Reforming local government in Nigeria: an examination of selected local governments in the northern states of Nigeria

Dwight B. Mullen

Follow this and additional works at: http://digitalcommons.auctr.edu/dissertations

Recommended Citation
http://digitalcommons.auctr.edu/dissertations/3700

This Dissertation is brought to you for free and open access by DigitalCommons@Robert W. Woodruff Library, Atlanta University Center. It has been accepted for inclusion in ETD Collection for AUC Robert W. Woodruff Library by an authorized editor of DigitalCommons@Robert W. Woodruff Library, Atlanta University Center. For more information, please contact cwiseman@auctr.edu.
REFORMING LOCAL GOVERNMENT IN NIGERIA:
AN EXAMINATION OF SELECTED LOCAL GOVERNMENTS IN THE NORTHERN STATES OF NIGERIA

A DISSERTATION
SUBMITTED TO THE FACULTY OF ATLANTA UNIVERSITY
IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE DEGREE OF DOCTOR OF PHILOSOPHY

BY
DWIGHT BERNARD MULLEN

DEPARTMENT OF POLITICAL SCIENCE

ATLANTA, GEORGIA
July 1987
ABSTRACT

POLITICAL SCIENCE

MULLEN, DWIGHT B. B.A. LOMA LINDA UNIVERSITY, 1976
M.A. ATLANTA UNIVERSITY, 1979

REFORMING LOCAL GOVERNMENT IN NIGERIA:
AN EXAMINATION OF SELECTED LOCAL GOVERNMENTS IN THE
NORTHERN STATES OF NIGERIA

Advisor: Professor Larry Moss
Dissertation dated April, 1987

The objectives of this study were to determine the degree to
which the Local Government reforms stipulated by the Federal Military
Government of Nigeria in 1976 and subsequently incorporated into the
1979 federal Constitution were achieved during the civilian governed
Second Republic, 1979-83.

The administrative and legal developments of Local Governments
in the northern states of Nigeria is used as general background in
comparing the status of Local Government finances, social services and
personnel matters before the reforms with their status after the reforms.

The states' and federal governments edicts were generally found
to have failed in Nigeria's attempt to establish a viable level of
Local Government free of the problems present before the reforms. The
study indicates that conditions at the local level worsened during the
Second Republic. These failures at the local level contributed to the
nation's instability setting the stage for the 1983 coup d'état.
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. INTRODUCTION</td>
<td>Statement of the Problem</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Review of the Literature</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Definition of Terms</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Methodology</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Data Collection</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Limitations of the Study</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Significance of the Study</td>
<td></td>
</tr>
<tr>
<td>II. THE DEVELOPMENT OF LOCAL GOVERNMENT IN THE NORTHERN AREA OF NIGERIA</td>
<td>The Colonial Influence</td>
<td>38</td>
</tr>
<tr>
<td></td>
<td>The Native Authorities</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Colonial Politics of the 1950s</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Local Government During the First Republic</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Local Government After the 1966 Military Coup</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Local Government Inadequacies and the 1976 Reforms</td>
<td></td>
</tr>
<tr>
<td>III. THE FINANCES OF LOCAL GOVERNMENT</td>
<td>Local Government Revenue Before the Reforms</td>
<td>63</td>
</tr>
<tr>
<td></td>
<td>Grants-in-Aid as Revenue for Localities</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Local Government Revenue After the Reforms</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Characteristics and Problems of Current Revenue Sources</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Problems of Major Revenue Sources</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Financial Controls at the Administrative Level</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Summary</td>
<td></td>
</tr>
<tr>
<td>IV. LOCAL GOVERNMENTS AND THE PROVISION OF SOCIAL SERVICES</td>
<td>Social Services Before 1976</td>
<td>108</td>
</tr>
<tr>
<td></td>
<td>Social Services After the 1976 Reforms</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Education as a Social Service Since 1976</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Personnel and the Delivery of Social Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conclusions</td>
<td></td>
</tr>
<tr>
<td>V. SUMMARY AND CONCLUSIONS</td>
<td>Page</td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td></td>
<td>140</td>
<td></td>
</tr>
<tr>
<td>SELECTED BIBLIOGRAPHY</td>
<td>148</td>
<td></td>
</tr>
</tbody>
</table>
LIST OF TABLES

1.1. Exclusive Functions of Local Governments ............... 3
1.2. Concurrent Functions of Local Governments ............... 3
3.1. Revenue Structure of Nigerian Local Government, 1962-63 .... 65
3.2. Sources of Local Revenue for the Northern Region, 1958-63 .... 65
3.3. Sources of Local Revenue in the Northern States, 1966-67 .... 67
3.4. Revenue Distribution Between Local Authorities and State Governments, 1971-73 ......... 70
3.5. Sources of Revenue for Kano Local Government, 1971-76 .... 72
3.6. Selected Tax Rates for the Northern States, 1972/73 ......... 73
3.7. Grants to Native Authorities in the Northern Region, 1958-63 ......... 75
3.9. Revenue of the Northern Province, 1963-66 ................. 79-80
3.10. Distribution of Federal Grants Among Northern States, 1976-80. ...................... 83
3.11. Bauchi Local Government Revenue, 1977-79 ..................... 84
3.13. Locally Generated Revenue in Selected Local Governments, 1979-80 ..................... 87
3.15. Kano Metropolitan Local Government Revenue, 1978-80 ..................... 89
3.16. Local Governments' Dependence on Grants, 1979-81 ..................... 91
3.17. State and Federal Grants to Selected Local Governments, 1976-80 ..................... 96
3.18. Federal Grants to the Northern States, 1983 ..................... 104
4.1. Percentages of Recurrent Expenditures of Local Government Councils by State, 1969/70 ..................... 115
4.2. Health Facilities in the Northern States, 1978 ............... 121
4.3. Staff to Patient Ratio in Seven States, 1980 ............... 122
4.4. Costs of Local Government Non-Emergency Medical Care, 1980 .................. 124
4.5. Primary School Enrollment in Selected Local Governments, 1981 ............... 128
4.6. Ratio of Teachers to Pupils in Selected States, 1981 .......... 129
CHAPTER I

INTRODUCTION

In 1976, the Federal Military Government (FMG) of Nigeria declared the need for restructuring the nation's system of local governance. The reform of Local Government was seen as a crucial step in returning the country to civilian rule.

The military governors believed Local Governments to be ineffective and ineffectual. This decrepit condition existed because of a lack of adequate funds and an absence of appropriate institutions. The Local Governments were continually plagued by inadequate staffing arrangements and "excessive politicking".1

The weak position of Local Government was also partly blamed by the FMG on the State governments. The States were believed to have usurped the once exclusive functions of the Local Governments. Despite previous federal reform measures which had been enacted in 1968, State governments had still managed to illegally assume much of the Local Governments' perogatives by the time of the issuance of the 1976 Guidelines for Local Government Reform.

The primary objective of the Guidelines was the decentralization of certain State functions. This was seen as a means of harnessing local resources for rapid development.2 However, other important points stressed in the Guidelines were that local responsibilities should be
clearly defined and that adequate financial resources must be provided.\(^3\)

To achieve these objectives and thereby remedy the ineffectiveness of Local Governments, the Federal Military Government's reforms were submitted to the States for their considerations. The proposed aims, functions and structure that would supposedly stimulate development at the grassroot level were subsequently decreed as State edicts.

The principle aims of Local Government were declared to be the following:

(a) To make appropriate services and development activities responsive to local wishes and initiatives by devolving or delegating them to local representative bodies;

(b) To facilitate the exercise of democratic self-government close to the local levels of the society, and to encourage initiative and leadership potential;

(c) To mobilize human and material resources through the involvement of members of the public in their development; and

(d) To provide a two-way channel of communication between local communities and States and Federal governments.\(^4\)

The functions of the Local Governments were clearly listed as either being exclusively under their jurisdiction or as being concurrently executed with the State governments (see Tables 1.1 and 1.2).

These functions were later embodied in the Federal Constitution along with an added responsibility which requires the Local Governments to make recommendations to the State regarding the economic development or their particular jurisdictions.\(^5\)
### TABLE 1.1
EXCLUSIVE FUNCTIONS OF LOCAL GOVERNMENTS⁶

| 1)   | Maintenance of markets and motorparks            |
| 2)   | Sanitary inspection, refuse and nightsoil disposal|
| 3)   | Control of vermin                                |
| 4)   | Slaughterhouse and slaughterhouse oversight      |
| 5)   | Supervision of burial grounds                    |
| 6)   | Registration of births, deaths and marriages     |
| 7)   | Maintenance of parks, gardens and public open spaces|
| 8)   | Licensing, regulating and controlling the sale of liquor |
| 9)   | Licensing and regulating bicycles, handcarts and other types of vehicles except those mechanically propelled and canoes |
| 10)  | Control of hoardings, advertisements, use of loudspeakers in or near public places, and drumming |
| 11)  | Naming of roads and streets and numbering of plots and buildings |
| 12)  | Control and collection of revenue from forestry outside the gazetted forest reserves |
| 13)  | Collection of vehicle parking charges           |
| 14)  | Collection of property and other rates, community tax and other designated revenue sources |


### TABLE 1.2
CONCURRENT FUNCTIONS OF LOCAL AND STATE GOVERNMENTS⁷

| 1)   | Provision of health services such as clinics, dispensaries, leprosy clinics and maternity centers |
| 2)   | Meat inspection                               |
| 3)   | Maintenance of nursery, primary and adult education |
| 4)   | Provide public libraries and reading rooms     |
| 5)   | Supervision of agricultural extension, animal health extension services and veterinary clinics |
| 6)   | Maintenance of rural and urban water supply   |
| 7)   | Fire services                                 |
| 8)   | Provide roads and streets, their lighting and drainage |
| 9)   | Provide homes for destitutes, the infirm and orphans |
| 10)  | Public housing programs                       |
| 11)  | Control of traffic and parking                |
| 12)  | Maintenance of piped sewage                   |


The structure of Local Governments was another concern of the
Federal Military Government. Primary among the Guidelines' declarations was that Local Governments were to be considered the third tier of government. This third level of government, however, was not autonomous. Localities could not exercise their authority on an equal footing with the state or federal levels. Local Governments were to be the responsibilities of the States.

In addition to creating a new level of government, the FMG also established that these Local Governments were to be popularly elected. This was the first time that all Local Governments in Nigeria were to be uniformly affected. The importance of this measure, though, was not limited to geographical consistency. Popularly elected councils were proposed while the traditional rulers and their councils who had previously governed localities were to be less dominant. The secular authority exercised by the Emirs, Obas and Chiefs was transformed into an advisory function.

Another major structural change was the permanent establishment of a Finance and General Purpose Committee along with an Education Committee. These standing committees were to be formed in all Local Governments. Participation in these committees, as was participation throughout other Local Government offices, was not to be a part of national or party politics. Participation was to be non-partisan.

The FMG also admitted that the financial bases of Local Governments throughout the nation were inconsistent and inadequate. The Guidelines sought to alter this by creating larger financial resources which could be tapped by localities. Local sources, statutory allocations and loans were specified as means by which revenues could be generated.
In particular, property taxes, community taxes and federal grants to the localities were envisioned as providing "really large sums".\textsuperscript{9}

Taken in total, the Guidelines proposed by the FMG and enacted by the States appeared at the time to be major departures from what Local Governments had come to be. The measures affecting aims, functions, structure and financial positions of the Local Governments was said to be a "fundamental change in the political structure of the nation".

Statement of the Problem

According to the Guidelines for Local Government Reform, before 1976, Local Governments were ineffective and ineffectual. The new aims, functions, structure and financial resources that were stipulated by the States were supposed to allow "developmental process at the local level to have a fair chance of successful conclusion."\textsuperscript{10} If these changes were truly fundamental, evidence should be available that illustrates their impact at the local level. This study assesses the effect of the 1976 reforms upon selected Local Governments from 1976 to 1983. Did localities during the Second Republic benefit for the reforms made by the Federal Military Government in 1976?

Some subsidiary questions that arise when considering the primary research question are:

(a) Were Local Governments achieving the aims set forth in the Guidelines?

(b) Were functions specified in the Guidelines being adequately performed at the local level?

(c) Was restructuring Local Government a sufficient response to the problems caused by politicization of administrative offices?
(d) Were Local Governments' sources of revenue generation capable of financing services and development at the local level?

(e) Did the status of Local Government contribute to the coup d'état of December 31, 1983?

By selecting specific Local Governments as samples it is hoped that the material generated has provided sufficient indications that satisfy the above questions.

Review of the Literature

The reformed system of local governance existed concurrently with the life of Nigeria's Second Republic, 1979-1983. The type of books published before and during this time were primarily collections of articles. Lengthy studies by single authors on a particular aspect of Local Government are few. Many of the publications that have been issued are jointly edited books whose articles editorialize; cite single case studies; or debate the basic assumptions of the former military governors. Many examples of this type of work are noted below.

Another main source of material on the status of Local Governments originates in association with annually held national conferences hosted by a major Nigerian university. Individual contributors to these conferences range in professions from academicians to bureaucrats to elected state and federal officials.

A third important source of information is the data generated by the Departments of Local Government Studies located in three major
Nigerian universities: Ahmadu Bello University, the University of Ife, and the University of Nsukka. These places are also the focal points where regional research on local issues are conducted by individual faculty members and students. These, along with the various Departments of Public Administration within several universities throughout the country, often yield useful studies. It is mostly from the work presented at conferences, within departments and by individuals that the following review is offered.

One of the more useful collections of articles is entitled Local Government Reform in Nigeria edited by Suleiman Kumo, who, at the time of publication, was the Director of the Institute of Administration in Ahmadu Bello University. The co-editor of this work is Abubaker Y. Aliyu, the Head of the Department of Management, Research and Consultancy. This book is the report of a national conference held at the Institute of Administration in Zaria between the 14th and 17th of May, 1979.

This compilation of 38 contributions places emphasis on assessing the 1976 reforms and intergovernmental relations; various management and development issues regarding government finance; and political and legal issues regarding traditional rulers and Local Government. Perhaps, the most useful parts of this report are the verbatim discussions provided at the end of each section. In these sections, lively comments are exchanged as the papers presented earlier in the chapter are orally criticized. Valuable insight is gained not only from the views of the authors but also from the criticisms offered by the discussants.

For example, Abubaker Y. Aliyu's paper, "Local Government Reform in Nigeria: An Overview" asserted, among other things, that the
roles of traditional leaders should not be only symbolic. He suggested that their powers be enlarged to possibly include a role in the maintenance of law and order, tax collection and community development. During the discussion this position was criticized as being the best course of action. What is evident is that debates regarding the role of traditional rulers in local affairs is far from over. This and other points are well illustrated by the organization and subject matter of this important book on Local Government reform.\textsuperscript{11}

However, the weaknesses found throughout this text cannot be ignored. For instance, it could reasonably be assumed that articles discussing taxation and other sources of Local Government revenue would be a rich source of up-to-date financial data. Unfortunately, this is not the case. Out of six papers presented, only one table, regarding the 1978-79 and 1979-80 allocations to Local Government, can be found. There are no other displays of data apparent.

The article in this section analyze the policies guiding financial resources without benefit of documentation from any actual performances. For example, in his paper "Taxation and Other Sources of Local Government Revenues", T.A. Taiwo, the Permanent Secretary to the Ministry of Local Government and Information in Ogun State, used no figures whatsoever. Taiwo's discussion of subtopics such as "Local Government Expenditure Patterns and Local Resources" and "Local Government and Capital Finance" refer to no actual amounts. The author's feat is one of literary agility.\textsuperscript{12}

The discussion that follows the presentation of theses papers also fails to concern itself with data representative of the current fiscal
status of Local Governments. Without a clear idea of what Local Governments have actually been experiencing it seems doubtful that much useful dialogue can take place.

This conference also saw the presentation of two papers covering identical topics: "State and Local Government Relations" by Alhaji Kasimu Idris, Secretary to the Military Governor of Plateau State and "State and Local Government Relations" by G.I. Nwokike, a Local Government consultant. Nwokike's article contributed so very little as to cause doubts about the seriousness of the author. The work by Idris, however, provided a fine historical description of the development of key functions executed by Local Governments. For instance, Idris did not begin by describing Local Government as it operated under the military. He traced Local Governments back to their colonial beginnings as Native Authorities before advancing to the more recent developments of the post-Civil War era. Even though the absence of supportive documentation weakens this article's points the reader's attention still seems rewarded.  

The Guidelines for Local Government Reform directed that in order to administer the Local Governments, staffing needs each locality was to set up a Local Government Service Board. Three major papers were read at this 1979 conference with the development and management of human resources as their topic. The Guidelines' provisions calling for a service board to be the main human resources management tool generated much discussion within these papers.

"Management of Human and Material Resources at the Local Level: The Nigerian Experience" by Habibu A. Sani, a Principle Administrative
Consultant for the Department of Research, Management and Consultancy in Ahmadu Bello University, discusses how the Guidelines' reforms of the staffing mechanism is partly facilitated by the Local Government Service Boards.14

Ali D. Yahaya's "Unified Local Authority Staff Problems" examines the Local Government's efforts to make executive level personnel available for service. He asserts that not only improved conditions of service will attract and retain qualified staff but probably just as important is the reinforcement of job satisfaction. The role of the Local Government Service Board is a major consideration of the author.15

"Development and Management of Human Resources at the Local Level" by N.A. Aquasua, the Permanent Secretary of the Local Government Service Board in Calabar, Cross River State discusses his state's efforts to adequately replace the pre-1976 "ineffective, inefficient and corrupt" Local Government system. In performing the task of developing and managing human resources at the local level the Board addressed itself to recruiting new staff; transferring civil servants from other governmental levels; and arranging training courses for the staff already in service. How successful these efforts have been was not reported.16

One of the most authoritative texts available on the history of Local Government in Nigeria's north is Ali D. Yahaya's The Native Authority System in Northern Nigeria, 1950-70: A Study of Political Relations. Yahaya's specific concern throughout this text is the Zaria Native Authority. The indispensibility of the work is undeniable because of its treatment of the evolution and status of Local Government
ten years before to ten years after Nigeria's declared independence from Great Britain. The author's fluency in Hausa and English gives valuable depth to descriptions offered of the role of Local Government amidst political change. Previously unpublished material gathered from governments documents and interviews makes Yahaya's work most useful as a treatment of the historical backdrop for Nigeria's modern Local Government system.17

Local Administration in West Africa by Ronald Wraith is another widely accepted text. The work is similar to Yahaya's in that it contrast the Local Governments imposed by the British with the Local Governments established after independence. Wraith, however, differs from Yahaya in his specific focus. Even though Nigeria is a primary concern, Wraith's outlook is generalized to all of West Africa not just to one section of one country as Yahaya's research is directed. Local Administration in West Africa is useful because it places Nigeria in the context of what was occurring throughout all of anglophone West Africa. The extent of colonial influence on modern Local Government becomes clearer after an examination of Wraith's book.18

Kaduna Essays in Local Government by Samuel Ade Oladosu is a collection of articles written by the author. The book, which was published by Oladosu, is a study of the history and status of the Local Government system in Kaduna State. The text particularly attempts to provide insight into the administrative and financial status of one of the more densely populated areas of the northern section of Nigeria. The book lacks, however, the quality of writing and editing expected of a serious work. There is also a disturbing lack of
documentation for many of the areas treated. The essays are useful, though, in providing a sample of local opinion regarding the role of Local Governments.19

In 1963, Michael J. Campbell was Head of the Department of Local Government in Ahmadu Bello University in what was then called Northern Nigeria. His book, Law and Practice of Local Government in Northern Nigeria was the first work of its kind dealing exclusively with Local Government in this section of the nation. The author focuses on the laws, structure and financing of local authority without any analysis of what was actually taking place in the field. The book must have been useful as a handbook for civil servants. Its utility now, though, is limited to being an example of the type of perspectives held on Local Government twenty years ago by the colonials.20

The development of the Local Government system in Nigeria has been heavily influenced by the dominant cultures of the former Eastern, Southern and Northern regions. The unique political traditions of each of these areas are responsible for the varying characteristics possessed by Local Governments until the 1976 reforms. These variations were also the impetus for reforms instituted by the Federal Military Government in 1976. This is the thesis of an article written by Oyeleye Oyediran and E. Alex Gboyega entitled, "Local Government and Administration". It is part of a book edited by Oyediran entitled, Nigerian Government and Politics Under Military Rule: 1966-79. The authors of the article concisely relate how the British local efforts at governance fared while also describing how the reforms were aimed at the improvement of state-local relations. The article does not attempt to assess the status of
the reforms. Instead, the article's focus is upon the disparities between regional political systems and the resulting national disunity at the local level.²¹

This text, however, is certainly not the first time that difficulties on the local level had been discussed. In March 1959, a conference was held at the University College in Ibadan (now the University of Ibadan) in Nigeria. The participants at this meeting were French-speaking and English-speaking Africans whose occupations ranged from academics to politics and from journalism to law. These people presented positions regarding challenges faced in their respective countries as independence dawned. This conference was also attended by individuals from the United States, West Germany, Ireland, Israel, India, Britain and France. The proceedings of this meeting were subsequently edited and published as Africa: The Dynamics of Change by Herbert Passin and K.A.B. Jones-Quarterly.²² Eme O. Awa's conference paper, "Local Government Problems in Nigeria"²³ is of particular interest because many problems discussed twenty years later in Abubaker Y. Aliyu and Peter H. Koehn's study, "Local Autonomy and Inter-Governmental Relations in Nigeria",²⁴ appear to be nearly identical. Despite Independence, civil war, military rule, the influx of tremendous oil revenues, and Local Government reforms problems appear to have remained unsolved.

In 1959, Awa wrote,

The standard of services rendered by local authorities is not generally high. Inefficiency stems in part from friction between staff and Concillors. But a more basic cause is lack of experience and the low standard of education... In addition to inefficient service, the Councils are riddled with corruption... There is also strong political partisanship in local government with each party shot through with factionalism.²⁵
In 1979, Aliyu and Koehn wrote, Council members are perceived to be inexperienced, poorly educated or even ignorant, inclined toward corruption, susceptible to narrow political pressures, and likely to engage in factionalism. In short, high ranking officers do not trust local government concillors to provide adequate services to local residents in a balanced and honest fashion.26

The problems were not ignored during those twenty years. In fact, the Local Government system was one of the most popular topics for discussions at conferences and seminars sponsored by universities and various levels of government. The problems cited by Awa in 1959, and by Aliyu and Koehn in 1979, are collaborated in the reports of conferences held throughout the country during the twenty year interim.

Questions asked by Awa regarding the relationship of the local authorities with the state (then called Regional) and federal governments continue to surface as unresolved, controversial subject material for both scholars and politicians. The descriptive study offered by Awa does not employ the statistical, financial and demographic data used in "Local Autonomy and Intergovernmental Relations in Nigeria" by Aliyu and Koehn. However, despite the methodological differences both articles concur in their conclusions.

Even though Aliyu and Koehn focus specifically on State/Local Government relations, they conclude by discussing the wide ranging reforms contained in the edicts of 1977 as well as suggesting changes in the fundamental structure of local authority. This article is responsive to the problems seen by many government and university officials, in that, the problems of Local Government may never be solved until more basic changes are made in the structure and role of grassroots governments. Many of these people also maintained that the
1976 Guidelines were a good beginning but must now be followed up with more decisive actions.

The report of the national conference on Local Government which was held at the Institute of Ife, April 29 through May 3, 1969, employed Local Government's future as its theme. The purpose of the conference was threfold:

(a) to provide a forum for the exchange of views as to the broad purposes of local government, its structure, functions, staffing, financing and State/local relations;
(b) to review the major issues which any local government reform in Nigeria must take into consideration if local authorities are to play an effective role in post-war reconstruction and development; and
(c) to consider the desirability and feasibility of inter-state cooperation in the field of Local government.27

Papers were submitted, discussed and conclusions and recommendations were offered to the Federal Military Government in the report entitled The Future of Local Government in Nigeria. The report of this conference covers topics that continually return as the center of attention of numerous other conferences. The functions, attitudes and training of staff, structure, and financing of Local Governments are continually discussed.

For example, the conference noted that the staffs available to Local Governments were not competent, well-trained or experienced in administrative, financial or technical matters.28 To remedy this the conference recommended that the States co-operate in establishing training facilities designed to provide top level administrative, financial and technical officers.29

This Ife conference concluded that the effectiveness or ineffectiveness of Local Government depends on the financial resources
available to the individual localities and how well those resources are used.\textsuperscript{30} Government grants, loans and independent sources of tax revenues were suggested as means by which each Local Government can achieve financial stability.\textsuperscript{31}

In December 1970, \textit{Local Government Finance in Nigeria} was authored as the final report of another national conference held in Benin City, Nigeria. The editors of this report, Adebayo Adedeji, Director of the Institute of Administration at the University of Ife and L. Rowland, a United Nation expert in Local Government were also involved with the Ife conference held in 1969.

The editors and authors whose papers were included in this report aimed at amplifying and revising recommendations made at the 1969 Ife conference regarding the financial status of Local Governments. For instance, the earlier conference concluded that local authorities needed an independent source of tax revenues. This position was revised by suggesting that complete independence would not be as useful as "controlled independence" that is keeping with the localities status as semi-autonomous bodies.\textsuperscript{32}

Another recommendation from the 1969 Ife conference was also updated at this latter conference. The earlier conference suggested that governmental grants should not be too numerous while also being simple to administer. It went on to recommend that there be a type of "equalization grant" whose aim would be to lessen the difference between the economic status of poor areas and wealthier areas. Unfortunately, the 1970 Benin City conference observed that little progress had been made toward making needed changes.\textsuperscript{33} The same can be said
regarding progress made toward facilitating loans to Local Governments for financing capital projects.\(^3\)

In September 1972, the Federal Military Government appointed individuals to form the Public Service Review Commission with Chief James O. Udoji as its chairman. This body, which came to be known as the Udoji Commission, was asked to:

(a) examine the organization, structure and management of the Public Services and recommend reforms where desirable;
(b) investigate and evaluate the methods of recruitment and conditions of employment and the staff development programs of the Public Services and recommend such changes as may be necessary;
(c) examine all legislation relating to pensions as well as the various schemes in both the Public Services and in the private sector while at the same time provide suggestions for the retention in the Public Services of qualified and efficient personnel;
(d) undertake the regarding of all posts in the Public Services, establish scales to be applicable to each post in the Services; and
(e) inquire into and make recommendations on any matter which in the opinion of the commission appears to be relevant to the above.\(^4\)

The commission defined Public Services as the Public Service of the Federation and States and includes the civil service, Local Government service, teaching service, service in the universities, statutory corporations and State-owned companies, the prisons and police, and the judiciary.\(^5\)

The Main Report of the commission was submitted to General Yakubu Gowon, Head of the Federal Military Government, on September 25,
1974. The Udoji Report immediately became the focus of public attention and controversy. This public excitement was primarily generated by the implications of the recommended salary gradings. There was widespread discontent over what was seen as the inadequate pay increases suggested in the report. Specific public responses disregarded the FMG's anti-strike decree as various industrial actions took place including full-scale strikes. The government eventually responded by establishing a panel which was to receive the views of discontented groups. Unfortunately, insufficient attention was given to the other sections of the report. The Udoji Report's analysis, criticisms and recommendations not only focused on widely admitted problem areas but also provided valuable insight into the nature, practices and problems experienced in Nigeria at the Public Services level.

The impact of the policy recommendations offered by the Udoji Report was subjected to analysis by leading experts on the Nigerian Public Services system at a national symposium held at the University of Ife's Institute of Administration. This April 1975 conference seems to be the only indepth look at the report done in academic circles. This along with the high level of analysis offered makes Leading Issues in Nigerian Public Service edited by 'ladipo Adamolekun and Alex Gboyega most valuable.37

The articles by Oyeleye Oyediran, "Local Government and Administration"38 and B.A. Williams, "Overview of the Report"39 are of particular interest to this study. The latter paper, with which this conference report began, provides an excellent normative analysis of the Udoji Report's stated and unstated assumptions; of some of the methodological
inconsistencies; and of the Udoji commission's global-scale objectives. Williams holds that since the FMG's given parameters for the commission's goals were too broad to be effectively realized, the commission itself should have taken steps to narrow the perspective. But because it did not, the far too reaching and complicated problems involved with the Public Service caused many of the resulting recommendations to be too conservative and less effective than could have otherwise been expected. 40

Williams also states that methodological inconsistencies were based on the commission's tendency to direct its energies toward broad social questions on one hand while focusing on various particular issues on the other. It is held that this diluted the effectiveness of the recommendations even further. 41

Williams reasoned also that the commission's stated and unstated assumptions worked to increase the degree of compromise found in the recommendations. For instance, a central assumption was that the government in Nigeria had increasingly become a manager and a proprietor of big business and therefore needed managerial talents and resources. 42 Instead of so much emphasis being placed on managerial development, Williams feels that the commission's recommendations should have more seriously considered the problems of the civil service's orientation to policy. It is Williams' contention that such an examination would have been more useful than stressing the need for managerial efficiency "which may produce sterile bureaucratism or result in motions without end and without purpose." 43

Oyeleye Oyediran's "Local Government and Administration also complains that the Udoji commission's recommendations on Local Government are
less far reaching than deserved. In addition, he says that where significant changes could have been made the FMG appeared to have rejected the commission's suggestions in favor of maintaining the status quo. Oyediran insists that this was a faulty action. He says that this is a form of stagnation that will impede the development of the Public Services at the local level.\textsuperscript{44}

The FMG's reaction to the Udoji Report took several forms. Two White Papers were issued which declared the official position regarding each of the findings and recommendations offered in the report. The public outcry over the recommendations' pay scales prompted the government to convene the Williams Review Panel. A new scale was subsequently published.

This, however, was not the end of the official reactions to the Udoji Report. In August 1976, the Federal Military Government responded at the local level by issuing the Guidelines for Local Government Reforms. The reforms suggested in this booklet were primarily based on the recommendations of the Udoji Report. For example, Local Government's functions were clearly stated and were meant to be performed by a legitimate third tier of government.\textsuperscript{45} Also, the single-tier structure of Local Government was adopted as opposed to the multilevel local administrations that had existed in many parts of the country.\textsuperscript{46} Another reform was the instituting of democratically elected councils which were to be advised by Emirate or Traditional Councils.\textsuperscript{47}

Recommendations made by the Udoji Report regarding the financing of Local Governments helped also to form the basis of the fiscal reforms
the FMG insituted through the Guidelines. The establishment of statutory allocations from the State and Federal to the local level; a simplified system of grants; the establishment of the Local Government's power to secure local revenue; and the restriction of the localities use of loans all worked to revamp the financial legitimacy of Local Governments. 48

Most, if not all, of the national conferences held on matters relating to Local Governments have given close attention to the Guidelines. One of the first of these conferences was held at the University of Ife in September 1977. The conference's objectives were to reflect on the problems and prospects of implementing the reforms. Generally, the conclusions of the conference were based on the idea that reasonable progress had been made in a short period. 49 The report, edited by 'Ladipo Adamolekun and L. Rowland called The New Local Government System in Nigeria, called on the insight of the State Ministries of Local Government, Permanent Secretaries of Ministries for Local Government, Chairmen and Secretaries of selected Local Governments, academicians and various others including Federal and State officials for background papers and the concluding recommendations.

Unfortunately, not much use was made of the data available to these officials regarding the financial status, demographic characteristics or local sentiment of the residents of the various localities discussed. These deficiencies are typical of many articles, books and conferences that have Local Government in Nigeria as their topic. The formulation and implementation of policies affecting the localities, however, a strongpoint of most of the papers included in this 1977 Ife conference
report. The authors of these papers base their insights on their practical experience in the field. Such insights could have been made more convincing if more data had been used. Their views, though, cannot be ignored.

Regretfully, *The Administration of Social Services in Nigeria: The Challenge to Local Governments* did seem to ignore the input of governmental officials directly associated with Local Government. Edited by Dele Olowu, this record of the proceedings of a 1980 conference held at the University of Ife does not include a single article written by a member of any Local or State body administering local social services. 50

This conference's conclusions and recommendations at times, reflect this deficiency. For instance, it was observed that there is little or no coordination and collaboration among the various levels of government responsible for the provision of social services. The recommendation that followed this conclusion suggested that methods should be developed that allow for cooperation, consultation and coordination. 51 It appears here that a major opportunity was missed. National conferences are ideal times to at least begin having officials meet and informally discuss matters that are of a concern. Inter-governmental relations must use every usable avenue for the attainment of the goals of established policy.

Another national conference held at the Institute of Administration in Ahmadu Bello University in May 1980, seems not to have repeated this error. *Return to Civilian Rule* edited by Abubaker Y. Aliyu turns attention to issues faced by the nation upon the changeover from a
military government to an elected civilian government. With this changeover came a new constitution, new administrative relationships and procedures along with party politics which had been banned during the military era. Part VI of the conference's report is somewhat relevant to this study despite the general uselessness of its conclusions and recommendations.

"Federal-State-Local Government Relations", Part VI of this report, contains only two papers that fully reflect the topic of this section. Alhaji Tatari Ali's "Federal/State and Local Government Relationship" is an essay which does not hesitate to repeat common knowledge. Even though Ali's role as Governor of Bauchi State could have allowed for an in-depth look at governmental relations as seen by a top executive, his supposed authorship of this paper failed to take advantage of his unique position.

Chief James B. Adewumi's "Federal/State and Local Government Relations" contributes much more than many of the other articles in this text. The author provides a historical background before discussing the formal and informal relations between the three levels of government. He cites the constitutional relations, financing, functions and staffing of Local Governments as being the most critical areas. Unfortunately, at the time this article was written indications were only beginning to surface regarding the direction governmental relations would take. The article, therefore, ends with a plea for the immediate election of Local Government councils and the subsequent cooperation of the higher governmental levels with the full development of Local Governments as an effective third tier of government.
The literature regarding the fiscal status of Local Governments in Nigeria seems to concentrate on describing problems that have existed in various forms for many years. These descriptions have nearly always been supplemented by recommendations for action. Some recommendations have been statutorily recognized while others have been ignored.

However, the writings seldom offer assessments of how well enacted policies have alleviated perceived problems. Readers are often forced to assume that such problems persist because of recurrent discussions occurring in conference after conference.

It is the aim of this study to assess the usefulness of the reforms offered in the Guidelines as illustrated through their effect upon problems experienced by selecting Local Governments located in several of the northern states of Nigeria during the Second Republic. This paper also differs from the works cited above in that it appears to be among the first comparisons examining Local Government finances and social services that were in effect during the post-reform era while also juxtaposing this status with conditions that existed prior to the civilian regime of the early 1980s.

**Definition of Terms**

Local Government is described in the Guidelines as being Government at the local level exercised through representative councils established by law to exercise specific powers within defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the State and Federal Governments 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 response to local needs and conditions are maximised.
The term Local Government applies to both rural and urban areas. Local Government simply refers to a substate level of government that serves and answers to localities.

Another term that deserves attention is development. It can be implied from the Guidelines that development means to build up, to create and to ensure growth and progress. This is the understanding that has been employed throughout most of this study. Whether Nigeria is developing or has been underdeveloped is a judgment that should probably be made later.

Local Government functions, according to the Guidelines, are those (a) which require local knowledge for efficient performances; (b) in which success depends on community responsiveness and participation; (c) which are of a personal nature requiring provision close to where the individuals affected live, and in which significant use of discretion or understanding of individuals is required. The specific items which are the responsibilities of the Local Government have been listed above. These items are also referred to as services.

Financing involves the fiscal status of the Local Government. Sources of revenue such as property rating, community tax, Federal Government grants, and licensing and fees are of particular importance. How well these revenue sources along with other miscellaneous sources generate money that enables Local Governments to carry out their responsibilities is a central concern of this study.

Methodology

The methodology employed in this study provides a structure that can be repeated by subsequent researchers. Because of the geo-
graphically proximately to the researcher, the Local Governments serving as focal points for investigation will be in the northern states of Nigeria.

These investigations assess the approaches and strategies that form the policies of the Local Governments. How well these policies coincide with the resources available to the Local Governments and how well these policies follow the aims established in the Guidelines are central concerns of this paper. However, just as central is an assessment of the impact the Guidelines have had upon the Local Governments. What effect did the Guidelines have upon targeted problems during the Second Republic is vital to the concerns of this study.

The approach used throughout this paper is placed in the context of a general description of the status of Local Governments throughout the northern states. This along with a brief account of their historical development provide a perspective of how the various Local Governments selected for this study compare with what circumstances were nationwide as well as with how they came to exist.

Once the context was established problems cited in the Guidelines such as financing, structure and procedures and social services were investigated. The procedure used in assessing these areas first identified the problems experienced before the Guidelines were enacted. Second, specific measures adopted by the Local Governments to eliminate perceived problems were identified. Third, the degree to which problems were eliminated was assessed. And fourth, a determination of the nature of any subsequent problems occurring since the Guidelines were enacted and a description of the localities response to their difficulties
have been aims of this portion of the paper.

Document analysis and interviews were at the heart of this methodology. Government documents such as budgets, statutes and various forms of official communications were useful as well as Local Government documents submitted to Ahamdu Bello University by faculty and Local Government officials on leave from their posts in order to attend classes as students at ABU. Interviews with Local Government officials, researchers within the university political party officials, and former civil servants also proved enlightening.

Data Collection

The types of information collected for this study were extracted from a variety of primary and secondary sources. Unfortunately, the nature of research in Nigeria often prohibited the acceptance of data without first employing some means of verification. Any information gathered during the investigation was subjected to cross checking with reliable sources whenever possible. Attitudinal assessments provided through interviews and discussions were useful.

Unfortunately, other types of information may have unintentionally escaped verification. For example, demographic information in Nigeria is highly controversial. There has not been an official census since 1973. The rationale for rejecting this census was based on the questionable procedures used during the data collection. Most demographic projections are usually based on the 1963 census. However, any projections based on these sources must be held highly suspect.

Individual Local Governments are among the few sources that can
occasionally supply data on their localities' populations. Officials enrolled in courses at Ahmadu Bello University's Department of Local Government Studies often use this data in completing their degree theses. The demographic information to be found among the papers of these officials is considered relatively reliable.

These secondary sources of data have been considered along with various primary sources. Government documents such as reports and budgets were useful in assessing the financial status of selected governments. When available, actual figures for revenues and expenditures were employed. Often, however, approved estimates were the only sources available.

The knowledgeable opinions of relevant government and university officials were also a primary source of data. Public speeches, essays provided by various periodicals, and personal interviews proved to be beneficial to this study.

At this point it becomes necessary to discuss the role of daily newspapers in Nigeria. They should not be underestimated. Unlike American newspapers, the dailies in Nigeria are often used as vehicles for official government reports, forums of academic orations and sounding boards for factional interests such as political parties or feuding branches of government. The newspapers are often the only places where certain pronouncements can be found. The Nigerian government does not have any publication that is analogous to the United States Federal Register or the huge output of the United States Government Printing Office. It often takes many months for official documents to be made available through agencies of the Nigerian government while
many potentially useful documents are never released but are instead declared to be "classified" and are not at all readily available.

Useful secondary sources of information were papers from national conferences; various books covering Local Government in Nigeria; and journals, particularly those published as mediums of Local Government studies. Much of the historical background was provided by the books while more recent conference papers and journal articles yielded useful contexts within which to place the activities of Local Governments during the Second Republic.

Limitations of the Study

The parameters of this study are important in establishing what can and cannot be expected from avenues available for research. The scope of this study is limited to a certain time, place and subject matter. It is not a study revealing every aspect of every Local Government spanning the history of Nigeria.

The time frame in which this study is interested is primarily set immediately before the 1976 Guidelines to the end of the Second Republic, December 31, 1983.

The geographical focal points are Local Governments and States accessible to the researcher. This limits research to the Local Governments located in the eight northern states of Nigeria. These states are Bauchi, Borno, Gongola, Kaduna, Kano, Niger, Plateau, and Sokoto.

The subject matter under study does not cover every detail of Local Government. Of particular interest to this study are areas cited in the Guidelines as needing attention. The procedures and structures of Local Government administration, the financing of local units and the
social services provided by these units are of primary concern to this study. Describing and assessing these areas provided more than sufficient subject material for this study.

There are certain limitations, though, that are involuntary. These unavoidable handicaps are important in understanding the context in which this study was written. For example, research was, at times, hampered by a language barrier. Even though English is the primary national language, Local Government employees were often as obtuse in English as the researcher was in Hausa.

Research was also limited by the inability and/or unwillingness of government officials to provide reliable information. Tactics such as fabrication, physical avoidance and unofficial financial renumeration (also known as bribery, dash and tips) are everyday barriers to effective research. Often, the information provided by government officials, once access to them was gained, is totally unreliable. One explanation for this type of response from officials is a type of paranoia that is rampant among government employees who see any type of investigation as job threatening. This psychological aspect of the official personality, though, is far beyond the parameters of this paper.

Another limiting concern of this study is the quality of official data available. Often, figures are not properly reported. Sums, for example, can be found to have been incorrectly totaled. Or, as another example, budget expenditures for certain items which are repeated throughout the text may be inconsistent. A primary reason for these problems is that personnel supposedly responsible for these areas may be nearly completely incompetent in their jobs. When these
difficulties arise appropriate measures were taken to compensate.

Other difficulties involved with conducting research in northern Nigeria included successfully following the lines of authority within each agency that was investigated. Administrative flowcharts, statutory dictates, or even the general lines of authority described in the Constitution did not necessarily indicate the individual offices capable of responding, in a useful way, to inquiries. Often, informal channels existed that could only be discovered by the researcher's experience and familiarity with the system. Frequently, however, this personal understanding of informal channels proved fruitless. At these time it was of indispensable value to have a patron authority to act on behalf of this study. This individual exercised his personal influence in overcoming previously insurmountable research barriers brought on by the lack of the researcher's religious or social ties such as that provided by Islam or the extended family; by various ethnic suspicions; the lack of political debts owed to the researcher by potential respondents who do, in turn, owe a great deal to the patron; and the high standing in traditional society held by the patron that commands a certain degree of compliance if not outright obedience from potential respondents.

In addition to individual patronage it was also necessary to seek institutional support for the research conducted for this study. Individual initiative is admirable but in Nigeria the cost is financially prohibitive. For example, for one excursion to a city within three hours driving distance from the university's campus, a N900 travel allowance was secured. The trip was to last only three days. The cost
of food, lodgings and incidental necessary for extensive research in numerous Local Governments easily totalled thousands of naira. In addition, most governmental agencies would not grant an appointment unless another governmental office requested it. The Department of Local Government Studies functioned in this capacity as it provided letters of introduction and purpose.

This type of personal contact was absolutely necessary, in that, telephones were practically nonexistent while the nation’s postal service was slow and unreliable. Requests for information could not be telephoned and surveys could not be mailed. Even when messengers with specific requests were sent directly to respondents, officials rarely provided complete information. Instead, they often gave misleading information or completely ignored the requests by showing personal disdain for the messenger. Holding a superior position in government brought the informal fringe benefit of being aloof from the lower governmental positions, even when it prevented official business from being conducted. If cooperation was to be expected the official involved must be approached by someone of equal of superior status. The often touted western methodological expectation of impersonality was totally out of place in conducting the research for this study. The faceless surveyor delving into the impersonal bureaucracy was an assumption that was not only mythical but could quite possibly prove harmful to productivity.

Significance of the Study

This study is significant in that it is written not only for the benefit of Nigeria but also for less enlightened non-Nigerians. In
preparing this work, enough background material has been provided so that readers who are not familiar with Nigerian Local Government are clear regarding its history and development. This aspect is important when the paucity of general knowledge about Nigerian domestic affairs within many circles is considered.

Another important feature of this study is that its selected bibliography is intended to serve as a guide to future research on Local Government in Nigeria. Because of the relative recentness of the reforms, not much reference material exist regarding works in the field. It is hoped that the references cited in this study will serve as a guide to future researchers particularly in the international community.

Of course, it is the primary aim of this study to shed further light on the status of Local Government during the Second Republic of Nigeria. The significance of the descriptions and assessments offered in the body of this work should not only further develop an awareness of the changing nature of societal relationships but also serve as a useful document to Nigerians concerned with the status of one of the institutions of their nation's government.
NOTES


2 Ibid.

3 Ibid.


5 Ibid., p. 2.


7 Guidelines, pp. 2-3.

8 Ibid., pp. 9-10.

9 Ibid., p. 13.

10 Ibid., Forward.


24 Abubakar Y. Aliyu and Peter H. Koehn, Local Autonomy and Intergovernmental Relations in Nigeria (Zaria: Department of Local Government Studies, ABU, 1982).

25 Awa, pp. 223-224.

26 Aliyu and Koehn, p. 76.


28 Ibid., p. 4.

29 Ibid., p. 6.

30 Ibid., p. 7.

31 Ibid.

34 Ibid., p. 30.
35 Federal Republic of Nigeria, The Public Service Review Commission
Main Report (Lagos: Federal Ministry of Information Printing Division,
36 Ibid.
37 Ladipo Adamolekun and Alex Gboyega, eds., Leading Issues in
38 B.A. Williams, "Overview of the Report," in Leading Issues in
Nigerian Public Service, eds., Ladipo Adamolekun and Alex Gboyega
39 Oyeleye Oyediran, "Local Government and Administration," in
Leading Issues in Nigerian Public Service, eds., Ladipo Adamolekun
and Alex Gboyega (Ile-Ife: University of Ife Press, 1979), pp. 44-58.
40 Ibid., p. 3.
41 Ibid., p. 2.
42 Ibid., p. 6.
43 Ibid.
44 Oyediran, "Local Government and Administration", p. 56.
45 Guidelines, Foward.
46 Ibid., p. 3.
47 Ibid., pp. 7-9.
48 Ibid., pp. 13-14.
49 Ladipo Adamolekun and L. Rowland, eds., The New Local Government
System in Nigeria: Problems and Prospects for Implementation (Ibadan:
50 Dele Olowu, ed., The Administration of Social Services in Nigeria:
51 Ibid., p. 241.
52 Abubakar Y. Aliyu, ed., Return to Civilian Rule (Zaria: Institute:
of Administration, 1982).
53 Ibid., pp. 255-258.
54 Ibid., p. 266.
56 Ibid.
CHAPTER II

THE DEVELOPMENT OF LOCAL GOVERNMENT IN THE
NORTHERN AREA OF NIGERIA

This chapter discusses the system of Local Government as it
developed under the indirect rule of the British colonials as well
as its post-independence status. An examination of the present
position of Local Government in Nigeria must begin with an understand¬
ing of how it came to be. Briefly reviewing the outstanding histor¬
tical events and policies provides a proper context in which to
appreciate the current status of Local Government in Nigeria.

The Colonial Influence

The system on which Sir Frederick D. Lugard (later Lord Lugard),
the first High Commissioner of Northern Nigeria, superimposed "indirect
rule" was rooted in the Fulani dynasty's administrative system which
was firmly entrenched in most areas of the north at the time of the
British conquest. It was autocratic in character with authority
revolving around the personalities of the Emirs who were responsible
only to the Sultan whose caliphate was centered in Sokoto.

After the entrenchment of the British, Lugard's system of
indirect rule was established as the basis of the relations between the indigenous people and the colonials. Simply stated, indirect rule refers to the governing, by an alien race, of a people through the traditional rulers of the area. The discovery, recognition and appointment of this indigenous authority was fundamental to the success of the foreign domination. Lugard saw this as being a desirable way of maintaining stability among "inferior cultures and inferior civilizations" while taking advantage of the land and its people for the profit of England.

The policy of indirect rule established British authority over the indigenous peoples of Nigeria very largely in accordance with local mores and accepted ideas of law, legal rights and obligations (generally termed by the British as native law and custom). These were not to be contrary, however, to the justice or sensibilities of the europeans. As stated by the British,

Indirect rule may be defined as a system by which the tutelary power recognizes existing African societies and 'assists' them to adapt themselves to the functions of local government. ... Although many of the accepted principles of decentralization can be applied, the loyalties of the people are mainly directed towards their own chiefs and fellow tribesmen.

For the most part, the Emirs represented the traditional authority in the north. The executive, judicial and administrative arms of government were in their hands. The Emirs, who could have seriously resisted any encroachment of their powers, realized quickly that the British administrators did not take away much of their dignity, authority and influence in the presence of their subjects. The British, on the other hand, were directed by Lugard to be the friend, guide and confidant of
the ruler. Through this relationship the Emirs were able to carry out lucrative trade in an atmosphere free from unrest and disturbance while their authority was derived from the everpresent British political officer.

After the fall of Sokoto and Kano in 1903, Lugard took control of administration in Northern Nigeria. He divided the area into administrative units called Provinces. A Resident, later designated as Provincial Secretary, was the administrative head of each Province. The Provinces were divided into smaller units called Divisions with a District Officer in charge of each. In each Division there were one or more Native Authorities. It is here that indirect rule worked well for the British because the basic machinery needed for administration and taxation was already under operation in most of the Native Authorities whose boundaries usually coincided with the traditional parameters of the various Emirates. This was of crucial significance because initially there was a shortage of British administrative personnel along with inadequate finance to run the area through direct rule.

More specifically, from 1903-06, Lugard had 231, 248 and 266 British civil servants under his direction. Of these about a third were usually away on leave in England at any one time. With a population estimated in 1906 to be seven million, the ratio of European officers was about one to 2900 square miles and one to 45,000 Africans. The death rates among these Europeans in Northern Nigeria were 58.2; 40.4; 29.2; 49; and 16.5 per 1,000 in the five years of 1903-07. Within these years, blackwater fever, dysentary, malaria, anemia, sunstroke and
bronchitis alleged for a total of 65 dead and 264 British civil servants invalided at home. This accounted for a severe strain on available staff. When combined with the lack of communication and transport systems this strain made indirect, rather than direct, rule all but inevitable.  

The centralized authority of the Emir and his administrative machinery provided the means of British rule. Some components of this machinery were the Waziri of Chief Minister; the Alkali or Chief Justice administering the law of Sharia, the formal code of Islamic law; the Dogari or Chief of Police; the Maaji or Treasurer of the Emir; and the DanDokai or policemen.  

There was also in existence a well established system of taxation. The Emir delegated the authority to assess and collect taxes on his behalf to the District and Village Heads. They, in turn, often entrusted the actual collection to ward heads. The types of taxes collected varied according to the occupation of the taxpayer. The most common forms were the zakka or grain tax, the jangali or cattle tax, the kurdin sarauta or the payment made on taking a new office, bani-bani or the Waziri of Sokoto's personal levy, the kurdin kassa or land tax, caravan tolls and death duties. The land tax was paid by the peasants who were engaged in agriculture but where a peasant earned his livelihood by practicing a craft, he paid the tax levied on each guild of craftsmen through the leader of the particular guild. Often, much of the revenue generated was spent to pay the salaries of the Emir and Native Authority employees. Not many, if any, social services were provided.  

Another characteristic of indirect rule can be seen in the nature
of the Native Authorities. The Native Authority (NA) could do what it wanted to do provided it was not vetoed by the District Officer. In fact, the Emir, who was also head of the NA, only remained such as long as he faithfully served the government. The British placed the greatest premium on the Emir’s loyalty and acceptability. The traditional rulers were not sovereign but were an integral part of the machinery. The colonials, through indirect rule, preserved the prestige and influence of the leaders so that the masses would not be provoked. Lugard constantly reminded the political officers that they should be "the whisper behind the throne, but never for an instant the throne itself." In effect, this policy gave a considerable measure of initiative and freedom of action to the traditional rulers as long as they remained within the framework of statutory regulations and supervisory instructions.

The Native Authorities

Before World War II, Local Government in Nigeria was conducted through the Native Authorities, that is to say the system of indirect rule. The NAs were empowered to make rules on the following subjects: agriculture; control of hunting and fishing; building standards; control of advertisements; education; land usage; public health; public order, including the police and prisons; prevention of fires; roads and streets; local liquor; trades and industry; and rural development. They were also empowered to issue orders regarding the control of gambling; begging; carrying of weapons; bush burning; noise in public places such as singing, drumming and the sounding of horns; and subsistence farming.
These functions of the Native Authorities were delivered through the NAs peculiar staffing and financing practices. The NA staffing reflected the deep rooted aristocratic arrangement of authority common in the Emirates. Many of the posts of District and Village Heads were hereditary or restricted to certain families. These individuals were often given the general description of "Traditional Heads". They were, in fact, persons of considerable status in their own right and could hardly have been described as NA employees. They were, however, appointed by the Emir subject to the approval of the government. They represented a chain of authority reaching down directly from the NA to the smallest community within its borders. It was because of them that the mechanics of a large operation like a census or annual collection of taxes worked more smoothly in the Northern Region of Nigeria than elsewhere. However, the District Heads were criticized for their undemocratic, authoritarian behavior. Each considered their area to be a fiefdom. By 1952, the Resident found it necessary to diminish their authority.  

The salaries of the Emirs and their officials in the Native Authorities were standardized upon the establishment of native treasuries. The native treasuries were highly stressed and eventually became a characteristic feature of Local Government in Northern Nigeria. In fact, an effective native treasury and the unquestioned acceptance of the rights of NA officials to collect taxes have been asserted as being of the utmost importance to the success of indirect rule in the Region. The efficiency of the treasuries and the popular acceptability of the NA officials were reflected in the annual collection of taxes. Well over
90% of the annual assessments were collected by the District Heads each year without difficulty.  

By 1949, the NA had begun to gauge their activities according to five year development plans. These plans divided the expenditures of the Native authorities into three categories. First, the administrative sector included all regulatory and extractive services such as central, district and village administration, police, prisons and the judiciary. Second, the development sector included those services that would directly improve the standard of living and productivity of the society. Areas targeted for these efforts were agriculture, industry, and transportation. Third, the social sector involved services aimed at improving the quality of life in the society. These services included education, medical and health services, public utilities, and urban and rural development.  

The first five year plan, drawn up in 1949, allocated 30.6% of the available revenue to the administrative sector; 22.7% to development; and 46.7% to the social sector. However, these were all projected estimates and do not seem to actually represent real expenditures because in the second five year plan covering 1954-59, 20.7% of the resources was projected for the administrative sector, when actually, 46.9% was spent.  

There were a number of obvious abuses by the Native Authorities of their powers. Among these abuses were slavery, extortion, arbitrary imprisonment, nepotism and corruption. Extortion, for example, took several forms but the most common was to force subordinate officials to purchase clothing at an exorbitant price from senior officials or the
Another abuse, arbitrary imprisonment, was often practiced by the Native Authority as a means of quieting political opponents. This was facilitated by the Emir's control of the native court system which could hear criminal, civil and land cases. It was felt by many Nigerians and colonial officers that bribery and corruption seriously impaired the efficiency of local government.

The dominant role of the Native Authorities was, however, completely sanctioned by the British. The Constitution of 1946, commonly called the Richards Constitution, considered the NA to be the most representative indigenous organization. Despite the abuses committed by the aristocracy that filled NA offices, the 1946 constitution ignored the demands of the newly emerging educated elite for a role in determining the immediate future of their own Region. Instead, the Richards Constitution established three regional Houses of Assembly whose members would be selected from existing Native Authorities. The Houses of Assembly, located in the Northern Region's capital, Kaduna; the Eastern Region's capital, Enugu; and the Western Region's capital, Ibadan, were then to select five each of their members as representatives of a broadened Nigeria-wide Legislative Council. The elected Regional representatives to the Legislative Council were allowed to consider and advise on any matters referred to them by the Governor or any of its members. They did not have any legislative powers, nor could they appropriate revenue. The Richards Constitution maintained the dominant position of the NA in Nigeria. The Regional and National councils were merely deliberative and advisory bodies.

The forums provided for in the Richards Constitution gave the
educated group in the North a means through which to channel their protests. This group was primarily composed of western-educated Northerners and successful businessmen. Their emergence as a counter-elite put them often in direct opposition to the traditional leaders that controlled the NAs. Both elements found themselves represented in the Northern House of Assembly which became the forum of debates involving ideas that were to be incorporated into the Constitution of 1951 and the Native Authority Law of 1954.

One of the most forceful and articulate presentations in this House was given in August 1950 by the Honorable Abubakar Tafawa Balewa, the Provincial Member for Bauchi. His speech and motion, which strongly criticized the NA system, represented the views of the educated class of the North. He warned that the NA system as enshrined in the Richards Constitution worked to the frustration of the educated groups and successful businessmen who, he insisted, were capable of disrupting the nation's peaceful political progress. Amidst pleas for the illiterate mass of the people, whose status, he claimed, had not changed since the coming of the British; condemnations of local bribery and corruption; and declarations of the undemocratic nature of the NA system, Balewa demanded the abolition of the aristocratically run NA. He proposed that the NA be reformed by several measures such as clearly defining their functions; delegating responsibility to the District and Village Councils; eliminating NA bribery and corruption; formulating a training scheme that would adequately equip the NA staff to meet their responsibilities; and reorienting the NA to fit the dictates of democratic principles.15

Specifically, Balewa stated in regards to the problems of
It is obvious that if Native Administrations are to be efficient they must have trained staff. By the word training, I do not merely mean that type of training which is obtained in Clerical Training Colleges but training in its broadest sense, that is, training which will educate the individual to know his position, to afford him with opportunities to cars for himself in increasing both his health and wealth, and to allow him to share actively in the development of his society. I am sorry to say that it is due to the lack of this kind of training that District Administrations in the North today is far from being satisfactory.\(^{16}\)

Balewa's denunciation of the NA system also touched on its financing. He stated

It is clear to everyone that the success of the Native Administrations depends mainly on their revenues and that it would be impossible for the many small Native Administrations to undertake major schemes of development in their areas from their present petty treasuries; and nor could they afford to pay for qualified trained staff. . . attempts should be made to get some of the Native Administrations to pool their traditional independence. . . but it would be to their own advantage instead. A great deal of the detailed control by Kaduna should be removed after the general approval of the estimates based on the policy formulated by the Chief Commissioner. The Native Administrations should then be given entire responsibility for their own accounting.\(^ {17}\)

However, these reforms and others outlined by Balewa would fail if the giving and taking of bribes was not checked by the Government. He also asserted that the ideals of a disinterested service were lost in the opportunities a post offers for extortion of one form or another.

"It is a disturbing fact that few officials can afford to be honest."\(^ {18}\)

These views are significant because Balewa had been chosen to speak for a large and influential group. The resolution that was passed by the House of Assembly recommended impartial and independent investigation of the NA system. The British officials took it as an indication of widespread frustration among the educated group. They, however, did not take any immediate, significant action in meeting the points expressed
Colonial Politics of the 1950s

The Constitution of 1951, known also as the MacPherson Constitution, was perhaps the first symbolic break with the past in the nation's political development. Unlike the Richards Constitution, it was drawn up after extensive consultation with all shades of opinion in the country. As a result, the Regional governments were given more autonomy as well as legislative authority over Local Government. The MacPherson Constitution represents the starting point of a shift in power in favor of representatives shared in the shaping of policies on both the Regional and National levels.

This constitution along with its subsequent revisions provided the basis for an enabling law which allowed indirect rule to be replace by a new system of local government in the North. This law was the Native Authority Law of 1954. It was the outcome of extensive consultations between officials and the NAs on the one hand and officials and the educated groups on the other. However, the law changed little of substance and merely consolidated existing arrangements.

Some of the provisions of the law illustrate its conservative nature. For instance, it recognized the importance of chiefs in the process of local government. In fact, the law also retained the term "native authority" which elsewhere had been discarded because of its pejorative overtones. The hesitance to give up the past is also seen in the fact that every one of the 70 Native Authorities which existed in the Northern Region maintained traditional rather than elected officials as their heads.
Many provisions of the law had already been legislated at either the Regional or Provincial levels. Some of the provisions which were aimed at the NAs were the providing of social and welfare services; the maintaining of law and order; controlling indigenous laws and customs; establishing, maintaining and closing markets; and making by-laws and issuing orders on their own authority.¹⁹

The law also made provisions for popular participation in local government. However, to accommodate the varying types of NAs to be found the law was made extremely flexible by only establishing itself as a general guideline. This was supposed to give the localities the discretion needed to deal with the great diversities in the Region. In keeping with this provision the law allowed each NA to decide the extent to which it should go in providing for popular participation.

This flexibility is illustrated in the different types of Native Authorities permissible under the law. The first type was the Chief-in-Council. In this form the traditional ruler had to work with an elected council. The chief as executive chairman could, however, go against the council's decisions if he felt he had adequate reasons. He was impelled to immediately inform the governor who had final authority.

The second type was the Chief-and Council in which the traditional ruler was executive chairman of the council and was bound by law to abide by the council's decisions. A third type was the Council. Here, the smaller NAs that were too limited financially and physically to provide efficiently for their polulace were allowed to federate in order to form a viable NA. The fourth type of NA was the Sole Authority which was appointed by the District Officer as a caretaker committee when the duly
constituted council was suspended. 20

Regardless of the type, though, local authorities in the North were quite slow in democratizing the NAs. The important single consideration was not that the government wanted to preserve the institution of traditional rulers but that peace and order were essential to social and economic development and the traditional rulers were the key then as before, to achieving that. Considerations of popular representation and participation in the decision-making processes at the local level was of secondary importance in the Northern Region. The stability and strength of this Region's local government was of central concern while its corruption and undemocratic features remained a basis for criticism. 21

Local Government During the First Republic

This era is primarily characterized by the regional attempts to consolidate and exercise full control over the Native Authorities. These efforts can primarily be seen through various legislative enactments and structural changes designed to assert the regional government's superiority over any of its political institutions.

For example, in 1952 the Northern Region created the Ministry for Local Government. This structural change in the government, at the time, was designed to relieve the Civil Secretary and the Financial Secretary of their responsibilities of regulating and controlling the activities of the NAs. The NAs administrative and financial responsibility to the new ministry represented the beginning of a relationship between the local governmental bodies and the regional governmental bodies that existed until the 1980s. However, in 1952 any hint of the
disposition of the Emirs local authority was quickly quieted by the governor's assurance that their position was being safeguarded. But erosion of their governmental authority became more and more undeniable as the Region exerted its control.

These structural changes were followed by the passage of the Native Authority Law of 1954 which, as discussed earlier, statutorily sanctioned the use of the electoral process in selecting local officials. This along with other provisions helped to increase the subserviance of the Native Authorities to the wishes of the Region. In 1956 and 1959, the Northern Region's efforts were strengthened by the recommendations of various governmental investigative committees and the pronouncements of several legislative enactments.

The Hudson Report of 1956 suggested ways of better coordination between Regional and local activities while strengthening the structure of the Region. However, the impact of this report was not significant. This was not the case, though, with the Provincial Council Law of 1959. Even though it was not implemented until 1962, two years after Independence, the law moved to divest Local Governments of some of their colonial inheritance. One aspect of the law, for instance, replaced the institution of the Resident with the office of the Provincial Commissioner. This office had the duties of keeping the government in touch with the people and ensuring adequate responsiveness to public opinion. Before this law, the NAs had been controlled by the Resident and the District Officer, now the Regional government was in such strict control that its ideas were even capable of being imposed on the Native Authorities. The height of this effort of the Regional
government to establish its superiority can probably be seen in 1962 when it ordered the activities of the Kano Native Authority to be investigated along with supervising the subsequent removal of the Emir of Kano.  

The structural changes and legislative enactments of the 1950s achieved their desired results, in that, the NAs had to do as they were directed by the government. Within ten years the desires of Balewa's educated elite as now represented by the Northern People's Congress (NPC) the primary political party of the Northern Region had been realized. However, in terms of social backgrounds and political values little real change had actually occurred. In fact, the Sardauna of Sokoto, Alhaji Sir Ahmadu Bello was also leader of the NPC while every NA was also dominated by NPC civil servants and elected officers. There was a continuous two-way flow of personnel between the two organizations.  

It was a peculiar feature of the North to see NA employees participating in politics by essentially acting as frontline activists for the party. The scale on which the NAs were involved in partisan politics was somewhat notorious. For example, many of the NPC leaders rose from service in the NA but retained their positions in the NA while being in the regional and national services. There was often no clear distinction between public service and partisan politics.  

During this era the greatest demand made on the NA was for the provision of social services. Schools, water supply, dispensaries and roads were common demands. But, by far, the highest NA expenditure in the social service sector was devoted to education. Local Education Authorities (LEA) were established to be responsible for the development and administration of primary education. Though separately administered
this body was controlled by the NA and assisted by an educated committee in which all interested parties were represented. Under the Education Law of the Region, in 1962, primary education came to be financed through the LEA by the Native Authority to which a government grant and school fees paid by the pupils could be added.25

Local Government After the 1966 Military Coup

From its inception, the military government of 1966 declared its intentions to reform the prevailing system of local government. In February 1966, it was announced that all NA police, prisons and native courts were to be taken over by the Regional government. This was supposed to "enable the NAs to concentrate their energies and resources on the provision of social services".26 This was an important move because these functions provided traditional rulers with tremendous powers that had been capable of silencing political opponents.

In 1967, all local councils were dissolved and the NAs staffs were banned from participating in partisan politics. Administrative officers were appointed as Sole Administrators to replace the dissolved elected councils which had taken power through the provisions of the 1954 Native Authority Law. In May of the same year, the Northern Region was split into six states. These states were Benue-Plateau State, Kano State, Kwara State, North Central State, North Eastern State and North Western State.

The states immediately took actions to establish their primacy. One of these actions was to weaken the larger NAs by outright division or by creating important subdivisions. Another action included establishing the principle of election for a majority of the Local
Government council members. They also reduced the power of the traditional rulers by abolishing the Chief-in-Council system and replacing it with the Chief-and-Council system where the Emir had no legal power of veto over council decisions. It was also required that the signatures of certain designated councilors must be secured to supplement that of the Emir in all official acts of the NA.27

It was not, however, until 1970 that these changes were implemented. At the time, it was declared that the objectives were to enhance popular participation in Local Government and to ensure the proper distribution of amenities in rural areas. To do this, the state governments replaced the Native Authorities with Local Government Authorities (LGA) and reorganized the NA system by establishing in their place administrative or development areas which were mutually independent but directly related to the LGAs and to the state governments.

Each administrative or development area was administered through an Administrative Area Council consisting of the local heads of departments as ex-officio members with the Divisional Officer in many instances acting as chairman. District and Village Councils were required to continue as before, the former being chaired by District Heads, the latter by Village Heads. Local Government Authorities existed only at the Emirate level and were regulated by councils known as LGA Councils and as Emirate Councils. These state reforms proclaimed that LGA Councils should consist of the traditional electors (kingmakers), the District Officer in charge of the Emirate, two-thirds elected and one-third nominated members. But as elections and public politics were then proscribed, Governors tended to fill these vacancies with
"popular representative" nominees of the Emirs and chiefs.28

During these reorganization exercises, the determination of Local Government boundaries was settled on the basis of some identifiable criteria. Units were usually created on the basis of economic viability, as well as social and cultural affinity that existed among the communities in the area. Thus, the size of a Local Government was determined by what was regarded as an optimal unit in terms of the criteria of viability, historical association, and cultural affinity. Where the criterion of viability was given greater weight, the size of the unit tended to be large but where the criterion of affinity was given prominence the tendency was for there to be a multiplicity of smaller units.

Under the Native Authority, cultural affinity and historical association were the prime criteria and were best met by the indigenous political system to whose boundaries the local government system conformed. During the colonial era, these criteria were rigidly applied so that the local government units were widely disproportional in size. The Emirates were territorially based and tended to be large. Under the military, the tendency was to give prominence to the viability of the localities. This was not applied, however, to the exclusion of the criteria of cultural affinity and historical association.29

Local Government Inadequacies and the 1976 Reforms

The provisions of the 1976 reforms were meant to eliminate the defects and problems that plagued both the Native Authorities and the subsequent Local Authorities. After extensive consultations on a nationwide scale, the Federal Military Government issued guidelines for actions by state governments to meet the challenge of agreed upon problems
common to most sections of the country.

The lack of a nationally uniform system of local government was an inadequacy seen by the FMG. The Guidelines for Local Government Reform offered two recommendations. First, the declaration was made that established Local Governments as the third tier of governmental activity in the nation. This was justified as being an important step in bestowing significant status to the local level in order to best harness local resources for rapid development. Secondly, the Local Government's internal structure was no longer to be multifarious. The former system's varieties of Chief-in-Council, Chief-and-Council, Sole Authority, Administrative Area, District and Village Councils were replaced by multipurpose single tier authorities with complete and self contained budgets.

In order to complement these attempts towards national uniformity, the size range of the Local Governments was also recommended. The population of a unit was put between 150,000 and 800,000 with allowance for a few as high as 800,000 due to high density. Recognizing the problem of urbanization resulting in fast growing cities, it was stated that "regardless of population, no town of city should be split between two primary Local Governments".

There were several other provisions given in the Guidelines which were also meant to counter past inadequacies. For instance, it was felt that Local Governments had suffered from the continuous whittling down of their powers because of the states' continued encroachment upon what would normally have been the exclusive preserve of the localities. The Guidelines, as a result, offered an exclusive
list of functions belonging to Local Governments along with a list of functions to be performed concurrently by the Local and State governments.

If any services were to be provided, however, the localities were to first remedy the traditional problems of financing and staffing. The lack of adequate funds was seen as a primary reason for Local Governments' ineffective status. The Guidelines suggested that there be several areas utilized for the generation of local revenue. These areas were property taxes; all "development capitation or other firms of general rates"; community taxes; all fees and licenses charged for control purposes; and all liquor licensing fees and charges. To supplement these local revenues, Federal and State grants were firmly established. These grants were to be distributed on the basis of 25% of the sum being shared equally between the States and 75% shared proportionately according to total populations. The first such Federal grant was $100 million for the 1976-77 financial year. Further financial provisions of the Guidelines discouraged Local Government reliance on loans for capital development. Instead, revolving loan funds were recommended with the maximum period for any loan being ten years.

The staffing needs of the Local Governments were seen as another major obstacle to be overcome. The problem of a shortage of skilled personnel was created by the poor conditions of service in both the Native Authorities and the various species of local authorities combined with the enticements of more attractive conditions of service offered by Regional/State and Federal Governments. The localities lost valuable human resources to the higher levels of government. The
Guidelines responded to this inadequacy by ensuring that equivalent posts, in terms of responsibilities and qualifications required, be paid uniformly no matter what governmental level is involved.

Other problems regarding inadequate staffing were to be addressed by the Local Government Service Boards. These bodies were to be responsible for all employment, postings, discipline and other conditions of service. The Local Government Service Boards were also to act in an advisory capacity to the Ministries for Local Government in all matters relating to staffing. The Ministries' primary duties, though were to monitor the way the States' financial and technical support were being used by the Local Governments.35

At this point the FMG emphasized that the political control of Local Governments should be vested in an elected council. Up to 25% of the council's membership could, however, be reserved for members nominated by the State governor. Pending the return of the nation to civilian rule, the Federal Military Government allowed the governor to appoint caretaker committees to discharge the functions of the Local Government Council.36

In a further effort to bring government closer to the grassroots, the role of traditional rulers was sharply defined. Emirate Councils were to be advisory. Its members were expressly prohibited from participating in the political process unless they first resigned their office. Essentially, their official role was severely reduced. The primary role of the traditional rulers was to maintain a sense of unity among autonomous Local Government units that had historically been under one traditional ruler.37
In order to initiate these reforms several major steps were taken. The FMG, for example, cancelled all debts owed to the States by the Local Authorities, as well as establishing the legal existence of the new Local Governments through State edicts. The FMG also transferred functions, deployed staff and provided premises and other facilities.

Finance, staffing and social services are the primary concerns of this study. The following chapters describe and assess these reformed aspects of Local Government. The greater detail offered will provide a clearer opportunity to determine the extent of Local Government's current effectiveness in the northern states of Nigeria. The degree of achieving the objectives of the Guidelines will, hopefully, become apparent.
NOTES


3 Okonjo, British Administration in Nigeria, p. 27.


6 Oyinloye, p. 8.


9 Ibid., p. 203.


11 Ibid., p. 93.

12 Ibid., pp. 11-12, 37.

13 Ibid., p. 37.


16 Ibid., p. 228.

17 Ibid., pp. 228-229.
Ibid., p. 229.

Ibid., pp. 53-54.


Ibid., p. 175.

Oladosu, pp. 19-21.

Yahaya, p. 122.

Oladosu, p. 23.

Yahaya, pp. 101-102.

Oyediran and Gboyega, p. 185.

Ibid., pp. 186-187.


Ibid., p. 3.

Ibid., p. 4.

Ibid., pp. 13-14.


Ibid., pp. 10-11.

Ibid., p. 9.

Ibid., pp. 6-8, 10.
The States' Local Government Edicts were actually promulgated in December 1976, or soon after, but all of them had retroactive effect from September 1976.

Guidelines, p. 16.
CHAPTER III

THE FINANCES OF LOCAL GOVERNMENT

The Guidelines for Local Government Reform admitted that the lack of adequate funds had contributed to the "ineffectiveness and ineffectualness" of Local Governments throughout Nigeria. To remedy this situation the Federal Military Government offered two primary objectives. First, government at the local level was to be stabilized and rationalized. Secondly, local resources were to be harnessed for rapid development.

The means by which the FMG sought to realize these objectives involved expanding the revenue base of Local Government; making expenditures service the needs of localities as well as allowing for development; and harmonizing the efforts of localities with those of the State and Federal governments. How well the reforms' ideals were actualized will be assessed in this chapter by portraying the characteristics of revenue available to Local Governments before and after the 1976 Guidelines. Some dominant concerns in this section are relevant revenue patterns; the degree of dependence on grants from the State and Federal governments; and the degree of dependence on locally generated revenue.
In addition to the revenue, the expenditures of Local Governments are also a major concern of this study. Dominant budget items are of particular concern because of their alleged role in contributing to the development of an area. According to the Guidelines' objectives, local efforts to more effectively spend the resources available to them should be apparent after the enacted reforms.

Finally, the means by which the policies of localities were harmonized with those of the State and Federal governments is examined. The budget formulation process and the internal and external audits are the main ways through which policies are meshed. A primary concern here is the extent to which these controls rationalized policies. This rationalization, though, must be assessed in light of the Guidelines' principle efforts to make Local Government the third level of government. The Guidelines creation of this new political relationship was based on the assertion that there would be "a fundamental change" within Nigeria.3

Local Government Revenue Before the Reforms

In the 1960s, Local Government revenue was characterized by certain dominant features (See Table 3.1). In general, though, local budgets throughout Nigeria were heavily reliant upon money raised locally. In the Northern Region, the Native Authorities were directly responsible for ₦10.35 million or 85.26% of the ₦12.14 million available for their expenditures. In the Eastern and Western Regions the totals were ₦5.92 million or 73% respectively. A more detailed examination of local revenue in the Northern Region reveals some interesting features (See Table 3.2).
TABLE 3.1

REVENUE STRUCTURE OF NIGERIAN LOCAL GOVERNMENTS, 1962-63

<table>
<thead>
<tr>
<th>Region</th>
<th>Tax Revenue</th>
<th>Fines &amp; Fees</th>
<th>Commercial Undertakings</th>
<th>Others</th>
<th>Grants</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Northern</td>
<td>£8.33m</td>
<td>£0.69m</td>
<td>£0.22m</td>
<td>£1.11m</td>
<td>£1.79m</td>
<td>£12.14m</td>
</tr>
<tr>
<td>%</td>
<td>68.6</td>
<td>5.7</td>
<td>1.8</td>
<td>9.1</td>
<td>14.8</td>
<td>100</td>
</tr>
<tr>
<td>Eastern</td>
<td>1.53m</td>
<td>1.01m</td>
<td>NA</td>
<td>0.13m</td>
<td>2.23m</td>
<td>4.9m</td>
</tr>
<tr>
<td>%</td>
<td>31.2</td>
<td>21</td>
<td>NA</td>
<td>0.3</td>
<td>45.5</td>
<td>100</td>
</tr>
<tr>
<td>Western</td>
<td>3.93m</td>
<td>1.80m</td>
<td>NA</td>
<td>0.19m</td>
<td>2.19m</td>
<td>8.11m</td>
</tr>
<tr>
<td>%</td>
<td>48.5</td>
<td>22.2</td>
<td>NA</td>
<td>0.3</td>
<td>27</td>
<td>100</td>
</tr>
<tr>
<td>National Total</td>
<td>13.79m</td>
<td>3.50m</td>
<td>0.22m</td>
<td>1.43m</td>
<td>6.21m</td>
<td>25.15m</td>
</tr>
<tr>
<td>%</td>
<td>54.8</td>
<td>13.9</td>
<td>0.9</td>
<td>5.7</td>
<td>24.7</td>
<td>100</td>
</tr>
</tbody>
</table>


TABLE 3.2

SOURCES OF LOCAL REVENUE FOR THE NORTHERN REGION, 1958-63

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Tax</td>
<td>£5,534,369</td>
<td>£5,913,588</td>
<td>£6,885,171</td>
<td>£6,973,826</td>
<td>£6,622,503</td>
</tr>
<tr>
<td>%</td>
<td>71.95</td>
<td>73.85</td>
<td>72.74</td>
<td>72.25</td>
<td>70.92</td>
</tr>
<tr>
<td>Cattle Tax</td>
<td>982,616</td>
<td>958,215</td>
<td>1,190,152</td>
<td>1,168,822</td>
<td>1,360,517</td>
</tr>
<tr>
<td>%</td>
<td>12.77</td>
<td>11.97</td>
<td>12.57</td>
<td>12.12</td>
<td>13.32</td>
</tr>
<tr>
<td>Fines &amp; Fees</td>
<td>1,051,683</td>
<td>1,031,308</td>
<td>1,291,113</td>
<td>1,405,877</td>
<td>1,395,403</td>
</tr>
<tr>
<td>%</td>
<td>13.67</td>
<td>12.89</td>
<td>13.65</td>
<td>14.57</td>
<td>14.4</td>
</tr>
<tr>
<td>Commercial</td>
<td>124,033</td>
<td>103,729</td>
<td>99,006</td>
<td>102,787</td>
<td>119,887</td>
</tr>
<tr>
<td>Undertakings</td>
<td>1.61</td>
<td>1.29</td>
<td>1.04</td>
<td>1.06</td>
<td>1.36</td>
</tr>
<tr>
<td>Total</td>
<td>7,692,701</td>
<td>8,006,840</td>
<td>9,465,442</td>
<td>9,651,312</td>
<td>9,498,310</td>
</tr>
<tr>
<td>%</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

The community or general tax was to be paid by all healthy adult males throughout the Region. The tax was levied as a flat rate on each taxpayer by his village or ward head. Haraji, as the Hausa people called it, was a regressive tax and was levied in the community according to the needs of the Native Authority and the wealth of the village in relation to other villages in the NA. For these reasons the community tax rates varied from community to community and from NA to NA.

The cattle tax of jangali was the second major source of Native Authority revenue, accounting for at least 12% of the local revenue of the NA. It was payable by all cattle owners. Namadic herdsmen such as the Fulani and the Shuwa Arabs did not normally pay community taxes in addition to jangali but settled cattle owners were called upon to pay both. Haraji and jangali combined were by far the most important source of revenue for the locality accounting for 85% of local revenue.

Fines and fees accounted for another important source of local revenue. The money under this category included various items such as school fees, market fees, hospital fees, forestry receipts, land registration fees, bicycle and dog licensing, registration of births, deaths and marriages and native court fines. These fees and dues added up to make a substantial contribution to NA revenue. From 1960 to 1963 these sources accounted for 14% of the local revenue.

This situation did not radically change with the takeover of the government by the military in January 1966. The Federal Military Government abolished the nation's three regions and in their place established twelve states. The northern states' Native Authorities continued to
rely on a revenue structure that was little changed as can be seen by comparing Tables 3.1 and 3.3.

TABLE 3.3

SOURCES OF LOCAL REVENUE IN THE NORTHERN STATES, 1966-67

<table>
<thead>
<tr>
<th>State</th>
<th>Community &amp; Cattle Taxes</th>
<th>Rates</th>
<th>Specific Grants</th>
<th>Others</th>
<th>Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benue/Plateau</td>
<td>₦1,262,200</td>
<td>₦10,310</td>
<td>₦416,590</td>
<td>₦355,150</td>
<td>₦2,044,250</td>
</tr>
<tr>
<td>%</td>
<td>61.7</td>
<td>0.5</td>
<td>20.4</td>
<td>17.4</td>
<td>100</td>
</tr>
<tr>
<td>Kano</td>
<td>1,998,200</td>
<td>43,910</td>
<td>356,130</td>
<td>330,530</td>
<td>2,728,770</td>
</tr>
<tr>
<td>%</td>
<td>73.2</td>
<td>1.6</td>
<td>13.1</td>
<td>12.1</td>
<td>100</td>
</tr>
<tr>
<td>North Central</td>
<td>1,377,170</td>
<td>NA</td>
<td>328,730</td>
<td>293,420</td>
<td>1,999,320</td>
</tr>
<tr>
<td>%</td>
<td>68.2</td>
<td>NA</td>
<td>16.4</td>
<td>14.7</td>
<td>100</td>
</tr>
<tr>
<td>North Eastern</td>
<td>2,901,750</td>
<td>35,260</td>
<td>742,400</td>
<td>522,200</td>
<td>4,201,610</td>
</tr>
<tr>
<td>%</td>
<td>69.1</td>
<td>0.8</td>
<td>17.7</td>
<td>12.4</td>
<td>100</td>
</tr>
<tr>
<td>North Western</td>
<td>1,862,360</td>
<td>4,850</td>
<td>470,860</td>
<td>314,200</td>
<td>2,652,270</td>
</tr>
<tr>
<td>%</td>
<td>70.2</td>
<td>0.2</td>
<td>17.8</td>
<td>11.8</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>9,401,680</td>
<td>94,330</td>
<td>2,314,710</td>
<td>1,815,500</td>
<td>13,526,220</td>
</tr>
<tr>
<td>%</td>
<td>69.0</td>
<td>0.7</td>
<td>17.0</td>
<td>13.3</td>
<td>100</td>
</tr>
</tbody>
</table>

SOURCE: A. Gregory Smith, Grants-in-Aid to Native Authorities in the Northern States (Kaduna: The Government Printer, August 1968), Appendix A.

One of the primary differences between this era and the era prior to 1963, is the requirements of the Personal Tax Law of 1962. This law authorizes the NAs to levy and collect the community and cattle taxes on behalf of the Regional/State governments. As a material recognition of the NAs' subservience to a higher level of government, the law in its third schedule adjusted the governments' share to 12.5% of both the community and cattle taxes. This meant that 87.5% of the tax proceeds were to be retained by the NA but were technically considered to be grants
from the states. This percentage was not irrevocable. It could be varied merely by an amendment to the law. By 1967, the law had been amended to allow the states to receive a 20% to 25% proportion of the tax collected at the local level. This represented the greatest proportionate increase at any time in the history of such taxation in the north. It was a heavy blow to the stability of the local authorities' tax allocations. However, the fact still remained that local authorities derived most of their revenue from the economically poor sector of the community.

Prior to the advent of the military, the Native Authorities had expected to satisfy particular financial criteria. One of these criteria was that the NA should have sufficient revenue in their own right to enable them to achieve a reasonable degree of independence and standing. They were not expected to be too dependent or subservient to government financial aid, particularly in the form of grants which inevitably entails government controls. Subsequent to the passage of the Personal Tax Law of 1962, community and cattle taxes were actually grants by the states to their Local Governments which increased the degree of local dependence upon state authority. By 1966, a system had evolved whereby approximately 85% of the NA revenue was derived from grants and only 15% from local sources. Localities were in a position wherein an overwhelming percentage of their revenue was subject to arbitrary variation by the state. This situation existed despite certain provisions of the Native Authority Law that allowed the NA to levy general of other rates to provide for any public service performed by the Native Authority. This power was, for the most part, unused.
In practice, though, the revenue derived from haraji and jangali was considered by officials to be local revenue, a percentage of which was "given" to the state. By 1972/73, the percentage of revenue being paid to the state by the Local Authorities decreased substantially from the previous year. This was true of every state in the north. The largest decrease was in North Western State where 46.5% of the total general revenue was paid to the state in 1971/72. However, by 1972/73, the percentage had dropped to 19.3. In the same year, the Local Authorities in Kano paid the state nothing.

As can be seen in Table 3.4, a large amount of the total general revenue was derived from community and cattle taxes. In the 1960s, it had been established that about 85% of the revenue available to a locality was generated by haraji and jangali. By 1972/73, this dependence had increased. In some cases, such as Kano and North Western States, over 96% of the Local Authorities revenue came from these two taxes.

The trend appears to be exactly opposite when "other general revenue" is examined. This category which includes local licenses, fees and rents, has, in most cases, decreased significantly in importance. The proportions averaged 28.5% in 1971/72 and only 6.2% in 1972/73.

These trends do not appear to be continuation of trends established in the 1960s. The growth of reliance upon community and cattle taxes and the decline of reliance upon other local revenues are illustrated in Table 3.4 but are not apparent in the preceding tables which cover the 1960s. In fact, in 1972/73, even though the Personal Tax Law had been amended and required Local Authorities to pay 20% to 25% of their revenue to the states, the Local Authorities were only paying an average of 15%
### Table 3.4

**Revenue Distribution Between Local Authorities and State Governments, 1971-73**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Benue-Plateau</td>
<td>15</td>
<td>₦1,492,505</td>
<td>₦4,075,400</td>
<td>₦130,950</td>
<td>₦324,310</td>
<td>₦1,721,580</td>
<td>₦4,399,710</td>
<td>86.7</td>
<td>92.6</td>
<td>13.3</td>
<td>7.4</td>
</tr>
<tr>
<td></td>
<td>%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>Kano</td>
<td>4</td>
<td>2,701,868</td>
<td>3,473,422</td>
<td>251,407</td>
<td>115,080</td>
<td>2,953,275</td>
<td>3,588,320</td>
<td>91.5</td>
<td>96.8</td>
<td>8.5</td>
<td>3.2</td>
</tr>
<tr>
<td></td>
<td>%</td>
<td>91.5</td>
<td>96.8</td>
<td>8.5</td>
<td>3.2</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>North Central</td>
<td>7</td>
<td>1,078,862</td>
<td>4,309,606</td>
<td>990,740</td>
<td>362,730</td>
<td>2,048,938</td>
<td>4,672,586</td>
<td>52.6</td>
<td>92.2</td>
<td>48.4</td>
<td>7.8</td>
</tr>
<tr>
<td></td>
<td>%</td>
<td>52.6</td>
<td>92.2</td>
<td>48.4</td>
<td>7.8</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>North Eastern</td>
<td>19</td>
<td>4,166,921</td>
<td>8,805,612</td>
<td>464,131</td>
<td>389,420</td>
<td>4,577,048</td>
<td>9,706,842</td>
<td>91</td>
<td>90.7</td>
<td>9</td>
<td>9.3</td>
</tr>
<tr>
<td></td>
<td>%</td>
<td>91</td>
<td>90.7</td>
<td>9</td>
<td>9.3</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>North Western</td>
<td>12</td>
<td>1,214,543</td>
<td>6,700,592</td>
<td>2,075,360</td>
<td>236,230</td>
<td>3,289,903</td>
<td>6,936,822</td>
<td>36.9</td>
<td>96.6</td>
<td>63.1</td>
<td>3.4</td>
</tr>
<tr>
<td></td>
<td>%</td>
<td>36.9</td>
<td>96.6</td>
<td>63.1</td>
<td>3.4</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>57</td>
<td>10,654,699</td>
<td>27,364,632</td>
<td>3,912,588</td>
<td>1,427,770</td>
<td>14,590,744</td>
<td>29,304,208</td>
<td>71.7</td>
<td>93.8</td>
<td>28.5</td>
<td>6.2</td>
</tr>
<tr>
<td><strong>Average %</strong></td>
<td></td>
<td>71.7</td>
<td>93.8</td>
<td>28.5</td>
<td>6.2</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

TABLE 3.4 (Continued)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Benue/Plateau</td>
<td>₦366,385 ₦850,500</td>
<td>₦1,126,120 ₦3,550,136</td>
<td>21.3 ₦850,500</td>
<td>19.3 ₦3,550,136</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kano</td>
<td>NA</td>
<td>NA</td>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Central</td>
<td>400,165 ₦812,430</td>
<td>1,648,773 ₦3,870,156</td>
<td>19.5 ₦812,430</td>
<td>17.4 ₦3,870,156</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Eastern</td>
<td>1,433,364 ₦1,852,092</td>
<td>3,143,684 ₦8,202,670</td>
<td>31.3 ₦1,852,092</td>
<td>19.1 ₦8,202,670</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Western</td>
<td>1,530,157 ₦1,339,444</td>
<td>1,759,746 ₦5,594,278</td>
<td>46.5 ₦1,339,444</td>
<td>19.3 ₦5,594,278</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>3,730,071 ₦4,854,466</td>
<td>7,678,323 ₦24,805,560</td>
<td>29.6 ₦4,854,466</td>
<td>15 ₦24,805,560</td>
</tr>
<tr>
<td>Average %</td>
<td>70.4%</td>
<td>85%</td>
<td>70.4%</td>
<td>85%</td>
</tr>
</tbody>
</table>


to the state.

Table 3.5 depicts the revenue sources of Kano Local Government in closer detail in order to illustrate how these trends were reflected in a major locality. Historically, however, Kano cannot be considered as a typical or average Local Government. It has traditionally been among the most financially sound in the entire nation.

According to the table, Kano Local Government relied almost exclusively on revenue generated within its own parameters in the years directly preceding the 1976 reforms. Between 1971/72 and 1975/76, community and cattletaxes accounted for an average of 92.7% of the total revenue. It can also be seen that in each year the percentage of revenue realized from miscellaneous sources steadily declined. This
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Tax</td>
<td>N2,559,505</td>
<td>N1,319,430</td>
<td>N2,657,136</td>
<td>N2,739,369</td>
<td>N3,022,352</td>
</tr>
<tr>
<td>%</td>
<td>84.5</td>
<td>85.4</td>
<td>84.3</td>
<td>85.1</td>
<td>87.2</td>
</tr>
<tr>
<td>Cattle Tax</td>
<td>142,363</td>
<td>91,155</td>
<td>264,768</td>
<td>267,177</td>
<td>259,950</td>
</tr>
<tr>
<td>%</td>
<td>4.7</td>
<td>5.9</td>
<td>8.4</td>
<td>8.3</td>
<td>7.5</td>
</tr>
<tr>
<td>Other General Revenue</td>
<td>251,407</td>
<td>106,605</td>
<td>173,360</td>
<td>154,512</td>
<td>121,310</td>
</tr>
<tr>
<td>%</td>
<td>8.3</td>
<td>6.9</td>
<td>5.5</td>
<td>4.8</td>
<td>3.5</td>
</tr>
<tr>
<td>State Government Grant</td>
<td>75,725</td>
<td>27,810</td>
<td>56,736</td>
<td>57,942</td>
<td>62,388</td>
</tr>
<tr>
<td>%</td>
<td>2.5</td>
<td>1.8</td>
<td>1.8</td>
<td>1.8</td>
<td>1.8</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>3,029,000</td>
<td>1,545,000</td>
<td>3,152,000</td>
<td>3,219,000</td>
<td>3,466,000</td>
</tr>
<tr>
<td>%</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

category dropped from 8.3% of the total revenue to 3.5%. It should also be noticed that the relative significance of grants from the state. However, there were special grants given by the Federal government in the two years immediately preceding the 1976 reforms.

The community and cattle tax rates upon which such a large proportion of local revenue was derived varied from state to state. The state possessed authority over these taxes including the settling of the amount levied against the individual at the local level. In 1972/73, the average community and cattle tax rates for each state are provided in Table 3.6.

**TABLE 3.6**

SELECTED TAX RATES FOR THE NORTHERN STATES, 1972/73

<table>
<thead>
<tr>
<th>State</th>
<th>Community Tax</th>
<th>Cattle Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benue/Plateau</td>
<td>₦6.16</td>
<td>₦0.66</td>
</tr>
<tr>
<td>Kano</td>
<td>5.60</td>
<td>0.75</td>
</tr>
<tr>
<td>North Central</td>
<td>5.53</td>
<td>0.70</td>
</tr>
<tr>
<td>North Eastern⁴</td>
<td>4.47</td>
<td>0.72</td>
</tr>
<tr>
<td>Average</td>
<td>5.44</td>
<td>0.71</td>
</tr>
</tbody>
</table>


The administrative machinery used to collect these taxes was well established and was historically rooted in the pre-colonial Emirates. The advent of independence and subsequent military regimes tampered little with this system. The regressive nature of the community tax seemed to bother no one until 1975/76 when the Federal government announced a uniform capitation tax rate throughout the federation. At the same time it abolished the cattle tax in those areas where it
existed. Both of these moves were ill-advised. The FMG eventually heeded the protest of the states that were adversely affected by the abolishment of the cattle tax. The states were allowed to re-introduce the tax at their discretion. The uniform capitation tax rate merely, on the other hand, established a regressive tax that was national in character instead of varying from locality to locality.

Grants-in-Aid as Revenue for Localities

The grants which were paid to localities were used for either recurrent or capital expenditures. Grants in respect of recurrent expenditures were far more common than capital grants. Grants to localities for recurrent expenses were of two types. First, there were the specific grants towards the costs of a particular service such as health. These specific grants may be percentage grants, unit grants of special formula grants. Secondly, there were the grants-in-aid for Local Authority expenditures and these may, for example, take the form of an assignment of revenues or general or block grants distributed according to a special formula.

The most important type of grant to local administrations before the issuance of the Guidelines was percentage grants. The central government was expected to bear a proportionate share of locally incurred expenditures. These grants often covered recurrent expenditures such as payment of trained staff and maintenance of equipment and buildings.

Under the Native Authority system, grants were not the localities major source of revenue. Despite a 70.5% increase in the Regional government's grants to the Native Authorities in a span of just five years, the NAs by 1962/63 were not heavily reliant on donations from the government.
As can be seen in Table 3.7, the proportion of grants to the total revenue of the NAs remained fairly consistent and relatively small.

TABLE 3.7

GRANTS TO NATIVE AUTHORITIES IN THE NORTHERN REGION, 1958-63

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Regional Government Grant</td>
<td>1,977,991</td>
<td>1,076,149</td>
<td>1,131,275</td>
<td>1,209,323</td>
<td>1,386,508</td>
</tr>
<tr>
<td>Grants from Other Sources</td>
<td>244,485</td>
<td>270,132</td>
<td>276,940</td>
<td>219,316</td>
<td>187,931</td>
</tr>
<tr>
<td>Grants for Capital Works</td>
<td>119,150</td>
<td>321,001</td>
<td>128,603</td>
<td>174,378</td>
<td>288,380</td>
</tr>
<tr>
<td>Total Grants</td>
<td>1,341,626</td>
<td>1,667,282</td>
<td>1,536,818</td>
<td>1,603,017</td>
<td>1,862,813</td>
</tr>
<tr>
<td>Region's Total Revenue</td>
<td>9,333,569</td>
<td>10,028,171</td>
<td>11,309,681</td>
<td>12,142,395</td>
<td>12,689,813</td>
</tr>
<tr>
<td>% of Grants to Total Revenue</td>
<td>14.4</td>
<td>16.6</td>
<td>13.6</td>
<td>13.2</td>
<td>14.7</td>
</tr>
</tbody>
</table>

SOURCE: G.W. Fairholm and Benjamin B. Ayobolu, Native Authority Finance Patterns (Zaria: Institute of Administration, 1965), p.17.

This is somewhat less evident when selected Native Authorities are examined. The absolute size of grants which the Regional government gave to the NAs varied greatly with the size and services offered by the locality. Table 3.8 shows that small NAs received considerably less than the larger ones. For example, during the 1962/63 fiscal year Jama'are in Bauchi Province received 2,745 whereas Kano Native Authority received 162,240 in the same year. The size of a NA determined the scope of its activities which in turn determined its expenditures and its grant contributions from the government.

The proportion of revenue made up of grants again appears to be fairly consistent and relatively small. Gradually, however, the
TABLE 3.8

GRANTS FROM THE REGIONAL GOVERNMENT TO SELECTED NATIVE AUTHORITIES, 1958-63

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Jam'are, Bauchi</td>
<td>£1,137</td>
<td>£12,249</td>
<td>£1,307</td>
<td>£12,818</td>
<td>£2,301</td>
<td>£15,937</td>
<td>£2,681</td>
<td>£17,266</td>
<td>£2,745</td>
<td>£17,960</td>
</tr>
<tr>
<td>%</td>
<td>9.3</td>
<td>10.2</td>
<td>14.4</td>
<td>15.5</td>
<td>15.3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tiv, Benue</td>
<td>50,421</td>
<td>346,610</td>
<td>43,099</td>
<td>413,581</td>
<td>35,080</td>
<td>387,741</td>
<td>40,109</td>
<td>530,405</td>
<td>54,780</td>
<td>495,020</td>
</tr>
<tr>
<td>%</td>
<td>14.6</td>
<td>10.4</td>
<td>9.1</td>
<td>7.6</td>
<td>11.1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Biu, Borno</td>
<td>12,538</td>
<td>80,787</td>
<td>13,089</td>
<td>90,115</td>
<td>15,125</td>
<td>97,640</td>
<td>14,762</td>
<td>111,037</td>
<td>16,685</td>
<td>111,170</td>
</tr>
<tr>
<td>%</td>
<td>15.5</td>
<td>14.5</td>
<td>15.5</td>
<td>13.3</td>
<td>15.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>%</td>
<td>10.9</td>
<td>16.6</td>
<td>13.2</td>
<td>13.8</td>
<td>16.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Igbirra, Kabba</td>
<td>18,348</td>
<td>95,160</td>
<td>18,618</td>
<td>107,960</td>
<td>14,266</td>
<td>102,966</td>
<td>12,432</td>
<td>104,914</td>
<td>19,200</td>
<td>123,200</td>
</tr>
<tr>
<td>%</td>
<td>19.3</td>
<td>17.2</td>
<td>14.0</td>
<td>11.8</td>
<td>15.6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kwara, Kabba</td>
<td>12,361</td>
<td>45,688</td>
<td>10,586</td>
<td>45,905</td>
<td>11,786</td>
<td>54,912</td>
<td>12,671</td>
<td>57,152</td>
<td>15,370</td>
<td>66,055</td>
</tr>
<tr>
<td>%</td>
<td>27.1</td>
<td>23.1</td>
<td>21.5</td>
<td>22.2</td>
<td>23.2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kano, Kano</td>
<td>87,489</td>
<td>1,736,896</td>
<td>116,400</td>
<td>1,712,559</td>
<td>97,918</td>
<td>1,994,454</td>
<td>147,180</td>
<td>2,098,110</td>
<td>162,240</td>
<td>2,157,513</td>
</tr>
<tr>
<td>%</td>
<td>5.0</td>
<td>6.8</td>
<td>4.9</td>
<td>7.0</td>
<td>7.5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------</td>
<td>---------------</td>
<td>-----------------------</td>
<td>---------------</td>
<td>-----------------------</td>
<td>---------------</td>
<td>-----------------------</td>
<td>---------------</td>
<td>-----------------------</td>
<td>---------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Bida, Niger</td>
<td>₤31,037</td>
<td>₤149,573</td>
<td>₤33,797</td>
<td>₤151,512</td>
<td>₤33,720</td>
<td>₤155,168</td>
<td>₤37,339</td>
<td>₤170,094</td>
<td>₤45,710</td>
<td>₤200,722</td>
</tr>
<tr>
<td>%</td>
<td>20.8</td>
<td></td>
<td>22.3</td>
<td></td>
<td>21.7</td>
<td></td>
<td>22.0</td>
<td></td>
<td>22.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>14.8</td>
<td></td>
<td>13.4</td>
<td></td>
<td>12.0</td>
<td></td>
<td>12.5</td>
<td></td>
<td>14.3</td>
<td></td>
</tr>
<tr>
<td>Sokoto, Sokoto</td>
<td>72,671</td>
<td>892,038</td>
<td>68,116</td>
<td>902,248</td>
<td>71,919</td>
<td>1,111,049</td>
<td>67,755</td>
<td>1,121,097</td>
<td>81,095</td>
<td>1,082,825</td>
</tr>
<tr>
<td></td>
<td>8.2</td>
<td></td>
<td>7.6</td>
<td></td>
<td>6.5</td>
<td></td>
<td>6.0</td>
<td></td>
<td>7.5</td>
<td></td>
</tr>
<tr>
<td>Zaria, Zaria</td>
<td>55,856</td>
<td>400,280</td>
<td>57,721</td>
<td>429,470</td>
<td>72,592</td>
<td>461,627</td>
<td>72,508</td>
<td>480,602</td>
<td>76,566</td>
<td>569,510</td>
</tr>
<tr>
<td></td>
<td>14.0</td>
<td></td>
<td>13.4</td>
<td></td>
<td>15.7</td>
<td></td>
<td>15.1</td>
<td></td>
<td>13.4</td>
<td></td>
</tr>
</tbody>
</table>

percentage of the localities total revenue which was attributed to grants increased as is evident in Table 3.9.

Grants-in-aid received by the provinces were not only to cover recurrent expenditures for selected categories such as the payment of the salaries of the trained staff or expenses incurred with equipment and building maintenance but were also to assist the Native Authorities in providing various social services. Grants-in-aid also included contributions from such bodies as the Northern Region Development Corporation and the Nigerian Marketing Board. The NA gained revenue from these sources only if it carried out programs which affected the interests of these bodies. Unlike the Regional government grants, money from these interests declined steadily over the examined years.

Regional government grants, which did not include monies derived from community and cattle taxes, steadily increased. These grants, according to Table 3.9, made up an average of 17.1% of the total revenue available to the provinces in 1963/64. The 1964/65 financial year saw this percentage increase to 19.6%. By 1965/66, an average of 20.8% of the provinces' revenue was being received from the Northern Region's government. The proportion of locally raised revenue during this same period decreased from 82.9% in the 1963/64 fiscal year to 79.2% in 1965/66.

The policies of the military government and the transformation of the regional governments into states did nothing to reverse this pattern of the localities growing reliance upon external revenue. For example, in Benue/Plateau State the percentage of the state's total revenue that came from grants increased significantly from 1967 to 1970.5
### TABLE 3.9

**REVENUE OF THE NORTHERN PROVINCES, 1963-66**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Adamawa</td>
<td>₤103,699 (22.8%)</td>
<td>₤351,961 (77.2%)</td>
<td>₤455,660 (25.4%)</td>
<td>₤393,100 (74.6%)</td>
<td>₤526,980 (28.2%)</td>
<td>₤379,975 (71.8%)</td>
<td>₤529,240</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bauchi</td>
<td>244,268 (20.1%)</td>
<td>973,633 (79.9%)</td>
<td>1,217,901 (18.8%)</td>
<td>1,087,985 (81.2%)</td>
<td>1,339,025 (19.3%)</td>
<td>1,081,120 (80.7%)</td>
<td>1,339,025</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benue</td>
<td>149,745 (14.8%)</td>
<td>862,351 (85.2%)</td>
<td>1,012,096 (37.4%)</td>
<td>717,692 (62.6%)</td>
<td>1,147,255 (17.7%)</td>
<td>944,150 (82.3%)</td>
<td>1,147,255</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Borno</td>
<td>212,255 (13.1%)</td>
<td>1,403,214 (86.9%)</td>
<td>1,615,469 (13.4%)</td>
<td>1,602,905 (86.6%)</td>
<td>1,850,215 (15.7%)</td>
<td>1,560,380 (84.3%)</td>
<td>1,850,215</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ilorin</td>
<td>85,155 (16.3%)</td>
<td>437,275 (83.7%)</td>
<td>522,430 (108,550)</td>
<td>535,705 (16.9%)</td>
<td>644,255 (83.1%)</td>
<td>513,470 (79.7%)</td>
<td>644,255</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kabba</td>
<td>112,305 (21.6%)</td>
<td>408,189 (78.4%)</td>
<td>520,494 (189,180)</td>
<td>489,935 (27.9%)</td>
<td>679,115 (72.1%)</td>
<td>443,510 (65.3%)</td>
<td>679,115</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kano</td>
<td>227,889 (9.2%)</td>
<td>2,283,433 (90.9%)</td>
<td>2,511,322 (335,663)</td>
<td>2,478,257 (11.9%)</td>
<td>2,813,920 (88.1%)</td>
<td>392,375 (13.9%)</td>
<td>2,421,545 (86.1%)</td>
<td>2,813,920</td>
<td></td>
</tr>
<tr>
<td>Katsina</td>
<td>184,938 (15.2%)</td>
<td>1,027,584 (84.7%)</td>
<td>1,212,522 (180,635)</td>
<td>1,067,230 (14.5%)</td>
<td>1,247,865 (85.5%)</td>
<td>219,905 (17.6%)</td>
<td>1,027,960 (82.4%)</td>
<td>1,247,865</td>
<td></td>
</tr>
</tbody>
</table>
### TABLE 3.9 (Continued)

<table>
<thead>
<tr>
<th>Province</th>
<th>Grants 1963/64</th>
<th>Local Revenue 1963/64</th>
<th>Total Revenue 1963/64</th>
<th>Grants 1964/65</th>
<th>Local Revenue 1964/65</th>
<th>Total Revenue 1964/65</th>
<th>Grants 1965/66</th>
<th>Local Revenue 1965/66</th>
<th>Total Revenue 1965/66</th>
</tr>
</thead>
<tbody>
<tr>
<td>Niger</td>
<td>₦138,837 (24.4%)</td>
<td>₦429,825 (75.6%)</td>
<td>₦568,662</td>
<td>₦162,325 (22.4%)</td>
<td>₦562,945 (77.6%)</td>
<td>₦725,270</td>
<td>₦184,110 (25.4%)</td>
<td>₦541,160 (74.6%)</td>
<td>₦725,270</td>
</tr>
<tr>
<td>Plateau</td>
<td>89,499 (16.1%)</td>
<td>466,058 (83.9%)</td>
<td>555,557</td>
<td>115,195 (16.6%)</td>
<td>579,680 (83.4%)</td>
<td>694,875</td>
<td>131,905 (18.0%)</td>
<td>562,970 (81.0%)</td>
<td>694,875</td>
</tr>
<tr>
<td>Sardauna</td>
<td>52,112 (15.2%)</td>
<td>290,694 (84.8%)</td>
<td>342,806</td>
<td>62,665 (15.6%)</td>
<td>339,895 (84.4%)</td>
<td>402,560</td>
<td>77,850 (19.3%)</td>
<td>324,710 (80.7%)</td>
<td>420,560</td>
</tr>
<tr>
<td>Sokoto</td>
<td>227,120 (13.4%)</td>
<td>1,470,604 (86.6%)</td>
<td>1,697,724</td>
<td>261,560 (14.5%)</td>
<td>1,545,320 (85.5%)</td>
<td>1,806,880</td>
<td>306,230 (17.0%)</td>
<td>1,500,650 (83.0%)</td>
<td>1,806,880</td>
</tr>
<tr>
<td>Zaria</td>
<td>128,075 (19.8%)</td>
<td>518,765 (80.2%)</td>
<td>646,840</td>
<td>145,030 (20.1%)</td>
<td>575,025 (79.9%)</td>
<td>720,055</td>
<td>158,500 (22.0%)</td>
<td>561,555 (78.0%)</td>
<td>720,055</td>
</tr>
</tbody>
</table>

Governments of the Regions, subsequently states, made grants-in-aid to Local Authorities in their areas not only as contributions to local revenue but also for the promotion of certain local services meeting desired standards. The extent to which grants were used as a means of financial control over localities depends on the types of grants used; the proportion of the grants to the total local revenue; and whether particular conditions were attached to the spending of the grants-in-aid. The northern states' governments continued to follow the grant system of the former Regional governments, specific grants being paid on percentage or unit basis for various recurrent services and also for capital development projects. These specific grants when combined with assigned revenue made up an overwhelming percentage of local revenue which was not locally controlled.

In the 1973/74 fiscal year, the Federal Military Government granted one million naira to each of the twelve states. The money was to be used as the basis of a loan fund for Local Governments which each state was expected to establish. Even though this was never done, in 1974/75 an additional grant of N18 million was contributed by the FMG. In addition to failing to establish a loan fund for localities, the states also ignored a federal request to provide a matching grant. The states were more concerned with experimenting with varying forms of organization than they were with providing a basis for the financial autonomy of the Local Authorities. In fact, by 1976, the revenue status of the localities had seriously declined. Because of frequent changes in the revenue sharing arrangements; the inability of the sources, and the collection of local revenue that provided adequately for Local
Authorities and because most of the residual power inherited from the Native Authorities by the Local Authorities had disappeared, most Local Authorities welcomed the reforms offered in the 1976 Guidelines.

Local Government Revenue After the Reforms

The Federal Military Government's commitment to make Local Government a viable third tier of government in Nigeria was supposed to be based on standards clearly stated in the Guidelines. In order to govern at the grassroots level as envisioned by the reformers, the Guidelines defined Local Government boundaries, listed their functions and allowed provisions for ensuring adequate human and financial resources.

To underline its determination to ensure that the finances of the nation's newly established 300 Local Governments were on a sound footing, the FMG decided to write off the outstanding Local Government debts to the states. This was accompanied by a grant of N100 million to the new 19 states for the initial establishment of the Local Governments. This grant was disbursed on the basis of 25% being shared equally between the states while the remaining 75% was shared on the basis of population. This same ratio was used as the basis for the federal grants given from 1977 through 1980. Table 3.10 details the amounts received by each of the eight northern states during this time. These years saw the federal government distribute a total of N250 million in 1978/79 and another N300 million in 1979/80.

During this time money was not only received from the FMG but also from the states. Local Governments in this era enjoyed unprecedented improvement in their finances. Prior to 1976, the main sources of
TABLE 3.10

DISTRIBUTION OF FEDERAL GRANTS AMONG NORTHERN STATES, 1976-80

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Bauchi</td>
<td>2,431,296</td>
<td>₦4,593,289</td>
<td>₦11,483,223</td>
<td>₦6,889,934</td>
<td>₦15,437,584</td>
</tr>
<tr>
<td>Borno</td>
<td>2,997,498</td>
<td>₦5,350,789</td>
<td>₦13,376,973</td>
<td>₦8,026,184</td>
<td>₦15,292,692</td>
</tr>
<tr>
<td>Gongola</td>
<td>2,605,263</td>
<td>₦4,825,789</td>
<td>₦12,064,473</td>
<td>₦7,238,684</td>
<td>₦16,596,720</td>
</tr>
<tr>
<td>Kaduna</td>
<td>4,098,306</td>
<td>₦6,835,789</td>
<td>₦17,089,473</td>
<td>₦10,253,684</td>
<td>₦16,754,784</td>
</tr>
<tr>
<td>Kano</td>
<td>5,774,840</td>
<td>₦9,093,289</td>
<td>₦22,733,223</td>
<td>₦13,639,934</td>
<td>₦21,364,984</td>
</tr>
<tr>
<td>Niger</td>
<td>1,194,508</td>
<td>₦2,928,289</td>
<td>₦7,320,723</td>
<td>₦4,392,434</td>
<td>₦13,343,236</td>
</tr>
<tr>
<td>Plateau</td>
<td>2,026,657</td>
<td>₦4,045,789</td>
<td>₦10,114,473</td>
<td>₦6,068,684</td>
<td>₦14,080,868</td>
</tr>
<tr>
<td>Sokoto</td>
<td>4,538,787</td>
<td>₦7,428,289</td>
<td>₦18,570,723</td>
<td>₦11,142,434</td>
<td>₦18,862,304</td>
</tr>
<tr>
<td>Total</td>
<td>21,573,253</td>
<td>₦45,101,315</td>
<td>₦112,753,280</td>
<td>₦67,651,972</td>
<td>₦131,945,160</td>
</tr>
<tr>
<td>Total Federal Grant</td>
<td>100,000,000</td>
<td>250,000,000</td>
<td>150,000,000</td>
<td>300,000,000</td>
<td></td>
</tr>
</tbody>
</table>

SOURCES: New Nigerian Newspapers, 18 April 1979
revenue for the localities were community taxes, court fines and fees, cattle taxes and grants from the state and federal ministries. After the reforms, Local Governments had jurisdiction over property tax, market and trading licenses and fees, motor park dues, entertainment tax, motor vehicle tax and other licenses' fees and land registration fees. Prior to the reforms, the FMG did not contribute directly to the treasuries of Local Governments while state government grants were often meagre in addition to being paid in arrears. In some cases as can be seen in Table 3.11, the states defaulted in the payment of these grants.

### Table 3.11

<table>
<thead>
<tr>
<th>Source</th>
<th>1977/78</th>
<th>% of Total Revenue</th>
<th>1978/79</th>
<th>% of Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Grant</td>
<td>₦612,532</td>
<td>49.1%</td>
<td>₦381,266</td>
<td>15.3%</td>
</tr>
<tr>
<td>State Grant</td>
<td>504,629</td>
<td>40.4%</td>
<td>572,517</td>
<td>23.0%</td>
</tr>
<tr>
<td>Education Grant</td>
<td>NA</td>
<td>NA</td>
<td>1,297,335</td>
<td>52.2%</td>
</tr>
<tr>
<td>All Grants</td>
<td>1,117,161</td>
<td>89.5%</td>
<td>2,251,118</td>
<td>90.6%</td>
</tr>
<tr>
<td>Community Taxes</td>
<td>68,539</td>
<td>5.5%</td>
<td>109,070</td>
<td>4.4%</td>
</tr>
<tr>
<td>Cattle Tax</td>
<td>NA</td>
<td>NA</td>
<td>25,728</td>
<td>1.0%</td>
</tr>
<tr>
<td>Licenses, fees and rents</td>
<td>16,691</td>
<td>1.3%</td>
<td>31,773</td>
<td>1.3%</td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>46,116</td>
<td>3.7%</td>
<td>66,837</td>
<td>2.7%</td>
</tr>
<tr>
<td>All Non-grant Revenue</td>
<td>131,346</td>
<td>10.5%</td>
<td>233,408</td>
<td>9.4%</td>
</tr>
</tbody>
</table>

After 1976, federal and state contributions became the major source of Local Government revenue. The joint contribution of these two tiers of government comprised no less than 60% of the total revenue in most localities. In some cases, these joint contributions accounted for over 80% of the localities' total revenue. An outstanding exception to this rule was Kano Local Government.

However, Bauchi Local Government's revenue status was very exemplary of the Local Governments throughout the whole of the northern states after the reforms. A typical characteristic of these governments can be seen in Bauchi LG's increased dependence upon grants from the federal and state governments. In the 1977/78 fiscal year, 89.5% of the revenue was derived from these sources. By 1979/80, this percentage had increased to 94.6%. This trend was accompanied by a corresponding drop in the proportion of the revenue generated locally. In 1977/78, 10.5% came from local sources. By 1979/80, it had dropped to 5.4%. These trends are also apparent when the Local Governments' revenue of an entire state is examined. Table 3.12 provides data pertaining to Kaduna State.

In Kaduna State, the gradual increase of locality reliance on government grants is not so apparent because of the state's efforts to take advantage of local revenue sources. These efforts were relatively successful until the 1980/81 fiscal year. In October 1979, the first elected governor of Kaduna State abolished the state's community and cattle taxes. By the end of the following financial year, the estimated loss of revenue as a consequence of the abolition of the community tax alone was approximately six million naira. In this year the proportion of revenue generated by the localities for their own use dropped from
TABLE 3.12

KADUNA STATE'S LOCAL GOVERNMENTS' REVENUE, 1977-81

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Grant</td>
<td>₦17,091,348</td>
<td>₦10,254,809</td>
<td>₦16,750,000</td>
<td>₦19,006,000</td>
</tr>
<tr>
<td></td>
<td>(50.9%)</td>
<td>(38.2%)</td>
<td>(59.0%)</td>
<td>(69.4%)</td>
</tr>
<tr>
<td>State Grant</td>
<td>₦11,491,875</td>
<td>₦9,259,070</td>
<td>₦1,000,000</td>
<td>₦5,400,000</td>
</tr>
<tr>
<td></td>
<td>(33.7%)</td>
<td>(34.4%)</td>
<td>(3.5%)</td>
<td>(19.7%)</td>
</tr>
<tr>
<td>All Grants</td>
<td>₦28,583,223</td>
<td>₦19,513,879</td>
<td>₦17,750,000</td>
<td>₦24,406,000</td>
</tr>
<tr>
<td></td>
<td>(84.6%)</td>
<td>(72.6%)</td>
<td>(62.5%)</td>
<td>(89.1%)</td>
</tr>
<tr>
<td>Locally Generated Revenue</td>
<td>₦5,539,674</td>
<td>₦7,360,739</td>
<td>₦10,627,594</td>
<td>₦2,985,484</td>
</tr>
<tr>
<td></td>
<td>(16.2%)</td>
<td>(27.4%)</td>
<td>(37.4%)</td>
<td>(10.9%)</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>₦34,122,897</td>
<td>₦26,874,618</td>
<td>₦28,377,594</td>
<td>₦27,391,484</td>
</tr>
</tbody>
</table>


37.4% in 1979/80 fiscal year to 10.9% in the 1980/81 financial year.

During this same time the dependence of the Local Governments in Kaduna State on grants increased from 62.5% to 89.1%.

The low proportional contribution of revenue derived from local sources is evident when another perspective is taken by looking at several Local Governments in several states. Table 3.13 shows that the percentage of locally generated revenue in the Local Governments averaged only 11% of their total revenue. In the 1979/80 fiscal year, over three-quarters of the locally generated revenue was derived from the community tax. This table also indicates that these Local Governments averaged 77.0% of their total local revenue from haraji. Many localities received over 80% of their revenue through this source. The community tax in 1980...
### TABLE 3.13

**LOCALLY GENERATED REVENUE IN SELECTED LOCAL GOVERNMENTS, 1979/80**

<table>
<thead>
<tr>
<th>LG and State</th>
<th>Community Tax Revenue</th>
<th>Other Local Revenue</th>
<th>Total Local Revenue</th>
<th>Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Akko, Bauchi</td>
<td>₦419,870</td>
<td>₦176,820</td>
<td>₦596,690 (13.5%)</td>
<td>₦4,414,550</td>
</tr>
<tr>
<td>Gombe, Bauchi</td>
<td>183,000</td>
<td>61,550</td>
<td>244,550 (9.2%)</td>
<td>2,664,661</td>
</tr>
<tr>
<td>Ningi, Bauchi</td>
<td>194,000</td>
<td>95,150</td>
<td>289,150 (12.1%)</td>
<td>2,383,680</td>
</tr>
<tr>
<td>Agaie, Niger</td>
<td>70,000</td>
<td>47,050</td>
<td>117,050 (6.3%)</td>
<td>1,844,648</td>
</tr>
<tr>
<td>Magana, Niger</td>
<td>208,796</td>
<td>32,930</td>
<td>241,726 (6.2%)</td>
<td>3,882,612</td>
</tr>
<tr>
<td>Malunfashi, Kaduna</td>
<td>408,888</td>
<td>114,720</td>
<td>523,608 (11.2%)</td>
<td>4,483,993</td>
</tr>
<tr>
<td>Saminaka, Kaduna</td>
<td>254,016</td>
<td>68,704</td>
<td>322,720</td>
<td>NA</td>
</tr>
<tr>
<td>Argungu, Sokoto</td>
<td>370,390</td>
<td>58,410</td>
<td>428,800 (9.6%)</td>
<td>4,483,993</td>
</tr>
<tr>
<td>Bunza, Sokoto</td>
<td>400,000</td>
<td>72,860</td>
<td>472,860 (14.2%)</td>
<td>3,339,092</td>
</tr>
<tr>
<td>Gummi, Sokoto</td>
<td>307,550</td>
<td>60,280</td>
<td>367,830 (14.0%)</td>
<td>2,649,681</td>
</tr>
</tbody>
</table>


represented the single most important source of local revenue by forming the mainstay of Local Government finances. By 1980, however, all of the states in the north had abolished it as the elected officials had
pledged to do during their 1979 election campaigns.

According to an official in Zaria Local Government, the civilian administration abolished community and cattle taxes in an attempt to "lessen the common man's burden". This same official admits however, that in Zaria the Local Government was forced to increase the rates on other revenue sources thereby maintaining or increasing the individuals tax burden. These rate increases in Zaria Local Government did not begin, though, until after the effects of the diminished revenue began to be felt.

**TABLE 3.14**

ZARIA LOCAL GOVERNMENT REVENUE, 1977-79

<table>
<thead>
<tr>
<th>Source</th>
<th>1977/78</th>
<th>% of Total</th>
<th>1978/79</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal and State Grants</td>
<td>₦2,754,208</td>
<td>80.7</td>
<td>₦1,691,164</td>
<td>70.3</td>
</tr>
<tr>
<td>Community Development Grants</td>
<td>21,510</td>
<td>0.6</td>
<td>12,605</td>
<td>0.5</td>
</tr>
<tr>
<td>All Grants</td>
<td>2,797,228</td>
<td>81.3</td>
<td>1,703,769</td>
<td>70.8</td>
</tr>
<tr>
<td>Community Tax</td>
<td>343,195</td>
<td>10.0</td>
<td>363,226</td>
<td>15.1</td>
</tr>
<tr>
<td>Licenses and Fees</td>
<td>49,398</td>
<td>1.4</td>
<td>71,021</td>
<td>3.0</td>
</tr>
<tr>
<td>Property Rates</td>
<td>5,008</td>
<td>0.2</td>
<td>444</td>
<td>0.02</td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>117,576</td>
<td>3.4</td>
<td>116,695</td>
<td>4.8</td>
</tr>
<tr>
<td>Commercial Undertakings</td>
<td>102,204</td>
<td>3.0</td>
<td>149,164</td>
<td>6.2</td>
</tr>
<tr>
<td>All Non-grant Revenue</td>
<td>617,383</td>
<td>18.0</td>
<td>700,552</td>
<td>29.1</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>3,414,611</td>
<td></td>
<td>2,404,321</td>
<td></td>
</tr>
</tbody>
</table>

Table 3.14 shows that the community tax, local licenses and fees, and the commercial undertakings of Zaria Local Government increased significantly between 1977 and 1979. The share of this locality's revenues generated at the local level increased from 18% in 1977/78 to 29% in 1978/79. This anomalous trend, however, was not due to the government's improved efficiency in collecting revenue or its perceptive tapping of previously untapped revenue sources. It was due though to the increasing of these rates in each of the above categories.

Another Local Government whose revenue patterns seem to be an aberration is Kano Metropolitan Local Government. Prior to 1977, Kano received nearly 90% of its revenue from haraji while another 5%-8% came from the cattle tax. When these taxes were respectively reduced and abolished, miscellaneous revenue made up of fees, licenses, special services and commercial undertakings became the major sources of revenue. Table 3.15 indicates that a relatively large amount of revenue was derived from these sources.

### TABLE 3.15

KANO METROPOLITAN LOCAL GOVERNMENT REVENUE, 1978-80

<table>
<thead>
<tr>
<th>Source</th>
<th>1977/78</th>
<th>% of Total</th>
<th>1978/79</th>
<th>% of Total</th>
<th>1979/80</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Grant</td>
<td>₦1,042,635</td>
<td>21.3</td>
<td>₦1,042,635</td>
<td>21.3</td>
<td>₦1,044,597</td>
<td>20.1</td>
</tr>
<tr>
<td>State Grant</td>
<td>396,495</td>
<td>8.1</td>
<td>381,810</td>
<td>7.8</td>
<td>384,578</td>
<td>7.4</td>
</tr>
<tr>
<td>Other</td>
<td>78,320</td>
<td>1.6</td>
<td>83,215</td>
<td>1.7</td>
<td>15,591</td>
<td>0.3</td>
</tr>
<tr>
<td>All Grants</td>
<td>1,517,450</td>
<td>31.0</td>
<td>1,507,660</td>
<td>30.8</td>
<td>1,444,766</td>
<td>27.8</td>
</tr>
<tr>
<td>Community Tax</td>
<td>283,910</td>
<td>5.8</td>
<td>288,805</td>
<td>5.9</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td>3,093,640</td>
<td>63.2</td>
<td>3,093,640</td>
<td>63.2</td>
<td>3,752,234</td>
<td>72.2</td>
</tr>
<tr>
<td>All Non-grant</td>
<td>3,377,550</td>
<td>69.0</td>
<td>3,382,445</td>
<td>69.1</td>
<td>3,752,234</td>
<td>72.2</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>4,895,000</td>
<td></td>
<td>4,895,000</td>
<td></td>
<td>5,197,000</td>
<td></td>
</tr>
</tbody>
</table>
These relatively large amounts that were derived reflect Kano's internal structural changes rather than a newly found efficiency or revenue source. As a result of the 1976 Guidelines, Kano Township was absorbed into Kano Metropolitan Local Government and with it came increased revenue. Two major markets, many kiosks, motorparks and lorry parks and several types of licensing functions were also absorbed thereby dramatically increasing locally generated revenues. Because of this, the degree to which Kano depended on state and federal money was not as great as most other Local Governments.

Table 3.16 illustrates that even before the abolition of community taxes, the Local Governments' major source of both recurrent and capital revenue was governmental grants which included general grants and specific grants such as educational grants. The two years shown in Table 3.16 were chosen deliberately in order to compare the position before and after the abolition of community taxes. Before the abolition of haraji, Local Governments were dependent on grants for an average of 87.4% of their revenue. When haraji was abolished this dependency was deepened. In 1981, the average Local Government depended on grants for about 95% of their annual revenue. In the case of Wurno Local Government in Sokoto State this dependence was 99.6% in 1981.

Characteristics and Problems of Current Revenue Sources

Besides grants from the federal and state governments, Local Governments' councils were authorized to raise revenue from several sources. These sources included community taxes whose rates could be determined by the individual Local Governments; licenses, permits, dues, charges or fees specified by any by-laws or rules made by the Local
### TABLE 3.16

LOCAL GOVERNMENTS' DEPENDENCE ON GRANTS, 1979-81

<table>
<thead>
<tr>
<th>LG &amp; State</th>
<th>1979/80 Grants</th>
<th>1979/80 Total Revenue</th>
<th>1980/81 Grants</th>
<th>1980/81 Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alkabri, Bauchi</td>
<td>₦2,312,567</td>
<td>₦2,658,156</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td></td>
<td>(87.0%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gombe, Bauchi</td>
<td>2,344,571</td>
<td>2,664,661</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td></td>
<td>(88.0%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tafawa Balewa,</td>
<td>2,654,289</td>
<td>2,939,452</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Bauchi</td>
<td>(90.3%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Saminaka, Kaduna</td>
<td>3,651,289</td>
<td>4,169,397</td>
<td>₦1,258,558</td>
<td>₦1,500,000</td>
</tr>
<tr>
<td></td>
<td>(88.0%)</td>
<td></td>
<td>(84.0%)</td>
<td></td>
</tr>
<tr>
<td>Agaie, Niger</td>
<td>1,680,602</td>
<td>1,844,648</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td></td>
<td>(91.1%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chanchaga, Niger</td>
<td>6,656,020</td>
<td>7,272,790</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td></td>
<td>(91.5%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Magma, Niger</td>
<td>3,356,374</td>
<td>3,882,612</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td></td>
<td>(86.4%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Argungu, Sokoto</td>
<td>3,979,708</td>
<td>4,483,993</td>
<td>4,316,490</td>
<td>4,392,850</td>
</tr>
<tr>
<td></td>
<td>(89.0%)</td>
<td></td>
<td>(98.3%)</td>
<td></td>
</tr>
<tr>
<td>Bunza, Sokoto</td>
<td>2,882,132</td>
<td>3,339,092</td>
<td>4,567,136</td>
<td>4,785,256</td>
</tr>
<tr>
<td></td>
<td>(86.3%)</td>
<td></td>
<td>(98.3%)</td>
<td></td>
</tr>
<tr>
<td>Gummi, Sokoto</td>
<td>2,211,771</td>
<td>2,989,041</td>
<td>3,320,640</td>
<td>3,423,870</td>
</tr>
<tr>
<td></td>
<td>(74.0%)</td>
<td></td>
<td>(98.0%)</td>
<td></td>
</tr>
<tr>
<td>Bondinga, Sokoto</td>
<td>2,843,628</td>
<td>3,174,873</td>
<td>2,870,430</td>
<td>3,091,847</td>
</tr>
<tr>
<td></td>
<td>(90.0%)</td>
<td></td>
<td>(93.0%)</td>
<td></td>
</tr>
<tr>
<td>Wurno, Sokoto</td>
<td>3,172,286</td>
<td>3,578,986</td>
<td>4,605,360</td>
<td>4,623,510</td>
</tr>
<tr>
<td></td>
<td>(87.6%)</td>
<td></td>
<td>(99.6%)</td>
<td></td>
</tr>
</tbody>
</table>


Government; receipts derived from any public utility concern or any service or undertaking of the Local Government; rents derived from the letting or leasing of any property belonging to the Local Government; any sums of money which may be assigned to a LG by any public corporation; interest on the investment funds of a Local Government; any grants re-
ceived from another Local Government; and any special rates levied by the locality to defray the expenses and debts incurred upon the execution of any project.  

These revenue sources fell under budget classifications for revenue which had been in existence long before the 1976 reforms. They represent the primary sources of locally generated revenue at the Local Governments disposal. The most promising of these sources, though, has never been fully utilized. Since the early 1960s, the possibility of extending the property tax, for example, had been considered and proposed over and over again. The Native Authority Law empowered the NAs to collect this rate. It was, however, never done. If property rating had been introduced it would have made a reduction in the community tax rates possible.

Local Governments during the Second Republic were also empowered to collect property taxes along with any district, council, education and development rates seen fit to levy. The Guidelines strongly encouraged localities to make use of these rates, particularly the property tax. The Guidelines stated that "In respect of local resources the only one which can be made to yield really large sums is Property Rating the use of which should be extended to all Local Governments progressively, beginning with the urban areas." 

From available data, it appears as if only urban based Local Governments attempted or even had the capacity to generate revenue through this source. For example, Sokoto Local Government, an urban based entity, expected to raise about one million naira or 79% of its total estimated local revenue of N1,270,413 from property rate while Argungu Local
Government, also in Sokoto State, a rural based authority, was only expecting to generate ₦1,000 or 0.31% of its 1980/81 total local revenue from this source. Likewise, while Kaduna Local Government, an urban based government, raised ₦250,000 or 47% of its estimated local revenue of ₦534,248 from rates, primarily property rates, in the 1979/80 fiscal year. Malumfashi Local Government, a rural based authority, had to rely exclusively on the community tax for its local revenue of ₦480,000. No revenue from rates was collected.10

The Local Governments suffered many of the same difficulties encountered by the Native Authorities in the application of the property tax. A primary difficulty being the lack of efficient staff who had the knowledge of properly valuating property. Some property, for instance, that is normally durable in other countries is not durable in Nigeria. A prime example being the thatched mud buildings used commonly. This along with the problems involved with collecting and administering the tax stifled the localities use of its full potential.

Another source of revenue whose potential was not fully realized came under the heading of local licenses, fees and rates. These involve about thirty revenue sources which included advertisement fees, bicycle licenses, rents and plot fees, and firearms licenses. Despite the large number of items, this category’s contributions to the total local revenue was on the average less than 10%. In fact, according to a report made to the federal government, the revenue collected from most of these sources was far outweighed by the administrative costs of collecting them. It was also reported that no serious attempt had been made by a majority of Local Governments to review and restructure these revenue
items for the past twenty years. Attempts had been made to revise, usually upwards, the more common fees and rates such as bicycle licenses and advertisement fees. Potentially, the multiplicity of items under this revenue heading provided ample room for the generation of much more revenue than was presently being derived.  

Revenue generated by investments was another category under which the localities were empowered to employ. Under the NA system it accounted for only a small percentage of local revenue. From 1958 to 1962, interests on investments and loan repayments formed just over one percent of the local revenue. At the time, the NAs were lawfully able to invest surplus funds with the overall approval of the Minister of Finance. Investments were also made in Nigerian savings bonds and other bonds. The total face value investment of the Native Authorities in 1958 was £2.46 million. This decreased to £2.15 million in 1962, a decline of 12.7%. The primary cause for this dip was due to the increased expenditure by the NAs on service programs and social and economic development thereby reducing the amount available for investment. During this time Kano Native Authority invested the highest amount. It invested just over £5 million in 1958. By 1962, that figure had dropped to £400,000. This can be compared to Kwara Native Authority which invested just over £6,000 in 1958 and just over £5,500 in 1962. Other small NAs invested far less than these amounts.

The commercial undertakings were also not effectively used by the Local Governments. Revenue from investments did not make up a significant component of their finances. The Local Governments did not pay serious
attention to this source of funding.14

Problems of Major Revenue Sources

The most dominant source of Local Government revenue was governmental grants. State and federal governments' grants comprised well over 85% of the revenue available to most Local Governments. Any difficulties involved with the reception, anticipated amount or the certainty of these grants caused major problems for the locality.

Prior to the 1976 reforms, only state governments were involved in making grants to the Local Governments.15 Many of these grants were "matching grants". The state provided a sum equal to the amount raised by each Local Government for the performance of a specified function. Unfortunately, the status of these grants was irregular and unreliable. A locality could not depend on consistently receiving an expected amount from the state. This relationship did not change after the 1976 reforms.

A survey conducted in 1980 among Local Government officials reported that delays were often experienced by Local Governments in the receipt of not only state but also federal grants. Of the 132 individuals responding, 64.4% said that the federal government had recently been in arrears in disbursing promised grants to the respondents' Local Governments while 80.3% stated that their states' governments had recently been in arrears in giving its promised grants.

Table 3.17 illustrates major discrepancies between the amount promised and the amounts actually received. These discrepancies coupled with the giving of grants in arrears adversely affected the localities. The confusion and delays surrounding the quarterly allocation of state
### TABLE 3.17

STATE AND FEDERAL GRANTS TO SELECTED LOCAL GOVERNMENTS, 1976-80

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Bauchi, Bauchi</td>
<td>State</td>
<td>₦504,629</td>
<td>₦504,629</td>
<td>₦621,791</td>
<td>₦621,791</td>
<td>₦272,521</td>
<td>₦272,521</td>
<td>₦443,370</td>
<td>₦443,370</td>
</tr>
<tr>
<td></td>
<td>Federal</td>
<td>612,532</td>
<td>612,532</td>
<td>1,673,825</td>
<td>1,673,825</td>
<td>1,678,601</td>
<td>1,678,601</td>
<td>2,019,907</td>
<td>2,019,907</td>
</tr>
<tr>
<td>Chanchaga, Niger</td>
<td>State</td>
<td>NA</td>
<td>NA</td>
<td>3,279,802</td>
<td>3,351,152</td>
<td>1,334,210</td>
<td>395,164</td>
<td>979,970</td>
<td>899,611</td>
</tr>
<tr>
<td></td>
<td>Federal</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>2,170,310</td>
<td>1,411,555</td>
<td>3,676,050</td>
<td>2,700,510</td>
</tr>
<tr>
<td>Yola, Gongola</td>
<td>State</td>
<td>NA</td>
<td>NA</td>
<td>204,570</td>
<td>136,382</td>
<td>326,120</td>
<td>258,739</td>
<td>50,393</td>
<td>NA</td>
</tr>
<tr>
<td></td>
<td>Federal</td>
<td>NA</td>
<td>NA</td>
<td>498,000</td>
<td>197,461</td>
<td>890,500</td>
<td>770,500</td>
<td>689,438</td>
<td>NA</td>
</tr>
</tbody>
</table>

**SOURCE:** Abubakar Y. Aliyu and Peter H. Koehn, Local Autonomy and Intergovernmental Relations in Nigeria (Zaria: Department of Local Government Studies, 1982), pp. 64-69.
and federal grants to Local Governments constrained local financial autonomy and efficiency. In the first year following the reform, the Kano State government promised and paid ₦550,000 to Hadejia Local Government. However, by December 1977, the federal government was ₦493,148 in arrears of its promised payments to Hadejia. The Local Government had been unable to implement most of its approved capital projects, not only because of the known shortage of funds, but also because of uncertainty about their receipt in the future. In the face of such uncertainty over the distribution of federal grant funds, the Hadejia Local Government council decided to keep a reserve of ₦250,000 to meet its unavoidable overheads and recurrent expenditures for the coming quarter. In consequence, money available through savings and the Kano State grants remained unused for intended capital development due directly to the failure of the federal government to fulfill its commitment.17

Another problem with the revenue sources of many Local Governments was their extreme dependence on federal and state grants. Tables 3.11; 3.12; 3.13;17 clearly indicate how much the localities were reliant upon external sources for their financial viability. The 1976 Guidelines were the basis of the 1979 federal Constitution's provisions regarding Local Governments. These two documents were specifically concerned with the financial viability of Local Governments. Both were effectively ignored. These ignored provisions were designed to allow for the supervised but unsubordinated existence of Local Government as an effective third tier of government. It was here that the collection and use of sources of revenue totally independent of the state and federal govern-
ments were to come into their own. The Local Governments, however, did not take advantage of their full jurisdiction. They, instead, came to "exist as parasites on grants from the governments". This parasitical relationship was not entirely the fault of the localities. Certain administrative relationships required the subservient position of localities in relation particularly to the state governments.

The availability of adequate revenue is an obvious essential for the development of Local Government activity. However at present, Local Governments in Nigeria have a paucity of sources of revenue. The productive property tax widely used in other countries is seldom found in Nigeria. Government grants have not resulted from comprehensive reviews of Local Government expenditures and revenue needs. The grant structure is not related to the financial needs of Local Governments.

These observations were made in 1969. The 1976 Guidelines did little to alleviate perceived problems.

Financial Controls at the Administrative Level

Local Governments were not financially autonomous. They depended on other levels of government not only for the majority of their revenue but also for permission and guidance in using it. This was not in harmony with the spirit of the 1976 Guidelines.

At the federal level, localities were legitimately obliged to expect 10% of the national resources as stipulated by the National Assembly. However, in the 1982/83 fiscal year Local Government could officially expect only 7.8%. This money was deposited in a constitutionally mandated "State Joint Local Government Account" which was controlled by the States' Houses of Assembly. House legislation permitted the accounts of the Local Governments to be credited. The locality depended upon the discretion of the state in receiving its federally
allocated revenue.

The full character of the state's dominance over the Local Governments' finances was more apparent in the formulation of the localities annual budget. The state Ministry for Local Government played a commanding role in the preparation of Local Government estimates for the upcoming fiscal year. The budgetary process began with a Call Circular issued by the Permanent Secretary of the Ministry. The Call Circular directed the Local Government to begin the preparation of estimates that would cover the new financial year. This directive was used by the state to impose major restrictions on local autonomy by the specifying the proportion of total spending to be allocated to recurrent and capital expenditures; percentage allocations to particular departments; and the ration of personnel emoluments to other charges. For example, in Borno State, during the years immediately following the reforms, the following restrictions were placed on the Local Government regarding the preparation of their budgets: 1) expenditures on education should not exceed 35% of recurrent revenue; 2) 30% of recurrent revenue should go to capital expenditures; 3) 10% of the total revenue must be reserved. In Bauchi State in 1977, the Permanent Secretary instructed the Secretaries of the Local Governments to make sure only projects that were vital and necessary for the development of their localities were included in the estimates. More specifically, he directed that with the exception of the water, roads, health and education subsectors, concentrations should only be given to those capital projects which cost relatively little to maintain.

The next stage in the budgetary process was for each Local Govern-
ment to prepare its advance proposals. This not only took into consideration the dictates of the Call Circular but also each section and department head was expected to discuss his draft proposals with relevant state government field representatives in the area to ensure that any proposals submitted were not inconsistent with state government policy. Field agents from the state Water Board and Ministries of Works, Education, Health, Agriculture and Natural Resources, Rural and Community Development used this consultation period to advise the department heads of their agencies intentions for the area and attempted to ascertain whether or not the Local Government could find sufficient numbers of qualified personnel to operate the proposed projects.

The department heads then met with the Local Government Treasurer and Secretary in order to produce a draft of advanced proposals which were duly approved by the full Council of the Local Government. These locally approved estimates were then sent to the Ministry where state government intervention in local budget policy formation assumed its most overt and pronounced form. Substantial cuts were prone to be made in the Local Government's estimates based on the principles of balanced budgeting and conservative revenue sharing. Each item in the expenditure estimates was reviewed by the Ministerial Local Government Estimates Committee. Whenever the invited representatives of the Local Government could not give an adequate explanation or defense for a particular expenditure, the item was deleted. Following the Ministry's deletions, reductions, and insertions the estimates were returned to the Local Government for resubmission as amended.23

This process provided the state with an excellent opportunity to
persevere and promote its own priorities with regard to local expenditures at the same time that it cut funds for projects which it viewed as inconsistent with state policy or simply out of line with its interpretation of what a Local Government should do to benefit its residents. Two principle aims of the 1976 Guidelines seem here to have been completely defeated.

(a) To make appropriate services and development activities responsive to Local wishes and initiatives by devolving or delegating them to local representative bodies.
(b) To facilitate the exercise of democratic self-government close to the local levels of our society, and to encourage initiative and leadership potential.24

State government agencies retained virtually unfettered authority over Local Government despite the 1976 reforms by successfully challenging local budget allocation proposals and insisting upon their revision.

The reforms, however, did call on the Ministries for Local Government to monitor how resources were used. The state was expected to ensure that Local Government carried out their functions in an efficient manner.25 It is doubted whether dictatorial control over the local budgetary process was the intended means to achieve these ends. However, it can be argued that audits have a proper role in the fulfillemnt of the Guidelines objectives.

Both internal and external audits were used in periodically monitoring the financial status of the Local Governments. The duties of the Internal Audit Department were absolutely essential if fraud and embezzlements were to be detected. This department was directly accountable to the Local Government Councils in the northern states that did not have internal audits.

External government audits of local authorities were supposed to
be conducted by auditors from the Audit Department of the state. External audits, though, were often not held. In many cases, they were two or more years behind. Kaduna State, for example, had not had an audit for over five years prior to the end of the Second Republic despite the provisions of the Public Finance Control and Management Law. The infrequency of these efforts minimized the effectiveness of audits as a means of controlling fraudulent practices. Many times the guilty parties were long gone when the external audits came to "vouch". Moreover, the situation was further complicated by the auditors themselves having little knowledge of the Local Government or its functions and responsibilities. These officials were often in short supply while lacking adequate training in accounting or auditing skills.

Another obstacle to the audit was poor recordkeeping. In response to a survey conducted by the Department of Local Government Studies of Ahmadu Bello University in Zaria. In 1981, only 12 out of 82 (14.6%) of responding Local Governments stated that they had reconciled the completed and submitted audit reports with their annual accounts and annual budgets. The monthly reconciliation of the financial performance of the Local Government was often not done because either the actual liquidity position of the Local Government was not known and/or no accurate statement of the month's expenditures existed. The accounting books could not therefore be balanced; the annual accounts could not be drawn up; and the audit became a forgotten exercise. As in the case of Gombe Local Government, Bauchi State had never undergone an audit.

This dearth of recordkeeping affected more than the audit procedures. The budgetary process was also severely handicapped by this pro-
blem. In fact, it was a primary reason why only budgets using "estimate" figures, rather than "actual" figures, were available. Poor accounting records prohibited officials from drawing up a sound budget based on the real financial condition of their Local Governments. A Local Government which could not submit its annual financial statement when it was due was not only inauditable but was also not in a position to plan or forecast trends or to control development in its area of authority as it should.

Summary

The financial position of the Local Government was of the greatest importance. The degree of financial independence determined to a large extent the degree of local autonomy. Unfortunately, in the light of Local Government's excessive reliance upon external grants, local authorities tended to more closely resemble disbursing agents of the state and federal governments in the years during the Second Republic rather than being an autonomous third tier of government.

Local revenue such as local fees, rents and taxes were not able to meet the constitutional responsibility of Local Governments and precipitated the localities reliance on grants to meet their rising expenses. These grants were undependable for a variety of reasons, major of which was that the federal and state grants were derived from funds generated by oil sales. Approximately, 90% of the federal revenue came from this source which fluctuated according to the dictates of an international capitalist system over which Local Government had absolutely no control.

Since Independence, the financial position of the localities deteriorated. This deterioration was temporarily checked at the time of
the reforms by large grants from the federal government. The 1976 Guidelines, however, appear to have done very little to establish policies that effectively stabilized the Local Governments financial status as a third tier of government. By 1983, the situation had declined to the point of necessitating emergency federal action on behalf of the localities. The Executive Office of the President approved emergency financial assistance to relieve Local Governments of their urgent monetary needs. The eight northern states received ₦37,851,460 out of a ₦200 million grant. This 43.9% of the total amount that went to the north was divided as follows in Table 3.18.

**TABLE 3.18**

**FEDERAL GRANTS TO THE NORTHERN STATES, 1983**

<table>
<thead>
<tr>
<th>State</th>
<th>Grant</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bauchi</td>
<td>₦9,428,526</td>
<td>10.7</td>
</tr>
<tr>
<td>Borno</td>
<td>10,673,276</td>
<td>12.2</td>
</tr>
<tr>
<td>Gongola</td>
<td>9,762,776</td>
<td>11.1</td>
</tr>
<tr>
<td>Kaduna</td>
<td>12,859,026</td>
<td>14.6</td>
</tr>
<tr>
<td>Kano</td>
<td>16,011,526</td>
<td>18.2</td>
</tr>
<tr>
<td>Niger</td>
<td>6,860,276</td>
<td>7.8</td>
</tr>
<tr>
<td>Plateau</td>
<td>8,585,026</td>
<td>9.8</td>
</tr>
<tr>
<td>Sokoto</td>
<td>13,671,026</td>
<td>15.6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>87,851,460</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

**SOURCE:** New Nigerian Newspapers, 17 February 1983.

This money was to be used strictly for the payment of salaries and
wages, particularly teachers. However, strikes, schools closings, and the cessation of various governmental operations at the local level were common occurrences during the last months of the Second Republic. The 1976 Guidelines were not in evident practice anywhere in regards to financial practices. As for the various staffing problems and social services responsibilities of Local Governments, the next chapters of this study will be devoted to their description and analysis.
NOTES


2 Ibid.

3 Ibid.

4 It is interesting to note that North Eastern State mandated differing community tax rates for male and female residents of the various Local Authorities. For example, in Numan Local Authority, male residents paid N4.20 while females paid N2.00.


6 Cattle tax, by 1976, had been abolished nationally by the Murtaal/Obasanjo military regime. However, because of the high percentage of revenue it yielded the northern states succeeded in convincing the FMG to allow jangali, at the discretion of individual states, to be reinstated. This status remained unchanged until 1979.

7 Zailani Mahmud, interview held Zaria Local Government, Zaria, Nigeria, 15 February 1983. He also asserted that individuals responded by openly refusing to pay while many businesses began keeping inaccurate records.


10 Department of Local Government Studies, An Appraisal, p. 51.

11 Ibid., pp. 51-52.

12 G.W. Fairholm and Benjamin B. Ayobolu, Native Authority Finance Patterns (Zaria: Institute of Administration, 1965), p. 40.

13 Ibid.

14 Department of Local Government Studies, An Appraisal, p. 52.

15 The grants made by the FG between 1973 and 1975 were considered as "exceptional".

17 Ibid., p. 64.

18 Ibrahima Kara, interview held in Mambilla Local Government, Gongola State, 11 February 1983.


21 The Permanent Secretary is the chief executive of the state's Ministry (Department) of Local Government. Each Local Government in a state had a Secretary as the local executive responsible for the execution of policy within the LC. The day-to-day running of its affairs; and the coordination of all activities of the LG departments.


23 This discussion was adapted from Aliyu and Koehn, pp. 61-63.


25 Ibid., pp. 11-12.


28 Further exacerbating this situation was the margin of arithmetical errors in their calculations. In a sample taken by the Department of Local Government Studies, Ahmadu Bello University, of the 35 responses, there were inaccuracies in as many as 50% of the submissions.
CHAPTER IV

LOCAL GOVERNMENTS AND THE PROVISION OF SOCIAL SERVICES

Local Governments in Nigeria inherited many characteristics from the Native Authorities of the colonial era. The nature and administration of social services was a major function carried over into independence. Among the administrative concerns that are of particular importance to this study is the delivery to the public of fundamental services such as primary and secondary education, health services, and assorted sanitation services.

Various Nigerian governmental administrations recognized inadequacies in providing social services to the public and offered solutions ranging from extensive structural changes in the regional and national governments to broadening the responsibilities of local authorities so that they became the constitutional third tier of government in the nation. Along with the fluctuations of local responsibilities came changes in their ability to perform financially. Unfortunately, the two areas did not appear to keep pace with each other. The remedies prescribed by the numerous regimes along with an assessment of the results are also concerns of this paper.

Hopefully, this chapter will adequately describe social services before and after the 1976 reforms, as well as, vividly assess the effects
of governmental efforts to meet perceived inadequacies. The descriptions and assessments offered should allow for a more thorough understanding of the role Local Government played in contributing to the conditions that led to the coup d'etat of 31 December 1983.

Social Services Before 1976

Many authors agree with Walter Rodney when he says that "for the first three decades of colonialism, hardly anything was done that could remotely be termed a service to the African people!" Initially, Nigerians were viewed as fertile ground in which British churches could plant their roots. As a result of seeking converts, the missionaries' efforts to establish good will through the execution of good deeds became the basis of early social service policy in Nigeria. Between the 1800s and the start of World War II, the missionaries were largely responsible for the provision of social services in Nigeria. The services emphasized by the churches were education and health care which were only offered to a very small number of indigenous people while being readily available to the European population.

The rationale for the colonials' preoccupation with education and health care can be explained not by the needs of the populace but by the requirements of the colonials. For example, education was made accessible to selected local children because Christian churches wanted their convert to be able to read and discuss the Bible. These efforts came to be supported and supplemented in a very limited way by the British government officers because the graduates became essential components of the imperial policy of indirect rule. These local elites became the clerks, bookkeepers,
catechists and elementary school teachers needed by both church and state to maintain and expand its domination of the country. However, the more astute Nigerians came quickly to realize that not only was education a means to a higher social position but it was also a necessity in confronting the colonial state mechanism. The youngsters educated for menial labor in the 1930s led their nation to independence in 1960.

Health care, on the other hand, was developed in Nigeria by the British under pressing dictates rather than merely from the paternalistic benevolence purported by the colonialists. The attitude of the colonial government was that Nigeria as a colony could not afford to have social amenities which could not be paid for by its own resources. This initial policy was altered, however, in 1924, when bubonic plague broke out in Lagos. That particular incident led to a considerable improvement in health services for Lagos. Social services in general and health services in particular developed in a fragmented, uncoordinated way while responding to specific social problems which were confronting Nigerian society early in the twentieth century. However, by enacting public health ordinances and introducing new structures, the colonials primarily sought to protect and comfort British administrators and traders stationed there, and secondarily for better local public health.

Governmental services, even during the high point of colonial power, were still extremely limited and remained ridiculously inadequate for the needs of the overwhelming majority of Nigerians. In the Muslim north, this situation was even more exaggerated. British policy forbade missionaries from entering predominately Muslim regions unless specific invitations had been extended by the Emir. The subsequent exclusion of
missionaries from these areas precluded the introduction and establishment of the primary means by which western education was offered. By 1960, only 0.3% of children 15-19 years old were in school in northern Nigeria.  

Another factor in explaining the limited nature of colonial social services can be seen when looking at the physical pattern of domination and exploitation. The British administrators wanted their standards of living to closely approximate standards to be found in European capitals. The degree to which amenities were available in an area reflected the presence of colonial personnel. For example, during the 1930s there were twelve modern hospitals in Nigeria for the approximately 4,000 Europeans while only 52 hospitals were available for the nation's 40 million Nigerians. The magnet effect the British had on social services never lessened, but rather intensified as urbanization increased. Educational, medical and other services were available to local populations residing in areas adjacent to regional urban centers. 

Governmental services, however, during times of economic crisis practically became non-existent for local populations. Social amenities, regardless of the popular need were severely curtailed during the Great Depression of the 1930s. This combination of simultaneous demands by the British for increased production of raw materials along with lower market prices worked to shift part of the overall misery brought by the economic crisis to a people who received little or nothing in return. It was not until after World War II that new policies were introduced in the colonies. 

As internal and external pressure mounted, the British began introducing changes in their colonial social policies. Tentative social
planning for education, health and welfare could be seen in an assortment of statutory measures accompanying the three post-war constitutions of Nigeria. These measures gave the impression of Britain's increased concern for the welfare of colonial subjects. For example, the Colonial Welfare Acts of 1940, 1945 and 1950 each attempted to address major criticisms nationalists forces were making of British practices in Nigeria. The 1940 act's primary provision prohibited labor by children under 14 years old while the 1945 ordinance established free services for the disabled veterans coming home from the war. Children, however, were the main concern of the Colonial Welfare Service, which had been organized in 1942, and other colonial enactments. Boys' clubs aimed at preventing delinquency; the authorization of child welfare services; and the introduction of more technical training in the secondary schools were all aspects of this "new Vision". These efforts were heavily dependent on local voluntary organizations and international agencies to supplement the government's overtures.

This post-war period is important because it is characterized by developments that became primary features of Nigerian social policy. Among these chief characteristics are the emphasis on remedial services; the significant role of voluntary organizations; the regionalization of social services delivery systems; and the overconcentration of the public resources and services on urban social problems while virtually ignoring the needs of rural areas.

Other developments during this post-war era include a series of development plans that were to extend through the 1960s. The first of these was the Ten Year Plan of Development and Welfare. This program,
established in 1946, instituted a variety of aid packages that were supposed to assist British colonies in "restoring" their economies which had been kept at a standstill during World War II. The Economic Program for 1955-60 was to follow the Ten Year Plan by working more specifically with the federal and three regional governments. The primary aim of this second development plan was to allow Nigeria's government the opportunity to write a "wish list" of items desired to be instituted by the various regional governments. The effectiveness of this plan was severely undermined by the lack of clear goals or objectives as well as failing to coordinate the actions of the four governments. This particular failure led to inconsistency and confusion among agencies.

The third of the major plans instituted by Nigeria covered the years from 1962-68. The national Development Plan clearly stated three main objectives: 1) the achievement of a national growth rate of 4% per annum; 2) the rapid development of opportunities in education, health and employment; and 3) the achievement of a modernized economy compatible with democratic aspirations and equitable distribution of welfare among the people and between the regions. These commendable goals were never attained because of the political crisis that precipitated the start of the Nigerian Civil War (1967-70). By 1966, with the takeover of the government by the military, all talk of the national plan had essentially disappeared. At the end of the war a Second National Development Plan for 1970-74 was placed into effect. Unfortunately, there was little or no connection between the two plans. A second and more serious problem with the Second National Development Plan was that it was a lengthy document whose technical complexity helped foil its local and regional
effectiveness. States and localities were just not able to adequately effect its measures because of key materials and personnel being in critically short supply.  

By the end of the colonial era, the provision of social services had become one of the heaviest demands placed on the various Native Authorities. For the local people the: N\textsuperscript{e}xisted primarily to provide these services. However, the British policy was rarely not applied in requiring localities to pay for the machinery of colonialism as well as its personnel and services. The needs of the localities were always considered last. Rodney asserts that unlike the 1934 social service expenditures in the British Isles of over £6 per person by the government, in Nigeria the government spent an average of less than two shillings per person.  

This pattern of social service expenditure remained unaltered until the end of colonialism. However, within a decade after independence, expenditures for health, education and other social services were several times higher than the amounts spent during the colonial era.

For example, in 1969-70, Local Authorities in Benue-Plateau State received an average of £5 per child for education from the state government. This annual grant from the state paid 100\% of the salaries for the Local Authorities educational officers, as well as the salaries for headmasters of the various schools.

In further understanding the pattern of priorities a decade after colonialism, it is useful to examine a percentage breakdown of local expenditure. Table 4.1 shows that local expenditures on education, health services and various welfare services ranged from 24.5\% of total expen-
TABLE 4.1
PERCENTAGES OF RECURRENT EXPENDITURE OF
LOCAL GOVERNMENT COUNCILS BY STATE, 1969/70

<table>
<thead>
<tr>
<th>State</th>
<th>Administration</th>
<th>Education</th>
<th>Health &amp; Medicines</th>
<th>Welfare Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kano North</td>
<td>28.9%</td>
<td>8.9%</td>
<td>12.4%</td>
<td>3.2%</td>
</tr>
<tr>
<td>North Central</td>
<td>25.5</td>
<td>39.0</td>
<td>15.2</td>
<td>1.4</td>
</tr>
<tr>
<td>Kwara North</td>
<td>19.0</td>
<td>51.1</td>
<td>6.5</td>
<td>0.5</td>
</tr>
<tr>
<td>Eastern</td>
<td>9.0</td>
<td>24.0</td>
<td>8.0</td>
<td>0.9</td>
</tr>
</tbody>
</table>


As a result, many Native Authorities were forced to draw their reserves.

The types of social services offered during the first decade of independence did not differ dramatically from those offered during the last stages of the colonial era. Both eras, for example, had the tendency for the central government to bear responsibility for all of the major areas of administration while leaving supposedly less vital areas in the hands of local officials. For instance, the building and maintenance of roads and bridges was divided with the regional and federal governments taking responsibility for major truck roads and the Local Government Councils assuming authority for an extensive network of smaller roads and
tracks. The main services provided by Local Governments in the northern region were police and courts, local roads, public works, health services, including dispensaries, refuse collection, adult education, and community development.

However, with the entrance of the military into the government in 1966, more transfers of responsibilities were to take place. The military viewed local authorities as being saddled with responsibilities they could not carry out satisfactorily. Certain key duties were, resulting, transferred to the states or federal governments. For example, police and prison responsibilities went to the federal government while supply and agricultural and veterinary services were assumed by the states.

A variety of reasons accompanied this erosion of local authority. Those reasons included accusations that the law enforcement system had been used by local officials for the oppression of political opposition and for personal vendettas and victimizations. Corruption was often primary among the criticisms of local authorities. Other reasons given for the transfers were: 1) the acute shortage of staff which came with the creation of additional administrative bodies such as states precluded the executive capacity to discharge these functions; 2) the expansion of governmental activities had become too complex and technically advanced for local officials to carry out effectively and was coupled with the states' desire to improve the standards of services as well as eliminate any overlapping services rendered by both state and Local Governments; and 3) the improvement of Local Government services depended on their ability to concentrate their efforts on a smaller range
or responsibilities. With the states now assuming the localities' more pressing duties, Local Governments were "automatically" to become stronger and more efficient in the lesser tasks.\textsuperscript{12}

Unfortunately, public expectations did not match the new governmental roles. Local Authorities continued to find themselves in a position with reduced responsibilities but increasing citizen pressures for more and better services. By the end of the Civil War in 1970, problems had surfaced that reflected fundamental flaws in the arrangement. For example, maximizing the use of local resources or estimating the degree of local needs were severely hampered by an overly centralized administrative mechanism. In addition, it was far more costly to administer centrally-run services than to administer the same services on a local basis.

The two primary services under public pressure to expand, education and health, were examples of the dilemma faced by local officials. Even though Local Governments were no longer responsible for the administration of primary education they continued to be financially responsible for a considerable cost of this service. For instance, in Kwara State 51.1\% of their expenditures in 1969-70 went to education, while an average of another 10.5\% of their revenues went to medicine and health services (See Table 4.1). With the absence of an effective relationship between the states and Local Governments in which the complementary roles of each were neither respected or recognized, officials from all over the nation soon began to call for reforms.\textsuperscript{13} Local officials complained that their financial contributions along with their physical proximity should allow them to have more input on policy formulation
and execution. While university and private sector individuals held that unless major reforms were enacted local authorities faced stagnation, deterioration of existing services, irregular payments of staff salaries and wages, and inadequate funds to finance capital projects and eventual bankruptcy.¹⁴

These criticisms recognized that the delivery of social services to localities had become highly dependent on the allocation of state grants. The financial solvency of most local authorities rested on the reception of state grants. However, the state grant system, by 1972, had developed serious problems, such as grants sent by the states that were unrealistically small; grants being paid up to 18 months in arrears; or even the temporary or permanent cessation of state payments. Local Governments, by this time, were no more than poorly financed agents of the state governments.

This point is further substantiated by looking at the characteristics of the personnel serving in Local Government before the 1976 reforms. The individuals included those who not only served as administrators but also the staff responsible for the physical delivery of various social services. The seemingly ever-shifting division of responsibilities between the federal, state and local governments had only worked to undermine the ability of local officials to deliver services demanded by the public. For example, by 1969, the new states, which had been created by the military regime, derived many of their functions and responsibilities not just from the Regional governments but also from the old Native Authorities. The Native Authorities were further reduced in influence by being divided into several smaller Local Government Areas (LGA). The
governmental authority for these areas was shared by LGA Councils, Administrative Area Councils, and District Councils. Each of which had functions that were exclusive and concurrent in nature. These functions included adult education; community development and the supply of water; maintaining dispensaries, maternity welfare clinics and other health posts; sanitary services; and village planning and improvements.

These councils were empowered to employ subordinate staffs necessary for the execution of their functions. Technical and trained staffs were also included with their personnel requirements. Unfortunately, the Federal Military Government did not respond in assisting these councils in fulfilling their staffing needs.

Upon the creation of the states, the most experienced and able Native Authority personnel immediately abandoned their local positions and joined the state governments in executive and supervisory positions. While the less experienced local officials became senior officials without adequate clerical and secretarial assistance. Rather than serve on what came to be seen as a subordinate level of government, trained personnel such as health clinic staffs, for example, joined the states' Ministries of Health. In instance after instance, staff capable of delivering local services pursued more advantageous career routes than those offered by Local Governments.

By 1976, Local Governments had thoroughly demonstrated their inability to deliver technical services because they did not employ staffs with appropriate levels of qualifications. Insufficient numbers and low calibre of staff were problems common among Local Governments in all states. The need for administrative, professional and technical
personnel in pre-reform Nigeria crippled the delivery of social services in the local level. For instance, following the oil boom of 1973, there was a significant increase in the construction of health clinics and primary and secondary schools. Between 1930 and 1970, only 35 health facilities were reported to have been built in Borno, Kano, Gongola Niger, Plateau and Sokoto States. Between 1970 and 1976, over 35 health facilities were constructed.\textsuperscript{15} The pace of construction of schools paralleled that of health facilities. Both, however, were faced with similar dilemmas. Once built, sufficiently trained personnel could not be found to staff the new buildings.

Before the 1976 reforms, it can be concluded that Local Governments had failed to adequately respond to local needs. They also failed to administer effectively and responsively the functions and services expected of them at the local level. The response of the FMG was to offer a complete reformation of the role and duties assigned to local authorities. How these reforms effected the delivery of social services at the local level is the subject of the next section.

**Social Services After the 1976 Reforms**

By 1975, government officials on all levels were conceding that Local Government in the nation needed an extensive overhaul if they were to dynamically participate in the country's affairs. The military's announced return to civilian rule seemed to provide a timely opportunity to install measures designed to correct the admitted deficiencies of the system. A primary aim of these measures was to decentralize some of the significant functions of state governments to local levels.\textsuperscript{16}

Health services to localities were a central focus of concern.
Theoretically, these services ranged from general sanitation to the establishment and maintenance of homes for the aged. It was felt that the successful delivery of, particularly, medical care would be a vital prerequisite for the rapid development of the nation. Without the good health of local residents it would be impossible for a flourishing social, political or economic environment to be established. The following description and assessment of health services in selected Local Governments is based upon surveys distributed throughout the north to all Local Governments; budgets containing actual and estimated Local Governments' expenditures; and the statements of several Local Government officials.

As noted above, the construction of health care facilities increased dramatically after the oil boom of the early 1970s. This rate of increase eventually slowed but resulted in a significant number of dispensaries and maternity centers being built throughout the north (See Table 4.2).

<table>
<thead>
<tr>
<th>States</th>
<th>Estimated Population</th>
<th>Number of Dispensaries</th>
<th>Number of Maternity Centers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bauchi</td>
<td>3,571,072</td>
<td>94</td>
<td>295</td>
</tr>
<tr>
<td>Borno</td>
<td>2,990,526</td>
<td>30</td>
<td>200</td>
</tr>
<tr>
<td>Gongola</td>
<td>3,002,808</td>
<td>113</td>
<td>353</td>
</tr>
<tr>
<td>Kaduna</td>
<td>4,093,305</td>
<td>18</td>
<td>116</td>
</tr>
<tr>
<td>Kano</td>
<td>5,774,842</td>
<td>123</td>
<td>424</td>
</tr>
<tr>
<td>Niger</td>
<td>1,272,767</td>
<td>21</td>
<td>282</td>
</tr>
<tr>
<td>Plateau</td>
<td>2,026,657</td>
<td>41</td>
<td>544</td>
</tr>
<tr>
<td>Sokoto</td>
<td>4,538,803</td>
<td>61</td>
<td>151</td>
</tr>
<tr>
<td>Total</td>
<td>27,269,780</td>
<td>501</td>
<td>2,365</td>
</tr>
</tbody>
</table>

Other facilities constructed for non-emergency medical care included
dressing stations, health clinics and leprosy clinics.

The number of people treated at these facilities seems to indicate a real need for further expansion of all medical services. Of the inquiries answered, 4,571,221 people were treated in 1980. The average ratio of trained medical personnel to patients was one to every 4,378 (See Table 4.3).

**TABLE 4.3**

**STAFF TO PATIENT RATIOS IN SEVEN STATES, 1980**

<table>
<thead>
<tr>
<th>States</th>
<th>Number of Staff</th>
<th>Number of Patients Treated</th>
<th>Staff to Patient Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bauchi</td>
<td>62</td>
<td>232,634</td>
<td>1: 3,752</td>
</tr>
<tr>
<td>Borno</td>
<td>415</td>
<td>1,032,718</td>
<td>1: 2,489</td>
</tr>
<tr>
<td>Gongola</td>
<td>115</td>
<td>1,432,314</td>
<td>1: 12,455</td>
</tr>
<tr>
<td>Kano</td>
<td>37</td>
<td>125,653</td>
<td>1: 3,396</td>
</tr>
<tr>
<td>Niger</td>
<td>283</td>
<td>1,450,894</td>
<td>1: 5,127</td>
</tr>
<tr>
<td>Plateau</td>
<td>100</td>
<td>197,916</td>
<td>1: 1,979</td>
</tr>
<tr>
<td>Sokoto</td>
<td>32</td>
<td>99,092</td>
<td>1: 3,097</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,044</strong></td>
<td><strong>4,571,221</strong></td>
<td><strong>1: 4,378</strong></td>
</tr>
</tbody>
</table>

The number of trained medical personnel was far below the number needed to adequately serve the estimated local populace. In the urban setting of the Kaduna Local Government there were only 30 medical health inspectors for an estimated 1980 population of 473,541. Of course, it was impossible for these inspectors to meet this population's needs. In rural areas throughout the north, however, it is agreed that the situation was even worse. Medical personnel largely avoided being assigned to duties in the rural areas. Among the attractions luring staff to the cities was the avoidance of hardships endemic to life outside the urban
areas. For example, transportation to the work sites was considered just one of these avoidable hardships. Since many rural clinics were held on a rotational basis with staff circulating between various localities, the mode of transportation along with the conditions of the roads became major factors in the delivery of local health care. Limited budgets and unrepairied or nonexistent vehicles often forced health personnel to make their way to work by whatever means available. In the rainy season, roads, if they existed at all, were often impassable in many rural areas.

Some Local Governments strained their limited resources and purchased vehicles capable of managing inclimate conditions in order that supplies, staff and patients could be gotten to the appropriate facilities. However, such strains often were not made and resulted in qualified staff seeking more comfortable workplaces such as those found in urban areas. Furthermore, the poor conditions of the roads in rural areas make emergency medical service nearly impossible to establish.

Unfortunately, the construction of facilities and the governmental concern for supplying trained personnel in adequate numbers was not matched by the sufficient provision of medicine and other medical supplies. Often facilities in rural and urban areas were practically useless because of the absence of drugs and dressings. It was a very common practice for personnel to write a description of what was needed by an illiterate patient and send him away to find it elsewhere. Frequently, though, there was no other place than the dispensary from which these things could have been secured.

The amounts spent by Local Governments in the various states (See Table 4.4) are indications of the limited extent to which health care was
delivered to local populations after the 1976 reforms. The average amount spent on each patient, 82 kobo, is equal to less than $1.25. This amount included drugs and dressings, personnel salaries and administrative costs. The negligible impact Local Government health care has had on localities is primarily reflected in the governments' allocations to this area.

This negligible impact is nowhere, however, more obvious than in examining non-medical, health-related governmental services. These services included refuse collection and disposal; vermin control; orphanages and homes for the destitute and infirm; and the building and maintenance of sewage systems. Responses from all the northern states except Kaduna indicated that these services, despite being constitutionally mandated as responsibilities of Local Governments, do not meet even minimal expectations.

For example, of the Local Governments responding to the survey only 44.7% had any plans to collect and dispose of refuse. Upon closer

<table>
<thead>
<tr>
<th>State</th>
<th>Expenditure</th>
<th>Number of Patients Treated</th>
<th>Cost Per Patient</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bauchi</td>
<td>NA</td>
<td>232,639</td>
<td>NA</td>
</tr>
<tr>
<td>Borno</td>
<td>₦1,454,854</td>
<td>1,032,718</td>
<td>₦1.41</td>
</tr>
<tr>
<td>Gongola</td>
<td>806,794</td>
<td>1,432,314</td>
<td>.56</td>
</tr>
<tr>
<td>Kano</td>
<td>107,000</td>
<td>125,653</td>
<td>.85</td>
</tr>
<tr>
<td>Niger</td>
<td>747,366</td>
<td>1,450,894</td>
<td>.52</td>
</tr>
<tr>
<td>Plateau</td>
<td>460,346</td>
<td>197,916</td>
<td>2.33</td>
</tr>
<tr>
<td>Sokoto</td>
<td>159,560</td>
<td>99,092</td>
<td>1.61</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,735,920</strong></td>
<td><strong>4,571,221</strong></td>
<td><strong>.82</strong></td>
</tr>
</tbody>
</table>
examination only twelve of the 47 Local Governments initially polled were spending more than $1,000 on the entire program. Such nominal amounts would not cover the wages, cost of equipment or administration. When asked what were the principle problems prohibiting picking up refuse regularly, 34 or 72.3% indicated that they were crippled by inadequate or broken equipment. Some of the officials explained that their agencies could not afford to purchase proper equipment while others said that they could not afford to repair the equipment they already possessed. Insufficient personnel was cited by 48.9% of the respondents as further reason for failing to collect the garbage of their jurisdictions. However, this explanation should be no surprise when little or often no money was authorized for the payment of wages by the Local Governments.

The control of vermin is another example of the failure of Local Government to fulfill its mandate. For example, of the 47 Local Governments surveyed, 41 or 87.2% allocated no money at all to meet this responsibility. The control and eradication of crop-damaging and disease-bearing pests was effectively ignored by local officials despite its constitutional authority.

When asked to describe the local sewage system, only three of the 47 respondents, 6.4%, stated that any system at all existed. Of the three that exist, one was provided by the state government, another consisted of an open drainage system while the third was the only one to have a piped sewage system provided by the Local Government as mandated by law. However, this one example of compliance consisted of only 3,000 meters, hardly sufficient for an entire locality. None of the governments sur-
veyed cited future plans to build an adequate sewage system.

The status of orphanges and homes for the destitute and infirmed displays another area of Local Government disregard. Only two orphanages were maintained out of the 47 Local Governments polled. Extended families caring for parentless children helps to explain the absence of government facilities. This explanation may also be the cause for the complete absence of homes for the infirmed in all of the responding Local Governments. Not one locality allocated money or maintained such a place. However, when asked to explain the status of homes for the destitute, no local official replied. Of the 47 Local Governments asked, only one maintained a home for the destitute. Again, despite being statutorily required and constitutionally mandated, Local Governments did nothing while beggars abounded in urban areas, particularly. At best, local officials indicated that small amounts had been spent to temporarily remedy individual cases. For the most part, however, it appears from this sample that garbage collection vermin control, sewage disposal, and aid to the helpless did not receive any meaningful measures of effective concern from local public authorities. A fundamental objective of the 1976 reforms was to facilitate even development of services at the grassroots level. In this regard, though, Local Governments appear to have failed.

**Education as a Social Service Since 1976**

The provision of education as a social service was given national emphasis by the introduction of the free Universal Primary Education (UPE) scheme in 1976. At the operational level, the policy involved a combined and collaborative effort between the federal, state, and local levels of government. The federal government was responsible for the formulation
of national policy guidelines for UPE. The federal government was also fully responsible for providing money needed for the recurrent and capital expenses involved with instituting the new plan. State governments, on the other hand, were to be responsible for coordinating the activities of Local Education Authorities (LEA) and providing inspectorate services to insure that quality standards were maintained. The LEAs were responsible for the local, daily administration, management and quality control of schools within their jurisdiction. LEA duties included enrolling students, determining sites for new schools, and the hiring and assigning of teachers.17

This division of labor seems to have functioned effectively until 1978. One of the consequences of the Local Government reform of 1976 was that in 1978 the responsibility for the provision and maintenance of primary education was placed on the Local Governments. The duties of LEAs were also transferred to the Local Governments, specifically their Education Departments. The Guidelines stipulated that education "should be regarded as Local Government responsibilities although State Governments and other organizations may also perform part or whole of these functions if Local Governments are not equipped to perform them initially".18 The Fourth Schedule of the 1979 Federal Constitution altered this by making the provision and maintenance of primary education a completely cooperative effort of state and Local Governments. The federal government prompted these changes in government responsibility for this area by reasoning that the heavy financial inputs required by education were best shared by all levels of government including recipient localities. Each of the three levels of government was supposed to con-
tribute towards both recurrent and capital expenses.

However, despite the statutory and constitutional mandates making the provision of primary education a joint responsibility of states and localities, funding was obtained to a large extent from Local Government finances. In spite of increasing enrollments, narrow local revenue sources and obvious needs for the construction and maintenance of buildings, states and federal grants-in-aid were slowly or never paid.

The percentage of children enrolled in primary schools is represented accurately by the samples in Table 4.5.

**TABLE 4.5**

**PRIMARY SCHOOL ENROLLMENT IN SELECTED LOCAL GOVERNMENTS, 1981**

<table>
<thead>
<tr>
<th>LG &amp; State</th>
<th>Estimated Population of School Aged Children</th>
<th>Actual Enrollment</th>
<th>% of Enrolled Children</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gombe, Buachi</td>
<td>58,082</td>
<td>19,374</td>
<td>33.3%</td>
</tr>
<tr>
<td>Damaturu, Borno</td>
<td>56,862</td>
<td>18,533</td>
<td>32.6%</td>
</tr>
<tr>
<td>Jalingo, Gongola</td>
<td>58,365</td>
<td>22,946</td>
<td>39.3%</td>
</tr>
<tr>
<td>Saminaka, Kaduna</td>
<td>46,337</td>
<td>22,269</td>
<td>48.1%</td>
</tr>
<tr>
<td>Bichi, Kano</td>
<td>88,558</td>
<td>24,721</td>
<td>28.0%</td>
</tr>
<tr>
<td>Mariga, Niger</td>
<td>35,394</td>
<td>14,498</td>
<td>41.0%</td>
</tr>
<tr>
<td>Barkin Ladi, Plateau</td>
<td>39,018</td>
<td>27,153</td>
<td>62.6%</td>
</tr>
<tr>
<td>Yauri, Sokoto</td>
<td>33,355</td>
<td>13,154</td>
<td>39.4%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>415,971</strong></td>
<td><strong>162,648</strong></td>
<td><strong>39.1</strong></td>
</tr>
</tbody>
</table>

**SOURCE:** Local Government Training Programmes at Ahmadu Bello University; University of Ife; and University of Nigeria, Nsukka, A Report on Functional Relationships Between States and Local Governments in Nigeria: Primary Education (January 1983), p. 98

These enrolment figures have steadily climbed upwards since the early 1970s. However, in every state except one, less than half of the primary school aged children were enrolled, indicating that the demands
placed upon the existing school structure can only be expected to increase in the years ahead. Yet, the states and federal governments have responded to this forecast by being less involved with education leaving increasing responsibilities for Local Governments.

Local Governments facing the expected increase of students while simultaneously experiencing constricting resources must also face the responsibility of training and paying more teachers. Table 4.6 offers a sample of student/teacher ratios in selected areas.

**TABLE 4.6**

**RATIO OF TEACHERS TO PUPILS IN THREE SELECTED STATES, 1981**

<table>
<thead>
<tr>
<th>State</th>
<th>Number of Teachers</th>
<th>Total Students</th>
<th>Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bauchi</td>
<td>8,233</td>
<td>240,556</td>
<td>1:29</td>
</tr>
<tr>
<td>Borno</td>
<td>12,490</td>
<td>490,269</td>
<td>1:33</td>
</tr>
<tr>
<td>Sokoto</td>
<td>15,652</td>
<td>565,376</td>
<td>1:36</td>
</tr>
</tbody>
</table>

In order to maintain of reduce the ration of teachers to pupils, Local Governments sought increasing but received decreasing assistance from states and federal governments. As a result, Local Governments have had to not only contribute resources intended for other areas of responsibility but have also had to incur huge annual expenditures. These expenditures met the payment of salaries of all education staff; capital expenditures costs of building including classrooms and staff residential quarters; the costs of maintaining such buildings; providing infrastructural materials and equipment; and providing compensation to the owners of appropriated land. Measured against available local revenues, these
expenditures caused large financial deficits in most Local Governments' annual budgets.

According to a government report, in addition to large budget deficits, Local Governments had not been able to adequately provide materials to the schools. These poorly equipped schools were staffed with individuals who rarely received their pay on time. The effects of diminished funding by the three governmental levels adversely impacted upon the motivation, job satisfaction level and productivity of the education staffs of local schools.19

By the spring of 1983, students and teachers began to demonstrate their dissatisfaction with the poor school environments. In April, 1983, it was reported that 563,554 children in primary and post-primary institutions20 in Gongola State had gone home because five million naira was owed to food contractors who refused to feed the students. Most of the primary school teachers in this state had not been paid for three to six months.21 While in Bauchi State, 13 of 43 Local Governments could not pay teachers' salaries. The Bauchi State government was forced to release ₦3,000,000 of the ₦9,000,000 granted by the federal government for the emergency payment of teacher salaries.22

Teacher dissatisfaction was also illustrated by the number of industrial actions occurring in the 1983 school year. Of the nation's 19 states, 16 experienced major teacher strikes during the school year. In addition, teachers' job satisfaction appears to be higher in urban areas than in urban areas. Teachers regularly refused of resigned rural assignments instead of teaching in areas with no pipe-born water, electricity or motorable access roads. These individuals rarely had difficulty
in securing other teaching posts in more comfortable surroundings.

Students' response to poor conditions was varied. However, reactions can be illustrated by the pupils' response in Zaria Local Government to their declining school environment. Twice during the 1983 school year, primary school students boycotted classes when their meals were reduced to half a raw yam per student. Both boycotts resulted in tire-burnings and window-breaking. The second disturbance ended with the police shooting seven of the primary school aged children.

The deterioration of the educational system at the local level seems to have been an important factor contributing to the eventual collapse of the civilian government. Teachers striking, schools closing and students rioting all resulted from changes occurring in the financing and administering of education authorized initially by the 1976 Guidelines and later mandated by the 1979 Federal Constitution.

Personnel and the Delivery of Social Services

As seen earlier, in the discussion on the nature and delivery of health and environmental services, insufficient numbers of trained personnel negatively affected the delivery of these responsibilities to localities. There were, however, other factors that also affected the delivery of social services. Among these factors were the nature of the Local Government Council; the expenditures involved with administration; and corruption among local officials.

In 1976, the federally issued Guidelines for Local Government Reform stated that the membership of local Government Councils should be chosen through direct or indirect elections from local communities under regulations imposed by state governments. Up to 25% of the Council's
membership, however, could be reserved for appointees of the state governors. Later, in 1979, the Constitution also stipulated that Local Government Councils be "democratically elected". These Councils were to hold office for three years unless previously dissolved by state governors for incompetence or incapability in effectively discharging its functions. "Such dissolution shall be followed as soon as reasonably practicable by fresh elections." As a result of these measures, local elections were held in December 1976 without the open participation of political parties which were still proscribed by the FMG. These elections produced tallies which were disputed and said to have been rigged by wealthy candidates and councillors who were, for the most part, inexperienced and unaware of their new duties. Soon after assuming office many councillors, reportedly, began to use their positions to recover their campaign expenses through the corrupt management of public funds.

State governments responded by dissolving Local Government Councils. Governors replaced these officials with loyal political patrons. Elections at the local level never occurred during the Second Republic. One of the primary objectives of the 1976 reforms, the facilitating of the exercise of democratic self-government, was clearly defeated. The state government simply refused to comply.

Nearly all Local Governments were administered throughout the Second Republic by caretaker committees. These caretaker committees were composed of councillors and chairmen whose primary purpose seems to have been to act as conduits for state authority at the local level. During this civilian government era, the actions of the caretaker committees
seemed guided more by the wishes of the state governors rather than the needs or sentiment of local populations. An editorial in the New Nigerian Newspapers asserted that caretaker committees were "used as a refuge for political lackeys" who constituted a body that was no more than "a public relations outfit for state governments." Such criticisms were common before the 1983 coup d'état.

Another criticism of local officials during this era involved the amount of public money used for various administrative expenses. The absence of campaign commitments to local populations combined with councillors' political allegiances to state governors provided a minimal obligation of local demands to be met by Local Government officials. Expenditures made by many Local Governments reflected a seeming lack of concern for local needs. For example, interviews conducted with local officials for this study revealed that of 29 respondents 28 felt that a primary function of Local Governments was to pay staff salaries. The payment of staff salaries preceded the payment of teachers' salaries while also outdistancing the actual delivery of social services to localities in order of importance to interviewed local officials. In other words, the payment of administrative overhead was considered to be the primary function of Local Government by its officials.

This rather myopic perspective held by local officials was compounded by apparent tendencies towards corruption. Revenue that could possibly have helped facilitate the delivery of social services was regularly siphoned off through corrupt officials. By 1982, Local Government Councils in Borno, Gongola, Kaduna, Kano, Niger and Sokoto States faced state inquiries because of allegations of maladministration, financial
mismanagement and bribery. Many of the irregularities were associated with the awarding of contracts. Contracts were awarded without bids from contractors; quotations for materials and labor were usually inflated; contracts were awarded to unregistered contractors; and contracts were awarded to members of Local Government Councils contrary to the conflict of interests provisions of state statutes.29

The Local Government officials interviewed for this study overwhelmingly agreed that corruption and mismanagement were serious problems in the Local Governments. In fact, 72% of these respondents referred to an instance of misappropriation, fraud, bribery, and/or theft. For example, in Funtua Local Government in Kaduna State, an interviewed mid-level manager calmly asserted that the council regularly mismanaged the finances. He said that council members had given themselves loans of differing types along with requiring contract bids to be inflated so as to enable the payment of substantial kickbacks.

Another form of maladministration at the local level involved certain administrative expenses. For instance, it was not uncommon, according to interviews and budget reviews, for high level local officials to appropriate large sums of money annually for the furnishing of their own government-built homes. The high level officials included the council chairmen, councillors, heads of departments and other selected staff members. These officials also required that contracts be awarded for the purchase of official vehicles in which they would later be chauffeured. This was the case not only in Funtua Local Government but also Keane Local Government in Plateau, Bade Local Government in Borno State, Zaria Local Government in Kaduna State, along with several others.
In Billiri Local Government in Bauchi State, one official said that the irresponsible officers controlling the council vote seriously misused the public's funds. This usually involved the misappropriation of funds in the treasury despite the fact that the accounting system was adequately in place. He supported this accusation by pointing out that the construction of dispensaries and classrooms along with local roads had been postponed as a result of money lost through officials refusing to properly follow established financial procedure. In Yankari Local Government in Bauchi State the treasurer said that the councillors were corrupt and interested in only awarding contracts. He also said that the revenue collectors were known for "hiding some and bringing the rest to their masters."30

The widespread abuse of the governors' power of patronage also severely affected the delivery of social services in many localities. For example, in Bade Local Government in Borno State, an official felt that the Local Government not only suffered from the misappropriation of funds but also from the tactics of political parties whose interests were based on ethnic and regional differences. These tactics could be seen in the behavior of the caretaker committees whose members, he says, were illiterate and openly practiced brute force, fraud, flattery, bribery, and ballot manipulation in their role as agents and appendages of the political party in power at the state level.

Mambil Local Government in Gongola State and Zaria Local Government in Kaduna State seemed to have had similar experiences with the misuse of state patronage. In both situations the local politics were controlled by a political party that opposed the governors' party. The
states' response in both instances was to destabilize the local councils by not allocating state or federal grants to the areas. The deprivation of needed revenue was an effective weapon used to starve a Local Government into submission. These practices occurred despite the principle aims of the 1976 Guidelines.

Conclusion

The delivery of social services after the 1976 reforms failed to meet the expectations established by the Guidelines primary objectives. The degree and manner in which Local Governments failed in this area of responsibility undoubtedly contributed to the eventual ousting of civilians from national power.

The inefficiency of local administration along with its self-centered, often corrupt practices were a microcosm of public officials' behavior on both the state and federal levels. The duties and responsibilities of officials was clearly stated in the 1976 Guidelines, various state edicts as well as the 1979 Federal Constitution. Among these responsibilities were the provision and maintenance of primary education, and the provision and sustenance of health services. However, at the time of the downfall of the Second Republic, apparently very few Local Governments were fulfilling any of these functions.

Several problems plagued localities before the 1976 reforms and continued through the entire tenure of the civilian government reign. These problems included insufficient and unreliable sources of revenue; inadequately skilled technical and managerial staff; the management of primary and secondary education; the provision of supplies for adequate health service; ignorance, incompetence and corruption of many of the
Local Government officials; and the lack of any clear demarcation and coordination between local and state governments' functions and jurisdictions. The 1976 Guidelines failed to alleviate these problems and subsequently contributed to the social, political and economic difficulties that produced a military coup d'etat on 31 December 1983.
NOTES


4 Ibid.


6 Rodney, p. 207.

7 Sanda, pp. 9-10.


9 Rodney, p. 206.


12 Ibid.

13 The Udoji Report is a prime example of this call to reform.


15 Data received from survey conducted among the northern states in 1981. Despite the inaccuracy of these figures, they do reflect the increased capital expenditures on the local level.

NOTES


18 Guidelines, p. 2.

19 Local Government Training Programmes Report, p. 4.

20 Post-primary institutions in Nigeria include teacher training institutions, polytechnical schools, boarding and day secondary schools (also called colleges), and federal schools of the arts and sciences.


22 The federal government had originally authorized N9 million for the payment of teacher salaries but the Bauchi State government refused to disperse the total amount by saying that the state had other priorities. New Nigerian Newspapers, 12 March 1983.

23 Guidelines, p. 8.


28 Administrative overhead included personal emolument for Local Government councils and other officials.


30 A reference to higher Local Government officials.
CHAPTER V

SUMMARY AND CONCLUSIONS

The status of Local Government immediately before the 1982 coup d'état was deeply rooted in the manner in which the British administered Nigeria before Independence in 1960. Practices that were developed by the colonial Native Administrations continued virtually unaltered until the onset of the Nigerian Civil War in 1967. For example, the NA treasuries, institutions regarded as basic to the success of British indirect rule, flourished long after the British exited. The First Republic of Nigeria was characterized not by improved social services to localities or a new hierarchy of priorities in revenue collection or expenditures by local authorities, but by the jockeying of Nigeria's new elite into positions formerly held by the British. Once settled, these officials did not necessarily respond to increasing public demands for various abuses of power including corruption, mal-administration, and the arbitrary dispensation of justice.

These and other questionable activities formed the basis of the military's entrance into national policies with the coup d'état of 1966. The new FMG declared that reforms were needed and introduced measures designed to restructure regional and local systems of governance. States
were created, Native Administrations were broken up, and many responsibilities were assumed by the states and federal governments instead of remaining with the localities. This was only the beginning of a state of continued fluctuation of responsibilities between the three levels of government that was to continue through the tenures of the FMG and the Second Republic.

By 1976, the inadequacies of the system had been identified in numerous investigations and reports. The Federal Military Government's response was to impose uniform reforms of Local Government throughout the nation. The main concern of these reforms was to establish Local Government as a viable third tier of government. As a result, several steps were taken including changes in Local Government finances; the clear demarcation of functions to be carried out by states and Local Governments; and the revision of staffing policies that were intended to eliminate inefficiency and corruption while increasing the coordination between all three levels of government.

The Guidelines for Local Government Reform were quickly enacted into state statutes and were later embodied in the 1979 federal Constitution which acted as the basis of the Second Republic. The effectiveness of these reforms along with the role they played in the eight northern states prior to the 1983 coup d'etat can be assessed by examining the status of Local Government finances, local social services and personnel practices in various localities. The apparent failure of the reforms to positively alter these important areas seems to be based on unbroken patterns of official and unofficial behavior that continued to exist despite the reforms and their objectives.
For example, despite the reforms' attempts to place Local Governments on a sounder financial foundation, states and Local Governments continued to be at odds over the use of federal grants. In addition, localities continued to refuse to exercise its authority to generate revenue through avenues specified in the reforms. Property taxes and other large generators of revenue were completely neglected while dependence on state and federal grants increased. This unstable source of local revenue was further aggravated by the continually fluctuating price of oil upon which national revenue were based. Instead of reversing the deteriorating status of Local Government finance, the reforms failed to halt the decline experienced since the 1960s.

The same holds true for the reforms' attempt to bring about the efficient delivery of social services at the local level by competent and trustworthy administrators and staff. Functions mandated by the Guidelines and later embodied in the Constitution were not fulfilled. In light of the evidence, it appears as if education is the only social service localities seemed committed to maintaining. However, even here Local Governments were incapable of meeting their responsibilities because of poor revenue and minimally qualified personnel. These problems were further compounded by states and Local Governments inability to cooperate. Other social services specifically mandated by the Guidelines and the Constitution to be exclusive Local Government functions or functions to be concurrently supported by states and Local Government were practically ignored. Vermin control, refuse collection and disposal, and the maintenance of facilities to assist the aged, handicapped, orphans, and the
poor were, for example, absent. Health services fared slightly better, in that numerous facilities were constructed but were lacking in supplies and personnel.

The problems experienced with personnel were never alleviated by the 1976 reforms or by the measures taken during the Second Republic. As a third tier of government, Local Governments apparently were not able to assert valid leadership during the Second Republic because of the nonelected status of their governing councils. The caretaker committees existed at the behest of state governors and dominant political parties rather than the expressed wishes of the local electorate. In addition, in case after case, councillors continually circumvented their official responsibilities by displacing the public interests with their personal interests. Local Government priorities under these caretaker committees were always headed by the payment of staff salaries and the construction and furnishing of staff houses rather than delivering services to the public.

These skewed values were compounded by corrupt practices of all levels of personnel in the Local Government. Kickbacks, bribery, misappropriation and theft of public funds by public officials were not curbed during the Second Republic by the measures initiated in 1976 by the Guidelines. However, from observations noted in the national newspapers, as well as statements made by the military officials at the time of the 1983 coup it appeared as if corrupt and inefficient practices on the local level were a microcosm of public officialdom at the state and national levels. According to the 9 January 1984 edition of Africa News, the head of the Supreme Military Council, Major General Mohammed Buhari charact-
erized the civilian administration headed by President Shehu Shagari as inept and corrupt leaving Nigeria in deep debt with a disintegrating health care system and unacceptable inflation. Buhari also said that "Nigeria had been enslaved by a handful of people who had been sharing the wealth among themselves and who were determined to stay in office at any cost". Local Government only seemed to have contributed to the problems justifying the 1983 coup d'etat.

The two primary conclusions that can be drawn from this study, in answer to the research question stated earlier, are that, first, localities during the Second Republic did not benefit from the reforms made by the Federal Military Government in 1976. Secondly, the extent of failure experienced at the local level in meeting mandated goals significantly contributed to the political and economic conditions that precipitated the 1983 coup d'etat. In other words, not only did localities suffer the absence of major social services such as health care, sanitation, welfare amenities for the physically and economically disadvantaged but localities also experienced the maladies characteristic of problems plaguing the national government. This atmosphere of political crisis produced the downfall of the civilian administration.

Other conclusions that can be drawn from this study include the complete failure of Local Governments to achieve the aims set forth by the Guidelines in 1976. For example, the first major aim established by the Guidelines was to make appropriate services and development activities responsive to local wishes and initiative by devolving of delegating them to local representative bodies. By 1983, nearly every service and activity sponsored by Local Government had either ceased or was in chaos.
Primary and secondary education, considered to be of utmost importance, was even in disarray. Most communities went totally without services from local units. In addition, this aim was further violated by the unrepresentative nature of local councils. The Guidelines called for the elections to be held to fill council seats. Throughout the Second Republic, elections were never held.

A second major aim of the Guidelines was "to facilitate the exercise of democratic self-government close to the local levels of the society, and to encourage initiative and leadership potential." The framers of these reforms intended to clearly stipulate the necessity of elections that had been implied in the first aim. However, the caretaker committees that existed throughout the Second Republic were the antithesis of units envisioned in 1976. The councillors appointed by the state governors acted on partisan rather than local dictates. If complimentary policies could be formulated, which rarely occurred, then the locality might benefit. However, more often than not, localities usually took a secondary position to the needs and desires of state level politics.

The Guidelines partially anticipated structural changes needed to facilitate the local reassertion of its authority over local matters by alterations in the roles played by various offices. For example, it was thought that by placing personnel matters in the jurisdiction of an appointed apolitical civil service board that the politicization of personnel could be avoided. This objective, too, was defeated by the appointing of political loyalists by the governors to these boards as well as the Local Government councils. Partisan politics, as well as ethnicity,
continued to dictate personnel practices despite the reform's measures.

Another paramount concern of the Guidelines was to provide an adequate revenue base upon which Local Governments could reliably base their development activities. The aim specifically stated that Local Governments were "to mobilize human and material resources" for the development of communities. Sources of revenue available for Local Governments to tap ranged from property taxes to fees for various services and licenses. It is very clear that localities were free to develop independent sources of revenue rather than being dependent upon external sources. Local Governments during the Second Republic responded to this objective by becoming, in most cases, totally dependent on external sources, particularly state and federal grants. Local councils at the onset of civilian rule eliminated two primary sources of local revenue, community and cattle taxes, while simultaneously refusing to develop alternative sources. Needless to say, local revenues were incapable of financing services and development to meet local needs. The resulting dependency of localities on grants precipitated various problems that had statewide ramifications, such as teacher industrial actions. This can be attributed to the unreliable dispensing of funds by the states and federal governments.

Overall, the performance of Local Government in providing stability at the local level was so poor that by mid-1983 many Nigerians openly discussed the return of the military to government. This fundamental change in governmental relations was not the result intended by the Federal Military Government in 1976 when it stated that "the implications of the guidelines . . . will in fact mean that a fundamental change
in the political structure of this country will be brought about."
SELECTED BIBLIOGRAPHY

Articles


Books


Government Documents


