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Model and determinants of state-local governments' relations in Nigeria

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Nigeria struggles to establish and sustain cooperative, interdependent state-local intergovernmental relations (IGR) by providing for the powers and rights of local governments in the federal constitution. Despite the provisions, the practice of state-local IGR has remained inclusive, hierarchical, dependent and competitive. This paper investigates the extent to which constitutional provisions determine state-local relations as against the macrostructure of intergovernmental relations between the federal government and states. The authors argue that it is difficult to expect a cooperative, interdependent, state-local IGR through constitutional provisions of the powers and rights of local governments, if the federal-state relations, which should be the determining framework of IGR is inclusive, hierarchical and dependent. The paper suggests that the lower forms of IGR in a federation (e.g. the state-local IGR), largely depend on the super-structure, which is that between the federal government and the lower tiers. The implication is that the level of autonomy enjoyed by local governments largely depends on the level of autonomy the states themselves enjoy.

Keywords: intergovernmental relations; state-local relations; federal structure; constitutionalisation of local government; determinants of intergovernmental relations; Nigeria.

Modelo e determinantes das relações entre governos estaduais e locais na Nigéria

A Nigéria encontra dificuldades em estabelecer e sustentar relações intergovernamentais (RIG), cooperativas e interdependentes, entre governos estaduais e locais, como previsto em sua constituição federal que estabelece poderes e direitos a esses últimos, denominados conselhos de governo local (LGCs). Apesar das disposições constitucionais, as RIG entre estados e LGCs permanecem inclusivas, hierárquicas, dependentes e competitivas. Este artigo discute até que ponto as disposições constitucionais determinam as relações entre esses dois níveis de governo, em comparação com a macroestrutura de RIGs entre governos federal e estaduais. O estudo indica que é difícil esperar RIGs cooperativas e independentes entre estados e LGCs (como resultado de disposições constitucionais que concedem poderes e direitos aos governos locais), se a RIG entre a federação e os estados (que deve servir de estrutura-modelo) segue sendo inclusiva, hierárquica e dependente. As conclusões sugerem que as relações entre os níveis locais e estaduais de governo em uma federação dependem amplamente da forma como se coloca a superestrutura, que é aquela que envolve o governo federal em sua interação com os demais níveis. Essa condição mostra que o nível de autonomia dos governos locais depende, em grande parte, do nível de autonomia dos estados federados.

Palavras-chave: relações intergovernamentais; relações entre governos estaduais e locais; estrutura federal; constitucionalização do governo local; determinantes das relações intergovernamentais; Nigéria.

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Modelo y determinantes de las relaciones entre los gobiernos de los estados y los gobiernos municipales en Nigeria

Nigeria tiene dificultades para establecer y mantener relaciones intergubernamentales (RIG), cooperativas e interdependientes entre los gobiernos de sus estados y los gobiernos locales (municipales), según lo dispuesto en su constitución federal, que establece poderes y derechos para estos últimos, llamados consejos de gobiernos locales (LGCs). A pesar de las disposiciones constitucionales, las RIG entre estados y LGCs siguen siendo inclusivas, jerárquicas, dependientes y competitivas. Este artículo discute hasta qué punto las disposiciones constitucionales determinan las relaciones entre esos dos niveles de gobierno en comparación con la macroestructura de RIG entre los gobiernos federal y de los estados. El estudio indica que es difícil esperar RIG cooperativas e independientes entre estados y las LGCs (como resultado de disposiciones constitucionales que otorgan poderes y derechos a los gobiernos locales), si la RIG entre la federación y los estados (que debería servir como estructura modelo) sigue siendo inclusiva, jerárquica y dependiente. Los hallazgos sugieren que las relaciones entre los niveles de gobierno locales y de los estados en una federación dependen en gran medida de cómo se coloca la superestructura, que es la que involucra al gobierno federal en su interacción con los demás niveles. Esta condición muestra que el nivel de autonomía de los gobiernos locales depende, en gran parte, del nivel de autonomía de los estados federados.

Palabras clave: relaciones intergubernamentales; relaciones entre gobiernos de los estados y locales; estructura federal; constitucionalización del gobierno local; determinantes de las relaciones intergubernamentales; Nigeria.

1. INTRODUCTION

This paper investigates the factors that determine state-local relations in Nigeria. The objective is to examine the extent to which constitutionalisation of local government as a third tier government has or has not helped to ensure cooperative and interdependent state-local relations. It also aims at understanding some relevant factors that determine the nature of state-local intergovernmental relations (IGR). Olaiya (2016, p. 88), avers that in a federal state, the constitution is the reference point that defines the relationship between and among levels of government for the following essential reasons: (a) constitution is the fundamental law of the State that provides for the extent and pattern of interactions amongst levels of government and how the State matters will be conducted; (b) the rights and obligations of the levels of government are stated and regulated in the constitution; and (c) the constitution controls the manner in which the State apparatuses relate to the citizens at large. Bulmer (2017) defines federalism as a system of government that establishes a constitutionally specified division of powers between different levels of government, and avers that there are usually two main levels: (a) a national, central or federal level; and (b) a state, provincial or regional level. Many classic scholars of federalism (e.g. Elazar, 1987; Watts, 1996; Wheare, 1964) would agree to this important role of the constitution in defining governmental powers in a federation, and the fact that this applied usually to two levels of government – the national government and the federating units. But there have been disagreements as to whether the local government belongs and partakes in a federal structure? Since the famous Dillon Rule[1] in the United States of Americaperhaps, the

[1] The Dillon Rule originated in the Iowa State Supreme Court, of which Justice John Dillon was a member from 1869 to 1879. It is the view that created by the state, local governments exist to perform the tasks of the state at the local level, hence they are not regarded as equal or separate from state government, but rather as political subdivisions of the state (see Russell & Bostrom, 2016).

nature and source of local government powers have been debated. Some scholars (e.g. Gamper, 2005; Gibson, 2004; Steytler, 2005) have argued whether local government can indeed become an equal third partner within a federal system. In other words, to what extent can the constitution define and guarantee the powers and rights of local governments within a federal arrangement? Deriving from this is whether the constitution can articulate and define the model of IGR between the local government and higher tiers of government, especially the state? Thus, while the constitution can define the powers of levels of government, can it effectively define intergovernmental relations between a provincial or state government and its local governments? Indeed, some scholars (Adedire, 2014; Oviasuyi, Idada, & Isiraojie, 2010) believe that the constitution can establish and protect a freestanding local government that can engage in cooperative, interdependent IGR with its provincial or state government.

In Nigeria, since the 1976 local government reform, and subsequent inclusion of the articles of the reform in the 1979 constitution, significant legal provisions have been made to situate the local government system as a third tier governmental level within the federal structure in an attempt to define its autonomy and improve its stakes in IGR. Nigeria is described as a three tier federation (Adamolekun, 1979; Asaju, 2010; Ikeanyibe, 2008), and IGR is usually expected to reflect this autonomous status of local government. Indeed the Guideline for Local Government Reform in Nigeria (Federal Republic of Nigeria [FGN], 1976, p. 1) defines local government as

> Government at local level exercised through representative councils established by law to exercise specific powers defined in areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial power to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and responses to local need and conditions are maximised.

Unfortunately, this model of local government has hardly been operated. Most states in Nigeria usually operate their local government system as an appendage of the state structure (Adeyemo, 2005; Awotokun, 2005). Thus, state-local IGR has been more inclusive and dependent than independent at worst or interdependent and cooperative at best, as expected by proponents of constitutional separation of powers. Olaiya (2016, p. 88) suggests why constitutional division of powers has not worked as expected in guaranteeing cooperative and interdependent IGR. He observes that despite "clear provisions in most constitutions of federal States, the emergence of conflict always lurk in the corner. The struggle to play and outplay power by levels of government is always real and apparent in a federal state." For instance, in the United States (US), a federation that has shown historic dynamics in IGR, it has been shown that the change from dual federalism (usually referred to as layer cake federalism, where central and federating units are supreme within their areas of responsibility), to cooperative federalism (usually referred to as marble cake federalism - based on interdependence and sharing of

power and responsibility), and to other brands in which the federal government dominates (creative federalism, picket-fence federalism and new federalism), were largely achieved without remarkable changes in the constitution, but through federal government fiscal policies, programmes, politics and executive direction (Rosenbloom & Kravchuk, 2002). It appears therefore that constitutionalism may not be a proven strategy to defining and determining the nature and model of IGR practiced within federations

In this guise, this study seeks to examine the relevant factors that define state-local IGR in Nigeria and similar political environment where emphasis seems to be placed on constitutional engineering. Key questions that are fundamental to the research include: (1) Does constitutionalisation of the powers of local government in a federation determine a healthy IGR that is based on respect for each tier of government and mutual cooperation, especially among states/provinces/regions and their local governments?(2) With particular reference to Nigeria, why has constitutionalism of local governments' rights and powers since 1979not been able to guarantee effective, cooperative and interdependent IGR between the states and their local governments?(3) Indeed, what factors determine and define the model of state-local IGR in Nigeria? This study attempts to provide answers to these interconnected questions. It seeks to contribute to the understanding and conceptualization of the third tier federal structure and its effectiveness in engendering cooperative and interdependent IGR. The research is based on historical analysis of data in official documents, secondary sources and media clips. The paper is organised in six sections: the introduction, the conceptual framework on models and determinants of intergovernmental relations, the framework for IGR in Nigeria, nature of state-local intergovernmental relations in Nigeria, determinants of state-local IGR in Nigeria, and the Conclusion.

2. CONCEPTUAL AND THEORETICAL FRAMEWORK ON MODELS AND DETERMINANTS OF IGR

Intergovernmental relation (IGR) is a necessary feature of multi-layered governments, whether unitary or federal. Ogunna (1996) sees it as the complex pattern of interactions, cooperation and inter-dependence between two or more levels of government. It is a term employed to underscore the existence and need for interdependence and cooperation between various levels of government, despite power divisions. This is why IGR is an essential topic in the context of federalism, because it is presumed that whatsoever powers that are exercised by sub-national governments in a unitary state can be unilaterally decided or changed by the national or central government, whereas in a federation, powers are usually not unilaterally allocated by any single tier of government. The classical notion of federalism as expressed by K. C. Wheare (1964) refers to an administrative and political system where there is constitutional division of powers in such a way that the central/federal and constituent governments are each within a sphere coordinate and independent in the exercise of their powers and functions as they relate to one another and to the centre. In Wheare's conception of federalism, the levels of government are supposed to be coordinate and independent and usually only two levels of governments – the federal/central, and the federating units constitute a federation. While local governments do exist, they are usually seen as substructures of the federating units, and thus do not usually constitute a problem to power allocation between the centre and the states/provinces/

regions. This does not exclude some kind of relationship between the central/federal government and the local governments, a relationship that is usually pursued through intergovernmental relations rather than legal-structural constitutional allocation of powers. Wright (1999) clearly distinguishes between federalism and IGR. He posits that the term constitutional federalism indicates mainly relationship between National and State governments, that is, between the national and federating units. But, in IGR, there is the idea of interaction among various levels of governments, including the local government councils. Federalism is hierarchical but IGR is more equally oriented. Thus, IGR is the more appropriate term to be used where every unit of government can give and receive. For instance, a local government may agree to implement a federal government funded programme using its structures and personnel, but it may not have any specific relation with the federal government based on constitutional allocation of powers.

In recent times, more and more federal countries have included the local government system in the constitution as a way to define some functions and powers for them. In some of these countries, the aim is often to ensure a decentralized, freestanding, autonomous local government system that could participate and interact in cooperative IGR "in mutual trust and good faith, respect for the powers and functions of the various spheres and the provision of effective, transparent, and coherent government" (Bryard & Malan, 2002, p. 102). But often this objective is not realized. López-Arangen (2001) for example remarks that in Spain, local governments occupy a strong position in legal and constitutional terms, but in the reality of day to day government, they experience serious lack of powers in areas important to them, as well as adequate economic resources to face the responsibilities assigned to them or those they would like to assume. Thus, despite their inclusion in the federal arrangement, efficient autonomy capable of enhancing their self-reliance and participation in cooperative IGR is not usually guaranteed. Invariably, effective autonomy and IGR that respects the powers and rights of local governments may not usually be achieved through legal and legislative approach. While laws do provide the federal framework, they apparently do not determine the nature or pattern of IGR. IGR should be a panacea for legal constraints to interactions engendered by constitutional federalism. In the words of Poirier and Saunders, (2008, pp. 2-3),

> IGR are (sic) often conceived as political power-games and negotiations, in which the legal system plays a marginal role…To use an analogy with the international scene, the focus has been on 'diplomacy', rather than on the rules of 'international/inter-federal' law.

Writing specifically on fiscal relations, Boex and Martinez-Vasquez (2005), remark that although the presence of objective formula-based grants (legally defined formula) is an important component of a stable, equitable and efficient system of intergovernmental fiscal relations, the final incidence of grants does not always work according to what is stated in the formula because there are other intervening institutional factors. For Goldman (1986), intergovernmental power is dependent on: (a) economic resources, which enhance the capacity of political actors to pursue their desired courses of action; (b) legal authority, which sets the institutional limit that economic

resources can reach; and (c) organizational capacities, which facilitate the coordination and flow of information at each level of government. However, "even if there are legislative provisions for the establishment of decentralized governance, they will remain un-implemented unless there is a political elite, or leadership, that has very high commitment and belief in the goodness and benefits of decentralized governance" (Katorobo, 2005, p. 7). The model of IGR in place therefore seems to be determined more by economics, politics and the attitude and needs of the political elite of higher order governments rather than mere legal provisions. Scholars (e.g. Brynard & Malan, 2002; Wright, 1978) underscore the importance of human relations and human behaviour among the major determinants of IGR. Mentzel and Fick (1996) have harped on the variants of formal and informal, multi-sector, legislative, executive and administrative factors. But listing of these factors falls short of explaining how any single one of them determines how cooperative, independent or inclusive IGR can be. In the US example mentioned earlier, enhanced cooperative and interdependent IGR (cooperative federalism, picket fence, creative and new federalism) was inspired by greater reach to lower level governments by higher level governments, which entailed more funding and responsibilities for the local governments more than should have been defined in the constitution.

The three popular models of IGR as shown in the box below were propounded basically based on the IGR practices in the US federation (Rosenbloom & Kravchuk, 2002; Wright, 1978, 1999) but have remained the broad classificatory models that apply to other countries as well.

BOX 1 MODELS OF INTER-GOVERNMENTAL RELATIONS

Designation/Model	Relationship	Authority Pattern
Coordinate	Independent	Autonomy
Overlapping	Interdependent	Bargaining/Negotiation
Inclusive	Dependent	Hierarchical

Source: Adapted from Usman and Esidene (2006, p. 166).

The models are coordinate, overlapping and inclusive. The model designated as coordinate equates with the early form of US federalism known as dual federalism and is largely determined by emphasis on constitutionalism and power separation as the basis of relationship. Here, IGR is likely to be minimal as each level of government tries to confine to its defined powers. Hence, Wright (1999, p. 3) posits that the federal and states are "separated by a boundary and are tangential. Each government has its own authority, its own territory and its own limitations. No interferences between both levels of governments are allowed." The overlapping IGR model manifests interdependent relationship and the authority pattern is characterized by bargaining or

negotiation, not essentially legal. Often considered as the best form of IGR, this model requires that each level of government or units within a level have something to bring to the table, which promotes negotiation and bargaining. For Wright (1999, p. 3), this model is the most appropriate term to be used, "where every unit of government can give and receive."It requires balance of power between central and sub national governments. While the constitution can assign such powers, capacity to exercise them reflects the degree of autonomy of sub-national governments and the nature of their role in IGR. The model is strongly enhanced by fiscal, personnel, economic and organizational capacities and the imperatives of joint policy and programmes. Wright (1999, p. 4) describes it as a "complicated form of IGR where there is interaction, interconnection and overlapping between the three levels of governments. There is no exact limitation of sphere or span of influence. The central government influences the state and local governments and vice versa." The model is not likely to exist in a polity where the federal structure is skewed in favour of one level of government and the capacity of other levels of government highly constrained. Wright (1999) poignantly asserts that the system can barely function in Africa and other developing countries where there exists poor ability to bargain and negotiate and the tendency of monopolisation of power, and politics of either win or lose. Finally, the inclusive model exhibits a dependent relationship and the authority model is hierarchical. Wright (1999) describes it as the model in which "the state and the local governments lack significant role. The national or federal government has the power to lead, dictate and do everything for state and local governments." He sees the model as being common in many countries of Africa where lower tiers of government depend enormously on the central government and power is largely centralized. Within these broad models, IGR can manifest vertically or horizontally between or among various levels or tiers of government in the following forms:

i. Federal/National – State Relations
ii. Federal/National – State- Local Relations
iii. Federal/National – Local Relations
iv. State – State Relations
v. State – Local Relations, and
vi. Local – Local Relations

While a number of factors such as economics, politics, the attitude and needs of the political elite, human relations and human behaviour, formal and informal executive and administrative factors have been underscored by different scholars as determinants of the models of IGR for these forms, our focus in this paper is to examine the role of constitutionalisation of local government council powers in determining state-local government IGR.

3. THE LEGAL FRAMEWORK FOR INTERGOVERNMENTAL RELATIONS IN NIGERIA

Nigeria is believed to be a three tier federal structure (Adamolekun, 1979; Adeyemo, 2005; Asaju, 2005). Since the 1979 Constitution that anchored her second republic (1979-1983), the landmark

initiatives of the 1976 reform aimed at creating a freestanding, autonomous local government system, had been enshrined. It is envisaged that the constitutionalisation of local government powers would guarantee effective IGR between the local government and upper tiers of the government. But the Nigerian federation has remained largely skewed in favour of the federal government. The demand for what is generally referred to as true federalism has generated serious contentious debates among scholars, policy makers, political and social activists, as well as ethnic and religious disaffection. Issues about Nigerian federalism are fairly discussed in the literature (see Khemani, 2001; Lenshie & Yenda, 2015; Sagay, 2003). Suffice it to say that the country became a highly decentralized federation of three regions in 1954 arising from the vagaries of her heterogeneity and colonial experiences. Subsequent amendments to this original decentralized federal structure under the long military rule clearly transformed the country to a highly centralized polity that many doubt if the country could still be qualified as a federation. Khemani (2001, pp. 2-3) observes that

> Since 1966, under successive military regimes, revenue administration and collection became increasingly centralized, and regional allocation was engineered at the discretion of the military government. Simultaneously, expenditure responsibilities and government functions also became centralized, with the federal government assuming the role of the engine of social and economic development. Furthermore, it is widely believed … that the federal system began to be perversely used to distribute national resources in a wasteful manner, through the creation of new states and local governments along ethnic and political lines, without regard for economic viability. Nigeria's federal units grew from three to four regions during 1960-6, and then to 12 states by 1967. In 1976, local governments became recognized as the third tier of government, entitled to statutory allocations from both federal and state governments, and seven additional states were created bringing the total number to 19. Over the decade of the '90s this number has almost doubled to the current number of 36 states, and 774 local governments, all of which were created under military rule.

It is perhaps important to also mention that the allocation of constitutional powers between the central government and the state governments is based on the exclusive federal list and a concurrent list for both levels of government (see the Second Schedule of the 1999 Constitution). The federal government has exclusive powers over 67 items and every other powers are concurrently shared with the states, federal legislation superseding where there is a conflict. Invariably, every issue ipso facto is controlled by the federal government. On the other hand, the Fourth Schedule provides the list of functions of the Local Government Councils (LGCs). There are many other sections of the 1999 Nigerian constitution apart from the Fourth Schedule that define and protect the rights and responsibilities of the LGCs in the bid to enhance their autonomy and stakes in IGR. Some of these sections are examined in more details in the next section. Meanwhile the table below showcases the dynamics of the Nigerian federation and the place of local governments in it.

BOX 2 DYNAMICS IN THE NIGERIAN FEDERAL STRUCTURE AND THE STATUS OF LOCAL GOVERNMENTS COUNCIL

Year	Number of constitutionally recognised federating units	Status of LGC in the federal structure	Model of IGR between Regions/States and the LGCs
1954	3 regions	creation by the Regions through Regional ordinance	Mixed dependent and cooperative
1963	4 Regions	creation by the Regions through Regional ordinance	Mixed dependent and cooperative
1967	12 states	creation by the states through state edicts	Dependent
1975/ 1976	19 states and 301 LGCs[2] included in the 1979 Constitution	creation by states in accordance with provisions of the federal constitution – involvement of LGCs and National Assembly	Dependent (constitutional provisions not respected)
1987	21and 301 LGCs included in the 1979 Constitution	creation by states in accordance with provisions of the federal constitution- involvement of LGCs and National Assembly	Dependent (constitutional provisions not respected
1991	30 and 301 LGCs included in the 1979 Constitution	creation by states in accordance with provisions of the federal constitution- involvement of LGCs and National Assembly	Dependent (constitutional provisions not respected)
1996	36 and 774 LGCs recognised in the 1999	creation by states in accordance with provisions of the federal constitution- involvement of LGCs and National Assembly	Dependent (constitutional provisions not respected)

Source: Elaborated by the authors.

As shown in Box 2, despite the change from full control of local government councils by regions and states to the stipulation of some of their powers in the 1979 constitution following the 1976 Local Government reforms, the pattern of state-local government IGR remained dependent. In 1954, the country legally became a federation. From then till the military incursion with the 1966 coup d'etat, the federating regions were few, had enormous political and financial powers, and created their preferred

[2] It should be noted that the figure for recognised LGCs changed with the various state creation and reforms exercises carried out under the military which came back with the end of the Second Republic in 1983 till the last state creation in 1996. Even though the LGCs continued to be seen as third tier government, they were not a constitutional issue as the constitution was suspended during the military interregnum. Hence our reference point is the 1979 and the 1999 constitutions.

local government system. The local government councils were not recognised in the federal constitution but were created by the regions. Despite this, they enjoyed relative autonomy and moderate cooperative IGR. Indeed some scholars (e.g. Asaju, 2005) suggest that the Local Government Councils (LGC) had greater autonomy and enjoyed more cooperative relationship with their respective regions at this time. There was however some abuses and experiments as regions tried to evolve a more suitable model of local government for their local environment. When the military created 12 states in 1967, the LGCs were still created by the states, but their powers were reduced as their leaders became appointees of the central/state military authorities under the centralized military unitary command structure. According to Gboyega (2001), the military takeover of government had severe repercussions for local government system, which was radically changed to accommodate the hierarchical military command structure. The systematic centralization of the Nigerian federation starting with the creation of 12 states governed by appointees of central military command was appraised as effort to weaken the powers of the original federating units – the regions. In 1976, the military carried out a compressive reform of the local government system in the country. The reform embedded the LGCs in the centralized federal structure. Though the exercise had the key objective of guaranteeing LG autonomy, it was apparently a ploy to further strip the states of the powers over their sub-political divisions. Thus, Ikeanyibe (2016) has described as paradoxical and ironical the fact of laying the foundation for a freestanding, autonomous local government system by a system of government noted for centralization and unity of command structure. In reality, what took place under the military was a systematic centralization of funding, political powers and loyalty of sub political authorities.

The period of democratic rule in Nigeria has always been an opportunity for the states to attempt re-subjugating the LGCs under their full control, despite constitutional provisions. Thus in the second republic (1979 to 1983) and the present fourth republic (1999 to date), states have exhibited immense legal maneuver and rascality in subjecting the LGCs to their whims and caprices, regarding them as part of their political sub-units. This significantly affects the outcome of IGR between the two tiers of government, making it inclusive, dependent and hierarchical, despite the constitutional provisions for autonomous third tier (LGCs).We have examined this problem below in three key areas: unilateral creation of local governments (often disguised as Development Centres, DCs), interference with LG funding, and the distortions of functions allocated to local governments even in issues of basic administrative roles such as personnel concerns.

4. STATE-LOCAL GOVERNMENT RELATIONS IN NIGERIA

The general perception on state-local government relationship in Nigeria is that constitutional provisions are clearly not complied with (Adeyemo, 2005; Asaju, 2005; Awotokun, 2005; Ikeanyibe, 2016a). For the benefit of hindsight, it is necessary to reiterate that the objective of realizing a freestanding, autonomous local government through the constitutional process began with the 1979constitution that anchored the second republic (1979-1983). But in the period, the place of local governments in IGR were shown to have been most neglected, abused, politicized and marginalized in the scheme of things (Obikeze & Obi, 2004). There were all kinds of patron-client relations that could be seen to show that local government was part of the state administrative structure rather than a separate, autonomous tier of government. States created new local governments unilaterally,

appointed caretaker committees, sole administrators or other forms of undemocratic councils contrary to the constitutional provisions on these processes. They also interfered with local government financial allocations (Ibietan & Ikeanyibe, 2017). Ukiwo (2006, p. 10) describes the nature of state-local relationship during the second republic thus:

> The worst violations of the autonomy of local councils however stemmed from political machinations. The politicians realised they could trade local councils for votes as there were agitations across the country for more LGAs as local elites eyed local councils which now had guaranteed funding. Politicians also realised they could balkanise local governments for electoral purposes. As elections approached most state governments dissolved local councils and appointed loyal party members who were expected to deliver votes in the locality. Little wonder, the local government councils were deeply involved in the large-scale electoral fraud of 1983.

Beyond this, Akinsanya (2005) observes that a federal-state-local relation in Nigeria at this period was characterized by increasing dependence of states and local governments on the federal government. Apparently, the consequences of the inclusion of LGCs in the federal structure in 1976 and the constitutionalisation in 1979 were the weakening of the powers of the states, and the reduction of their territorial authority, functions and revenue base. Consequently, states needed to recover lost grounds in terms of authority, political power and resources. Since 1999, despite agitations to amend the constitution to strengthen the position of local governments and the criticisms that follow state interference in local government affairs, the situation has not changed, showing that the problem is fundamental as some of the incidents in many states would portray. Like what happened in the second republic, some states have indulged in the creation of new local government councils through manipulation of the state laws without compliance to the constitutional provisions. Section 7(1) of the 1999 Constitution like the 1979, provides that

> The system of local government by democratically elected local government councils is under this Constitution guaranteed; and accordingly, the Government of every state shall subject to section 8 of this Constitution ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils.

Section 8 contains various provisions concerning the roles of various levels of governments, including the local and federal (National Assembly) governments in the creation of new local governments and adjustment of the boundaries of constitutionally recognised ones. Section 8(3)(a) i-ii, states that:

> A bill for a law of a House of Assembly for the purpose of creating a new local government area shall only be passed if: (a) a request supported by at least two-thirds majority of members (representing the area demanding the creation of the new local government area) in each of the following, namely:-(i) the House of the Assembly in respect of the area, and, (ii)the local government councils in respect of the area, is received by the House of Assembly."

Section 8(4)(a)(ii) provides:

> A bill for a law of a House of Assembly for the purpose of boundary adjustment of any existing local government area shall only be passed if: (a) a request for the boundary adjustment is supported by two-third majority of members in the local government council in respect of the area, is received by the House of Assembly.

vii. Section 8(5) provides that:

> An Act of the National Assembly passed in accordance with this section shall make consequential provisions with respect to the names and headquarters of states or local government areas as provided in section 3 of this constitution and in parts 1&2 of the first schedule to this constitution.

vii. While Section 8(6) states:

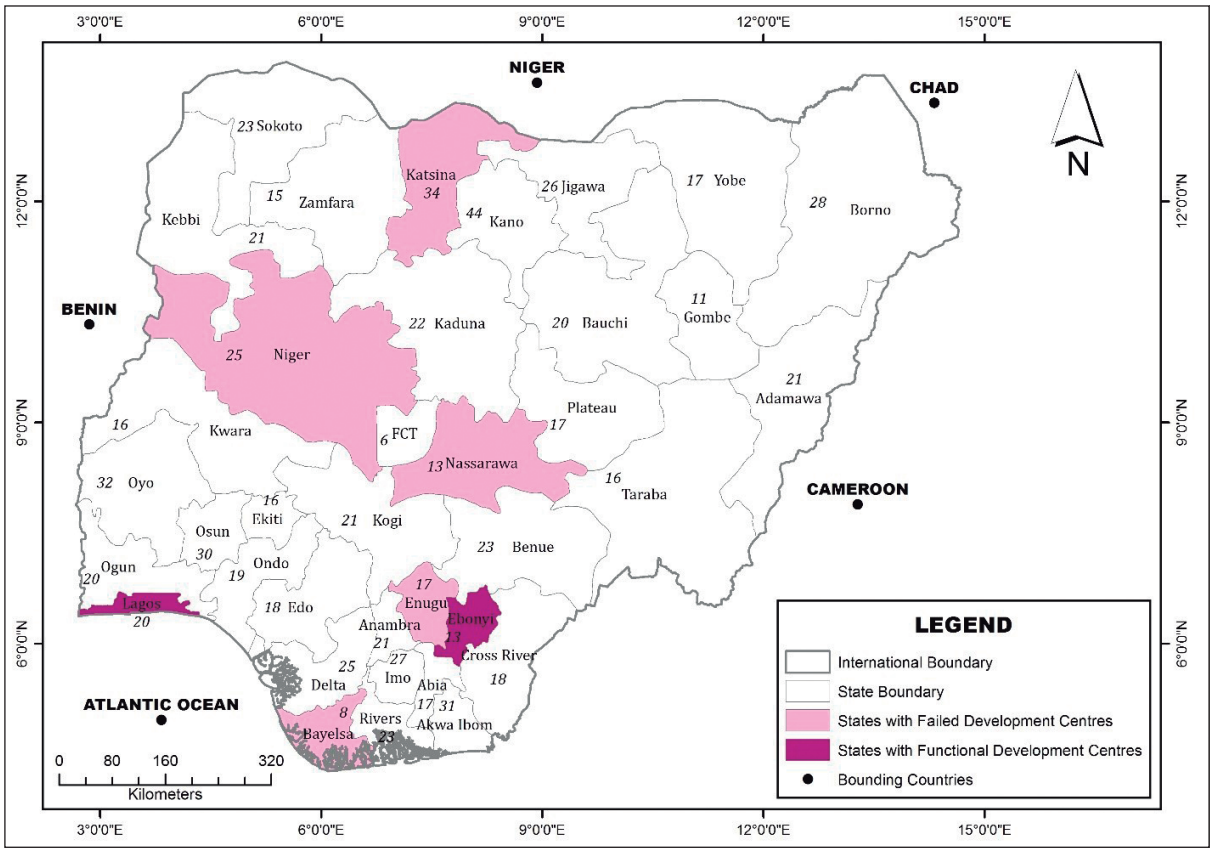
> For the purpose of enabling the Nation Assembly to exercise the powers conferred upon it by sub-section 5 of this section, each House of Assembly shall, after the creation of more local government areas pursuant to sub-section 3 of this section, make adequate returns to each House of the National Assembly.

These stated procedures are essentially rigid and makes it almost impossible for states' House of Assemblies to create local government councils alone. Ideally, the provisions serve to make the local government system a constitutional matter that would require the cooperation of the federal government (National Assembly), the state (House of Assembly) and the local government councils in critical issues of LG creation and boundary adjustment. But in practice, states find ways to manipulate these provisions to create local governments unilaterally or the so called Development Centres. Some states in the country have made attempts in this regard since 1999. Seven states, namely, Bayelsa, Lagos, Ebonyi, Enugu, Kastina, Niger and Nasarawa started the local government creation exercise after democratic transition in 1999. Others including Oyo, Enugu, Anambra, Imo,Edo, Ekiti, Ondo, Rivers, Bayelsa either dissolved democratically elected councils when their tenure has not elapsed or appointed one form of undemocratically elected LGC or another at one time or the other since 1999 (See Obamwonyi & Aibieyi, 2015). Ebonyi state for instance, created additional local governments without involving the local governments and the National Assembly as provided in Section 8, 5 of the 1999 constitution. The Ebonyi state House of Assembly enacted the Ebonyi State Local Government Area Law No 7 of 2001 (Ebonyi State Local Government Area Creation and Transitions law of 2001), which created additional 21 new local government councils that were later changed to Development Centres (DCs)[3].Similarly,

[3] Development Centre (DC) or such similar terminology has become the trending concept that states used to describe structures that they created as local government councils, but which they were not able to actualize through the constitutionally provided procedures. They served as structures to encroach into the finances and functions of LGCs. In most states, the roles and funding of these DCs were not mutually agreed with the LGCs, which in most instances consisted of appointees or cronies of state governments.

Enugu state created additional 39 local governments, which also were converted to Development Centres, and later abandoned. Creating new local government councils without bothering to complete the constitutional requirements for the exercise became a norm in the early period of the 4th republic that President Obasanjo in 2006 threatened to stop remitting federal allocations of the local government councils to the states involved. Some of the states heeded the threat and rescinded their actions, while others decided to covert the structures to 'developments centres' (DCs) or abandon the project entirely. Till date, only Lagos state and Ebonyi state are still operating their DCs. Thus, seven states attempted to create new local government structures since 1999. Some of them abandoned the structures with the threat of President Obasanjo in 2006, but two states still operate the new structures as DCs.

FIGURE 1 **MAP OF NIGERIA SHOWING: (1) THE 36 STATES AND FEDERAL CAPITAL TERRITORY, AND THEIR RESPECTIVE NUMBERS OF CONSTITUTIONALLY RECOGNISED LOCAL GOVERNMENTS; (2) THOSE STATES THAT CREATED NEW LOCAL GOVERNMENTS SINCE 1999; AND THOSE STILL RUNNING THEIR CREATED NEW LOCAL GOVERNMENTS AS DEVELOPMENT CENTRES**



Source: Elaborated by the authors.

In real terms, the DCs operate as local government councils, and indeed have allocations meant for the constitutionally recognised local governments shared to them without much involvement of the constitutionally recognised LGCs. Invariably, the DCs remain illegal inasmuch as the states use them as structures to interfere with the funds and functions of constitutionally recognised LGCs. The constitutional provisions on the manner of sharing funds to local governments (Section 162, 6.7.8) do not recognize any structures like DCs as partakers in the disbursement of funds in the state-local joint account. The idea of DCs was essentially a way states have adopted to circumvent the constitutional requirement for interdependent and cooperative relationship of all tiers of government in creating additional local governments. While they are at liberty to adopt structures for proper administration of their territorial areas, the sharing of resources meant for the constitutional LGCs, appointment of undemocratic LGCs in contradistinction to the provision for democratically elected councils are actions that detract from the rights of LGCs. In creating these structures, the states do not border to comply with sections 8(5) and 8(6) of the constitution that required further actions by the National Assembly before newly created territorial structures would be constitutionally recognised as LGCs. The investigation of Enugu state and others by the 5th Senate of the Federal Republic shows the illegality in such actions of the state governments. Box 3 below showcases the resolution of the 5thSenate to investigate the actions of the Enugu state government and others that engaged in various unconstitutional actions that impinge on the expected state-local government relations as per the 1999 constitution.

BOX 3 **SENATE RESOLUTION OF THE 5TH NATIONAL ASSEMBLY FOURTH SESSION NO. 23 TO INVESTIGATE THE COLLAPSE OF DEMOCRATICALLY-ELECTED LOCAL GOVERNMENT COUNCILS IN ENUGU STATE, NIGERIA**

- WHEREAS section 7(1) of the 1999 Constitution of the Federal Republic of Nigeria guarantees a system of democratically elected government at the Local Government Level;
- WHEREAS Enugu State Governor, Dr. Chimaroke Nnamani, has failed/refused to abide by legal and constitutional provisions and to promote democracy at the local government level in Enugu State;
- WHEREAS it is part of the responsibility of the Senate to make laws for the peace, order and good governance of the Nigerian people;
- WHEREAS Chapter 2 of the 1999 Constitution of the Federal Republic of Nigeria, obligates the Senate to exercise its law-making and oversight functions in the light of the Fundamental Objectives and Directive Principles of State Policy;
- WHEREAS the Senate Committee on States and Local Government Affairs is charged with the responsibility of monitoring and supervising the activities of States and Local Government Officials in Enugu State; and
- WHEREAS the Economic and Financial Crimes Commission (EFCC) has failed/refused to release the report of its investigations as it relates to serving State government officials in Enugu State.

Be it resolved: That the Senate do: (A) Mandate the Committees on States and Local Government Affairs, and National Security and Intelligence to: (i) investigate all matters relating to the collapse of democratically elected Local Government Councils in Enugu State and other States of the Federation facing similar conditions; (ii) investigate creation of the so called thirty-nine (39) Development Centres in Enugu State, which partake in the sharing of revenue allocated to the Seventeen (17) Local Government Councils established by the Constitution; (iii) investigate the arbitrary creation of wards which partake in the sharing of revenue allocated to the constitutionally established Local Councils in many other States of the Federation.

Source: 5th National Assembly Fourth Session No. 23 (2006, pp. 299-300).

The then governor of Enugu state, who was the exemplar for this investigation, was later accused and prosecuted for laundering funds belonging to the local governments of his state by the Economic and Financial Crimes Commission (EFCC) (Ibeh, 2015). Apparently, the creation of DCs and appointment of undemocratic LGCs provided grounds for state governments to reduce the powers and autonomy of LGCs through the appointment of cronies and loyalists. This distorts the expected interdependent state-local relationship anticipated by constitutionalisation of LGC powers and rights.

In Anambra State, the Local Government Law of 1999 (A law to provide for the establishment, structure, composition, finance and functions of local government councils, and for related purposes) provides in part II section 4 (1) that 'the system of local government is by democratically elected government'. The law further provides in Part VI section 51 (1) as follows:

i. There is established for each local government in the State, a local government council;
ii. The council shall be comprised of all the democratically elected councilors from the wards in the local government area;
iii. A local government council shall stand dissolved at the expiration of a period of three years commencing from the date of inauguration of the council.

But despite re-echoing the constitutional provision of section 7(1), the actual model of local government established changed in line with the political exigencies and convenience of the political actors of the state at any particular time. The table below exemplifies the pattern of local government council leadership as constituted between 1999 and 2013 in Anambra state.

BOX 4 PATTERNS OF LOCAL GOVERNMENT COUNCIL CONSTITUTION IN ANAMBRA STATE 1999-2013

Date/Period	Pattern of LGC constitution
June 1999 to May, 2002	Democratically elected councils (elected under the military in the Transition Programme of 1998 and inaugurated in June 1999
June 2002 to April 2006	Various Transition/ Management Committees
April 2006-June 2007	Heads of Local Government Administration (Higher Civil Servants)
March 2007 to September 2007	Transition Committees
September 2007 to June 2011	Heads of Local Governments
July 2011 to June 2013	Transition Committees
July 2013	Elected Councils

Source: Adapted from Ikeanyibe (2016a, p. 389).

The table clearly shows that local government council leadership in the state were appointed rather than elected as prescribed in the 1999 constitution and the state law of 1999. From 2002 to July 2013, there were five different councils staying on average of 2.2 years tenure instead of three years provided in the state law. The state officials unilaterally change LGC officials and decide how long they would stay in office. This was made possible through systematic amendments of the state basic law of 1999 in 2002, 2006, 2007 and 2011 to spuriously give legal backing to what could be termed illegal in relation to the fundamental law of the country – the constitution. For example, the Anambra state Local Government (Amendment) Law No 2 of 2002 amended Section 208 of the principal law (Local Government Law 1999) by inserting four additional sections (2, 3, 4, 5) to the only one in the principal law. The box below contains the provisions of the amended law.

BOX 5 AMENDMENT OF BASIC ANAMBRA STATE LOCAL GOVERNMENT LAW BY LAW NO.2 OF 2002

2002 Provisions of Law No2 Section 3 (f) on 'Electing' Nondemocratic Councils

3. The principal law is hereby amended as follows:
(f) In section 208 thereof by numbering the existing part of that section (1) and thereafter also adding the following new sub-sections, that is to say:
"(2) Where an emergency or any other situation arises which makes impossible the holding of local government election within the period stipulated under the principal law as amended, the Governor shall, upon the expiration of the tenure of serving Council Administration, and in respect of each local government in the state, nominate and forward to the House of Assembly a list of not less than five (5) persons to be considered for election into a Transition Committee, provided that such persons qualify to vote or to be voted for in that Local Government;
(3) For the purposes of the foregoing sub-section, the House of Assembly shall constitute itself into an electoral college and shall cast votes for the election of five persons as members (one of whom shall be the chairman of the Transition Committee)
(4) The Transition Committees elected under this law shall oversee the affairs of their respective local governments for a period of three months, subject to reappointment; but such Committees shall stand dissolved immediately after newly elected members of the council are sworn in;
(5) No person serving as Chairman or member of the Transition Committee shall be eligible to contest for any position in the local government election conducted while he or she is such Chairman or member."

Source: Ikeanyibe (2016a).

The above amendments strategically transferred the nomination of candidates for elections into local government councils to the governor of the state instead of political parties, and the actual voting for the candidates to the members of the House of Assembly (item 3 of the amendment); it gave the condition of 'emergency or any other situation' (item 2), which was justified under flimsy excuses to appointment non-democratically elected councils (Ikeanyibe, 2016a). There were subsequent amendments of the same Section 208 to suit various dispositions and wishes of various governors and their House of Assembly legislators .For instance, there were the Local Government (2nd Amendment) Law, No.5 of 2002 and the Local Government (Amendment No.5) Law 2011, which dealt largely with issues relating to the appointment of Transition Committees for the local

governments. There was also the 2007 Local Government (No. 4) Amendment law, which provided for the use of Heads of Local Government Administration (the most senior civil servants) as local government managers. Section 2 (b) of this law specifically provided: "In a situation where no elections are held, the Heads of Service shall oversee the affairs of each Local Government". Armed with the above amendments, subsequent state governors established local governments that at best were undemocratic in line with constitutional provisions. This portrayed an inclusive and dependent relationship, where the state officials unilaterally decided not only on what happens in the local government, but the appointment of its leadership. In this scenario, it cannot be denied that the constitutional provisions regarding the model of local government, its rights and powers, have not engendered the establishment and respect for a democratically elected council. Local government councils remain appendages of the state, where leadership can be changed and appointed at will by state political officials. This does not portray an intergovernmental relationship that is mutual, cooperative and interdependent.

In Abia, Imo and some other states, the state governors dissolved and sacked democratically elected local government councils and appointed various kinds of officials just like in the case of Anambra state. For instance, on 16th June, 2006, the governor of Abia state dissolved elected local government councils culminating in legal actions that finally ended in the Supreme Court (Obamwonyi & Aibieyi, 2015). Similarly in 2011, the then newly elected governor of Imo state sacked elected local council officials as soon as he was sworn-in, and appointed Transitional Committees to run the affairs of the 27 local councils leading to protracted court actions. Other states that sacked all or some democratically elected LGC officials include Bayelsa, Delta, Edo, Ekiti, Ondo and Rivers. Often the reasons for sack or dissolution were for the reason of appointment of non-democratically elected loyalists or as a result of disagreement and opposition. For instance, the governor of Rivers state in 2012 sacked eleven (11) out of 23 local council chairmen for refusing to attend a meeting (Obamwonyi & Aibieyi, 2015). These chairmen were opposed to some of the actions of the state government in relation to the local governments. In a similar manner, the governor of Ekiti state sacked the 16 local government chairmen on 29th October, 2010. The dissolved local government councils usually have not served out their tenure. This practice which is common in most of the 36 states has often led to court cases and political conflicts. It does not reflect a local government system that is autonomous, self-reliant, or that participate in cooperative and interdependent IGR with the states. Invariably, states more often than not, take unilateral actions over geopolitical alteration or establishment of local government leaders with little consideration for constitutional provisions on the matter.

On the issue of fiscal relations, the 1999 constitution provides basic funding arrangements for the local government councils through the federation and state government revenues in a manner that would encourage interdependent relations. Section 7(6) provides:

> Subject to the provision of this constitution: (a) the National Assembly shall make provisions for statutory allocation of public revenue to local government councils in the federation; and (b) the House of Assembly of a state shall make provisions for statutory allocation of public revenues to the local government councils within the state.

Section 162(6) provides that:

> Each state shall maintain a special account to be called "state- joint-local government account" into which shall be paid all allocations to the local government councils of the state from the federation account and from the government of the state."

Section 162(7) sates:

> Each state shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly.

Section 162(8) further provides that:

> The amount standing to the credit of local government councils of a state shall be distributed among the local government councils of that state in such terms and in such manner as may be prescribed by the House of Assembly of the state.

The distribution of funds to local governments by states through the State-Joint-Local Government Account rather than be a tool for interdependent fiscal relations, has become a ploy through which the states divert local government funds. Ekweremadu (2012) the incumbent Deputy Senate President described the State-Joint-Local Government Account as a siphoning pipe, an illicit transit camp, and an abattoir for local government funds. Indeed, most Nigerian local government councils have become virtually incapable of any significant developmental roles (Ibietan & Ikeanyibe, 2017) because of lack of funds. This is fundamental because there is no state in the federation where one form of illegality or the other is not committed with the funds of the local government council- through over deduction of primary school teacher's salary, spurious state/local government joint account projects, and even outright unilateral appropriation or diversion of funds by state governments. The Punch (2016) reported that under some dubious laws, many state governments ended up designing and executing projects, as well as expending funds on behalf of the local governments, thus deducting 'at source', moneys meant to go to those local governments. Some state governments centrally bought equipment including tractors and official cars, distributed to the local government areas and charged the cost to the local government funds. This happens with little or no consultation with the local government council authorities. Thus while the state joint local government account is meant to encourage interdependent fiscal relations, it has turned out to be an instrument of abuse and avenue for states to interfere with local government funds, as if they local governments are agencies of the state that could be funded at the discretion of the state officials. Despite constitutional provisions of objective formula-based allocation laws, the final incidence of funds allocation to LGCs has not been according to what is provided under sections 162,7,8,9 but according to the wishes and needs of the state officials.

There has also been cases of distortions and usurpation of local government powers and functions by the states. We have mentioned that the Fourth Schedule of the constitution provides detailed functions of the local governments. Section 7(5) provides that:

> The functions to be conferred by law upon local government council shall include those set out in the fourth schedule to this constitution.

Most of the functions here stipulated, especially those capable of yielding revenues are usurped by the states. Section 7(3) states that:

> It shall be the duty of local government council within the state to participate in economic planning and development of the area referred to in subsection (2) of this section, and to this end an economic planning board shall be established by a law enacted by the House of Assembly of the state.

The above mechanism requires that the local government councils participate in economic planning and development with their states through an economic planning board. Where such boards exist, it is merely to fulfill constitutional requirement rather than for any genuine practice of IGR towards common developmental strides. Even in issues relating to general administration, reforms and staff matters, some states have acted as if the local government system is just an agency or ministry within their administrative structure, rather than a separate tier of government that they ought to relate with interdependently. A critical example was the actions of the incumbent governor of Enugu state. On assumption of office in May 2015, one of the first actions of Honourable Ifeanyi Ugwuanyi of Enugu state was to inaugurate an 11-member committee on staff audit and biometric capturing of all staff of the seventeen (17) LGCs. The committee was chaired by the Speaker of the State House of Assembly, Edward Ubosi. The key terms of reference to the committee was to prepare a report that would be central to the execution of state government's plans to institute far-reaching reforms at the council level (Njoku, 2015). Actions sought by the governor from the committee were to: ascertain the staff strength of each local government council; determine the financial implication of the staff in respect to monthly salaries of each local government council; ascertain the outstanding salaries and allowances of each local government council; determine the number of political appointees in each local government council; ascertain factors responsible for delay or non-payment of salaries and allowances to staff of the local government; take appropriate steps to capture particulars of all staff of local government as well as inquire into any other matter incidental to the terms of reference and local government administration and recommend to the government as they deem fit (Njoku, 2015).While the committee's task is vital in view of the numerous problems confronting the local government system in the state, the unilateral approach does not in any way portray a system of IGR in which consideration is given to the local government as a separate tier of government able to take responsibility for its own affairs. As a matter of concern, most of the tasks assigned to the committee constitute core personnel functions that ought to be the responsibility of the local government management service. Since the second republic, every state has normally maintained at least two administrative structures for controlling the local government system – the Local Government Service Commission and the Ministry of Local Government. The Ministries and the Local Government Service Commissions, which undertake the appointment, transfer, promotion, training and discipline of local government staff are essentially organs of the state government and not a joint body that represent the views of the local government councils in any significant ways.

During the administration of General Ibrahim Babangida as Nigeria's President (1984 to 1993), these bodies were abolished as part of the reforms to enhance the autonomy of local governments. However, states have re-established these agencies (Igbuzor, 2009) as instruments of control, administration and planning for local government administration.

The above scenario apparently presents the state political actors as people who bluntly disregard the law. But the reality is that states are concerned about their own survival and exploits every available loophole to do so. State officials interfere with local governments for various reasons such as political exigencies, corruptive tendencies and the desire to ensure survival of the states and the local areas. The constitutional provisions have not in practice determined the actions of the state political actors in relation to their local governments. The state-local government IGR is highly inclusive, dependent and hierarchical as local government councils are treated as arms of the state governments, constitutional provisions notwithstanding.

5. MODEL AND DETERMINANT OF STATE-LOCAL GOVERNMENT RELATIONS IN NIGERIA

From the above, it is evident that the purpose for which the provisions were enshrined in the constitution has not be sufficiently realised. The expected embedment of the local government within a federal structure that recognizes the system as a freestanding and autonomous has been a mirage. The local government system has continuously been treated by states as their creation, which demonstrates an inclusive, dependent relationship at best. Many scholars (e.g. Adeyemo, 2005; Asaju, 2010; Awotokun, 2009; Lawson, 2011) think that this problem is caused by what they describe as a constitutional anomaly. They argue that the constitution on the one hand sought to guarantee a freestanding local government, and on the other hand subordinated the local government to the state governments, especially in the areas of fiscal relationship and jurisdictional distribution of powers. We perceive the so called subjugation as an attempt to ensure interdependent and cooperative relations, which is very important for harmonious governance in a federation. But this has not achieved the desired purpose as we have seen in the last section. As a remedy, some scholars suggest making a clear separation of roles and rights of different levels of government in the constitution. For instance, there are suggestions for (a) providing direct remittance of federal allocations to the local government councils without passing through the state-joint accounts,(b) totally forbidding states from creating local government councils or whatever it is called, and (c) electing local government councils directly through elections organised by the national electoral body rather than mandating states to establish LGCs (Adedire, 2014; Oviasuyi, Idada, & Isiraojie, 2010). We contend that realizing total constitutional separation of powers in a coordinate-authority manner between the states and their local government councils as these authors suggest cannot also guarantee interdependent and mutual relationship. This is because it has been shown that coordinate-authority federal structure is not the best for intergovernmental relations (Wright, 1999).The model is largely determined by emphasis on constitutionalism and power separation. In such situation, IGR is likely to be minimal as each level of government tries to stick to its defined powers. In coordinate-authority model, Wright (1999, p. 3) argues that the federal and state governments are "separated by a boundary and are tangential". The same would likely obtain where the states and their local government councils are so structured. Designing the constitution to legally block state interferences in local government affairs could reduce

possible state assistance in moments of difficulties, and could also instigate increased conflict and rivalry. Indeed, constitutional jurisprudence does not in itself enhance IGR within the framework of federalism (Roberts, 1999). Little wonder there have been consistent agitations from some labour unions such as the National Union of Teachers (NUT) that autonomy requiring full constitutional separation of local government councils from the states should not be encouraged, or else the primary school system (one of the key responsibilities of local governments) should be removed from the purview of local government council functions (Abdulwahab, 2017; Danjuma, 2017; Ofikhenua, 2013; Oke, 2017). Such agitations have been witnessed in states such as Oyo, Kano, Kwara, Kastina and the Federal Capital Territory Abuja. The position of these unions was that autonomous local government councils with poor revenue base would lack the capacity to run and fund primary education more effectively. Danjuma (2017) clarified that the unions were not against LG autonomy per se, but were worried of the consequences of abolishing state-joint account and establishing coordinate-authority relationship. The inclusive model IGR, which has been observed to be practiced in many of the states despite facilitating negative state interference in LGC affairs has the merit of committing the states to the challenges of the local government councils. A coordinate, independent relation would not guarantee this. The case of Enugu state government concerns about salaries of local government personnel under Ugwuanyi's committee as discussed above supports this position.

In the final analysis, interdependent, cooperative IGR cannot be properly defined in the constitution because there is no exact limitation of sphere or span of influence. The model is not likely to subsist in a polity where the federal structure is skewed in favour of one level of government and the capacities of the other levels of government highly constrained. The Nigerian federal structure is perversely skewed in favour of the Federal/central government. The current revenue allocation formula in the country gives 52.68% to the federal government, 26.72% to states, 20.60 to LGCs and 13% derivation fund goes to oil producing states. In this federal arrangement, states and local governments are apparent structures used to distribute national resources along ethnic and political lines, and have less capacity for economic viability (Khemani, 2001). The Economic Confidential (EC) report for 2017 revealed that at least 17 of the 36 states of Nigeria had their internally generated revenues far below 10 per cent of their receipts from the Federation Account Allocations. The implication is that many of the states remain unviable, and cannot survive without the federally collected revenue, mostly from the oil sector (Ujah, 2018). Many states are insolvent and cannot pay salary especially in the periods when federal allocations decline. At these periods, access to local government council funds becomes an alternative source to stabilize or survive. The revenue allocation formula has remained one of the major perennial problems in the country that has defied all past attempts at permanent solution (Ojo, 2010). It has continued to generate political demands for restructuring and devolution of more powers to lower tiers of government (Anyebe, 2015). State governments lack capacity to survive through internally generated revenue aside the federal allocation, and so are the local governments. Adetoye, (2016, p. 40) describes state creation in Nigeria as "mushrooming of states in the country" and the states as 'mini-states', and "mini states can only make mini-impact because by their size and status, they are weak and vulnerable to the strong central government." It is therefore difficult with the weak federating structures to conceive of autonomous, freestanding local governments existing separately from the fragile and unviable states. State-local IGR in Nigeria therefore, depend largely on

the federal political structure, in which the federal government dominates the power equation rather than on the forced approach of constitutional engineering masterminded by the erstwhile military regimes. Both the states and local government councils in Nigeria have low political, functional and resource capacity. Using the constitution to legally enthrone independent or interdependent IGR can only lead to inclusive and dependent or competitive and conflict-prone relations if it is not backed by fiscal, jurisdictional, economic and organizational capacities of each governmental level. It is these capacities that can encourage the imperatives of joint policy and programmes necessary for mutual, interdependent IGR.

6. CONCLUSION

This paper examined the subsisting model of state-local government IGR in Nigeria despite constitutional attempt to establish a third tier local government system that would ensure cooperative and interdependent interaction with other governmental levels. The study reveals that the subsisting model of state-local government relations in Nigeria is hierarchical and inclusive, rather than cooperative and interdependent as envisaged in constitutionalizing some powers and rights of the local governments. The study reveals that constitutionalisation of the powers of the local government in a federation does not determine a healthy IGR that is based on respect for each tier of government and mutual cooperation, especially among states/provinces/regions and their local governments. The constitutionalism of local governments' rights and powers since 1979 has not been able to guarantee effective, cooperative and interdependent IGR between the states and their local governments. There is a near consensus of opinion among scholars of the Nigerian local government system that local government autonomy has been negatively exploited by the state governments to the detriment of the LGCs (Adeyemo, 2005; Asaju, 2010; Awotokun, 2009; Ikeanyibe 2016a; Lawson, 2011), and consequently, the ability of LGCs to participate in a cooperative, interdependent IGR is constrained. State officials interfere with local governments for various reasons such as political exigencies, corruptive tendencies and the desire to ensure survival of the states and the local governments. The finding provides some support to the extant literature. For instance, López-Arangen (2001) reveals that local governments in Spain occupy a strong position in legal and constitutional terms, but in the reality of day to day government, they experience serious lack of powers in areas important to them, as well as adequate economic resources to face the responsibilities assigned to them or those they would like to assume. Similarly, Wright, (1978) and Brynard and Malan (2002) underscore the importance of human relations and human behaviour among the major determinants of IGR. Thus, the model of IGR in place is largely determined more by economics, politics and the attitude and needs of the political elite of higher order governments rather than mere legal provisions. More particularly, this study has revealed that Nigeria is a mono-economy where all the levels of government depend on rents from oil sale to carry out most of the functions of government. With the federal government dominant position and accruing large part of the rents, it is difficult to infuse a different kind of relationship at the lower levels through constitutional engineering. Our submission is that the super-structure of IGR as existing between the central government and the immediate lower level federating units, the states, largely influence relationship between states and their local governments. The macro framework for IGR is inclusive, hierarchical and dependent. In such a scenario, the national or federal

government arrogates to itself the power to lead, dictate and superintend over the states and local government councils. It would be difficult in such condition to think of freestanding local government as a subsystem of state-local government IGR. Many scholars of the Nigerian administrative system blame the poor state-local IGR on the manner of constitutionalisation of local government powers and rights (Awotokun, 2005; Lawson, 2011), whereby some interdependent IGR structures and control measures are enshrined in the constitution against clear separation of the powers and rights of local government councils. To ensure full autonomy for the local government councils and by extension independent relations with other tiers of government, these scholars (Adedire, 2014; Awotokun, 2005; Oviasuyi, Idada, & Isiraojie, 2010) suggest full constitutional separation of the powers of the local government councils such as making direct federal allocations to them, abolishing the provisions requiring states to establish LGCs, but instead to do so through elections conducted by national electoral body as is the case for other tiers of government. But the authors have contended in this paper that full constitutional separation of powers of the local government would not equally guarantee autonomy of local governments nor facilitate cooperative, interdependent IGR. This is because full separation of powers supports coordinate-authority federal structure, which in turn could result in minimal IGR (Wright, 1978). This could further disadvantage LGCs because of their poor financial standing. The authors recommend that guaranteeing a cooperative, interdependent state-local IGR requires altering the federal superstructure by increasing the autonomy, powers and resource base of the sub-national governmental units. Perhaps the persistent demand for restructuring the Nigerian federation with devolution of more powers to the other tiers of government could be a way to begin in rethinking cooperative, interdependent state-local government IGR in the country.

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