Oleh itu, analisis tematik, perbincangan tidak rasmi telah digunakan dalam analisis data. Hasilnya menunjukkan bahawa potongan berterusan dana kerajaan tempatan atas nama akaun bersama kerajaan tempatan negeri dan kerajaan Kaduna State menyebabkan sumber kewangan yang tidak mencukupi yang bertanggungjawab atas ketidakupayaan kerajaan tempatan untuk pembayaran tetap pekerja gaji, merosot akses jalan raya dan tidak selamat sosial, penjagaan kesihatan asas yang lemah dan sistem pendidikan yang membawa kepada kadar kematian bayi yang tinggi dan peningkatan dalam tahap buta huruf. Kajian ini menyorkan supaya hanya dengan menghapuskan akaun bersama kerajaan negeri dan tempatan, kerajaan tempatan Zaria dapat mencapai hasrat untuk autonomi kewangan dan mempertingkatkan kehidupan rakyat mereka.

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This thesis submitted to the Senate of Universiti Putra Malaysia and has been accepted as fulfilment of the requirement for the degree of Master of Science. The members Supervisory Committee were as follows:

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CHAPTER 1

INTRODUCTION

1.1 Background of the Study

Nigeria is a country which operates three tiers of government where the power is shared between federal, state and local governments. These power include, political, financial, judicial and administrative as enshrined in the country's constitution (Habibu, 2006). The idea of local government councils was born out of the need to bring government closer to the people as a mechanism for stimulating socio-economic development at the grassroots level (Ehigiamusoe & Fadila, 2015). Section 7 of the 1999 constitution declared that a system of local governments should be governed by democratically elected local government councils. It further stipulated that it is the duty of the local government council to participate in economic planning and development of their local government area (Ehigiamusoe & Fadila, 2015).

The constitution has specifically stated out the functions of each level of government. It is consequently authoritatively that consistent revenue should be shared so as to discharge the stated functions (Lamidi & Fagbohun, 2013). Hence, local governments were created and mandated to exercise financial, political and administrative powers. Strengthening this argument, the definition of local government given by the constitution states that "government at local level exercised through representative councils established by law to exercise specific powers within defined areas" (Lamidi & Fagbohun, 2013:4). These powers give local government councils substantial control over local affairs to initiate and direct the provision of services as well to complement the activities of the state and federal governments in their areas (Lamidi & Fagbohun, 2013).

In order to enable the local government perform its functions as stated in the fourth schedule of the constitution, the constitution made it mandatory for a national assembly to make provision for statutory allocation of public revenue to local government councils throughout the federation (Adejo, 2002). Similarly, Section 162 (Sub-section 6) of the same constitution provided for the establishment of state and local government joint account into which all allocations to the local government councils within the federation should go directly through states account before disbursement into local government accounts (Ehigiamusoe & Fadila, 2015). The constitution went on to state that the amount standing to the credit of local government councils of a state shall be distributed among the local government councils.

The state joint local government account was introduced in the Nigerian federation as far back as 1981 during the second republic (Onuigbo, 2015). The fact that the Nigerian economy is a mono-economy where over 80 percent of both the federal, state and local governments revenues come from their shares of the oil wealth, the administration apparently desired to build a policy where both the federal and state

governments should perform some roles in funding and monitoring the local government revenue earnings and expenditure to ensure their success in developmental programme (Onuigbo, 2015).

Though provisions that introduced the joint account system had remained unimplemented by the states government due to the constant interruptions of the military in the political process while at that period local governments collecting their allocation directly from the federation account (Eme & Ewuim, 2013). However, on the resumption of civilian democracy in 1999, many state governments succeeded in adoption of the sections of the 1999 constitution and initiates state and local government joints account system. Therefore, they consequently set-up the joint account system in their respective states (Eme & Ewuim, 2013).

However with the implementation of joint account, state governments politically interfere and continue to exert much pressure on local governments through frequent deductions from their monthly allocations to the extent that 60 percent of their funds are directly deducted for the benefit of state government in financing their unnecessary projects that is now within the local government area of jurisdiction the problem that still need to be solve (Jumare, 2014).

Hence this unmeritorious deduction distracted funds the local government in providing service delivery meant for the development of their areas. In other words, the deduction has contributed significantly to the horrible performance of local governments in providing effective service delivery to the community (Okafor, 2010). This has constrained the financial capabilities of local governments to provide better, efficient and effective social services to the grassroots (Boris, 2015).

Moreover, Kaduna State is one of the 36 states in Nigeria that implemented the joint account system, which is believed to be responsible for inadequate financial capability for local governments in the state and Zaria local government in particular in providing better, efficient and effective social services to the grassroots. Zaria Local government is among the 23 local governments in the state and one of the most strategic areas in Kaduna State politically and economically.

Despite the exponents of state and local government joint account, it has been asserted that the low performance of local government councils may be connected to the existence of state government political interference. Even though local government officials were also known with misappropriation of funds, but much worries is attached to the operation of state and local government joint account. This issue is not only in Zaria Local government, but the country as a whole.

1.2 Statement of the Problem

Before the implementation of joint account system all the twenty three local government in Kaduna state and Zaria Local government in particular access their financial allocation directly from the federation account (Okoli, 2013) this gave the local governments an opportunity to deliver services in the area of education, health, sanitation, access to portable water, roads and employment generation. However the resumption of the civilian administration, Kaduna state government succeeded in implementing the section of the constitution and implement state-local government joint account (Boris, 2015). Since then Kaduna state government politically interfere and continues operating the system of joint account which become an avenue that continues to deduct from the local government account.

However between January and March 2018 Zaria local government earned about ₦701,535,295.15 from the statutory allocation (Federation Account Allocation Committee, 2018). But the state government issuing deductions from this amounts before the final disbursement. For instance 15 percent deducted for contribution to primary education, 10 percent for pension fund, deduction for training fund, internet connectivity, severance allowance, fertilizer deduction and miscellaneous deductions (Federation Account Allocation Committee, 2018).

From the above scenario, this shows that two third of Zaria local government allocation were over deducted for primary school teachers' salary, state and local government joint project, pension fund, training fund, and non-utilization of training fund. It becomes clear that state and local government joint account implementation exert much pressure on Zaria local government through the frequent deductions from its monthly allocation that made the local government incapable to access its financial allocation directly from federation account. The situation seriously fuses developmental challenges which are responsible for the inability of the local government for regular payment of workers salary, deteriorated of infrastructural development like access roads and social insecurity, poor basic primary health care and educational system that lead to high infant mortality rate and increased in illiteracy level at the local government (Okafor, 2010).

1.3 Research Questions

1. Why does the Kaduna state government politically interfere in the administration of local government?
2. To what extent does the state government political interference fuses administrative challenges in Zaria local government?
3. What is the impact of state government political interference on social service delivery in Zaria Local Government?

1.4 Objectives of the Study

1. To examine the reason for the state government political interference in the administration of local government in Kaduna state.
2. To assess the state government political interference that fuses administrative challenges in Zaria local government.
3. To analyse the impact of state government political interference on social service delivery in Zaria Local Government.

1.5 Significance of the Study

The study provides a theoretical framework for the solution and understanding of the role and importance of local government financial autonomy to the members of the community at the grassroots. Through this study people at the grassroots were made to know their right to have financial autonomy in their locality, the awareness will serve as a point of reference in case they want pursue their right before the law.

Considering the fundamental role of local government, the study will help our policymakers and implementers to provide possible solution to the deprivation of local government constitutional role. Many policy makers may not know the implication of their decisions on state and local government joint account, the outcome of this research has become light for them to see the devastating effect of state and local government joint account, it is hope that the policymakers and implementers would formulate rules to free local government for betterment and sustainable development in local communities in Nigeria.

The finding of the study will serve as significant resource materials for researchers who wish to investigate in the aspect of problems of state and local government joint account in Nigeria in other areas with similar characteristics. The findings would also open up another debate between the opponent of the joints account and the proponent and this will go a long way in increasing the frontier of knowledge.

1.6 Scope of the Study

The scope of the study was limited to the Zaria local government area of Kaduna state. The study was limited to the issue of state government political interference on the financial autonomy local governments in Nigeria with particular reference to Zaria local government. The study relies on the interview with key informants, using the available information and relevant data needed from them. The data for the study was collected in April, 2018. The unwillingness of some staff to volunteer with information was complemented with literature.

1.7 Definition of Key Terms

1.7.1 Local Government

Local government is an institution or subdivision of a state, with independent, power, ruling over localities and administration of public of such localities (Kazeem, 2013). In addition, the constitution of the federal republic of Nigeria refers to local government as the third tier of government in the Nigerian political system which conceives rule-governed process through which residents of a defined area participate in governance in locally important matters in the area of service delivery such as provision of education, health, employment generation, security and infrastructural development to members of the communities. However, the local government in this research is used to make reference to Zaria and its environs.

1.7.2 Local Government Financial Autonomy

Local Government financial autonomy refers to as the independence ability of local institution to resolve over its financial matters without any external interference (Aveiro, 2011). However, in this study local government financial autonomy refers to the financial independence or freedom given to Zaria local government to administer its funds or money for the benefit of the local communities in the area of employment generation, security, poverty eradication and education.

1.7.3 State Government Political Interference

This is the interference of state government over Local government through the use of State and Local Government Joint Account. Therefore, this refers to an account that should be operated jointly between state and local government in order to have effective disbursement of funds to local government. But unfortunately state government take advantage of this joint account and restricting the local government access to their financial allocation.

1.8 Thesis Organization

The systematic structure of any research work depends on how the arrangements of the material or data collected are presented to achieve the purpose of the study. Therefore, the present study is presented in five chapters. Chapter one provides the general background to the study, this includes the historical antecedent of the Nigerian local government system. The chapter also provides the statement of the problems; research questions, research objectives, the scope of the study, significant of the study and definition of key concept.

Chapter two presents the review of the literature; the chapter also discusses the Structural-Functionalist Theory. In addition, the chapter provides detailed review on the previous study related to the main subject matter investigated in the study. The overview of state and local government joint account, function, structure and sources of Zaria local government revenue were fully discuss in the chapter.

Chapter three provides and discusses the methodology used in the study, data collection technique, data collection process and method of data analysis. Chapter four discusses and presents the views of the informants based on an interview conducted. The chapter presents the opinion of the interviewee based on the research question and research objectives of the study. The research finding and discussion were fully presented in the chapter. Chapter five provides a brief summary of the study, conclusion as well as recommendation for future research.

1.9 Summary

This chapter has presented the main focus of the study as well as the historical evolution of state and local government joint account and local government financial autonomy in Nigeria. The statement of the problem, research objective research questions, the definition of the key terms, the scope of the study and the thesis organization have been presented in this chapter. The aim of this chapter is to provide the basic framework of the thesis and the thesis organization.

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