Assessing the Administrative Challenges the Use of State and Local Government Joint Account in Zaria Local Government

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Abstract: Since the introduction of joint account Zaria local government could not get access to its allocation from federation account as a result miscellaneous deductions from it allocations by Kaduna state government in the name of state and local government joint account, the situation lead to the inability of the Zaria local government for consistent payment of workers salary, gratuity and pensioners of retired local government civil servants and relegating the activities within the local government. Therefore the study attempt to identify the responses of the people on the administrative challenge fusses in Zaria local government. A phenomenological approach was used and data were obtained from purposively selected informants using semi structure interviews. Thus, thematic analysis, informal discussion and observation were employed in data analysis. The study recommends that only the abolishing of state and local government joint account Zaria local government will over power its administrative challenge.

Key words: - Zaria local government, State and Local government Joint Account, Administrative Challenge

I. INTRODUCTION

The idea for the creation of local government councils was born out of the need to bring government closer to the people as a mechanism for stimulating socio-economic development at the grassroots level (Ehigiamusoe & Fadila, 2015). Also local governments were mandated to exercise financial, political and administrative powers. Strengthening this argument, the definition of local government given by the constitution states that “government at local level exercised through representative councils established by law to exercise specific powers within defined areas” (Lamidi & Fagbohun, 2013:4). These powers gives local government councils substantial control over local affairs to initiate and direct the provision of services (Lamidi & Fagbohun, 2013).

Likewise, Section 162 (Sub-section 6) of the constitution which provided for the establishment of state and local government joint account into which all allocations to the local government councils within the federation should go directly through states account before disbursement into local government accounts (Ehigiamusoe & Fadila, 2015). However With the introduction of joint account Kaduna State governments continue to exert much pressure, on local governments by denying them to access their financial allocation through frequent deductions from their monthly allocation (Jumare, 2014). This situation affecting many local government in the state including Zaria local government. Furthermore recently Zaria local government earned about ₦701,535,295.15 from the statutory allocation (Federation Account Allocation Committee, 2019). But the state government issuing deductions from this amounts before the final disbursement. 15 percent deducted for contribution to primary education, 10 percent for pension fund, deduction for training fund, internet connectivity, severance allowance, fertilizer deduction and miscellaneous deductions (Federation Account Allocation Committee, 2019).

From the above scenerio, it shows that two third of Zaria local government allocation were over deducted for primary school teachers’ salary, pension fund, training fund, and non-utilization of training fund. It becomes clear that state and local government joint account implementation made the Zaria local government fusses a serious administrative challenge which is responsible for the inability of the local government for consistent payment of workers salary, gratuity and pensioners of retired local government civil servants and relegating the activities within the local government. Therefore this paper will assesses the state and local government joint account implementation that fusses administrative challenges in Zaria local government.

Overview of state and local government joint account

The capability of local governments to perform administrative functions, mostly in federal systems like Nigeria is facilitated by the nature of the relationship between the federal, state and local government to operate as true units of self-autonomous government and function effectively (Philip, 2010). Generally, the problem in this respect rotates around the degree to which the local governments are considered truly as the third tier of the political structure or as mere parts of the state governments and the nature of distribution of powers and resources among the three tiers of government (Philip, 2010). In Nigeria, the relevant constitutional provisions in respect of these relationships seem inadequate and unfavourable to the local government.
Similarly, over the years, the local government administration has been encountering series of administrative and developmental challenges where different policies have purified the councils incapacitated to discharge their constitutional mandates (Eshenake, 2013). The annexation of the local government revenues by the state government in the name of joint state and local government accounts has been found to be an unjust treatment (Eshenake, 2013).

Consequently, this issue of state and local government joint account, which is believed as the factors that lead to the inability of the local government to provide the essential services at the local government level (James, 2014). State and local government joint account is a special account created by the Nigerian constitution and maintained by each state into which allocation shall be paid to the local government council through the state government directly from the federation account (Okafor, 2010).

The formation of the state joint local government account system has been initially proposed with good intention during its establishment (Boris, 2015). However, this financial policy fall into the hands of aggressors to the fact that the objective of the joint account became overpowered as the supervision of the account by the state governments provided a flue for manhandling the account (Nwogwu, 2015). The local government suffered from the state government injustice through deduction, delay in the release of allocation to councils and diversion of funds into private use, the situation that lead to so many administrative challenges especially in the provision of services delivery workers salary and promotion of staffs (Nwogwu, 2015).

Local government joint account also provided for the modalities of its operations to make sure financial self-control and the fact that no local government is politically relegated in favour of other local governments by the state government as the supervisory body (Eme & Ewuim, 2013). The section 7 and 8 of the 1999 constitution which provides the provision of creation of state and local government joint account and placed local government under state control, this impacted and lead to local government could not able to exercise the function assigned to them like provision of social amenities such as distribution of portable, water provision of street light among many due to uniform account operation and constant deduction by the state government (Admin, 2015).

From the foregoing, the idea of creating local government is to ensure that government functions and duties are felt at the grassroots and to also ensure the active participation of the local people in their own affairs for nobody knows their aspirations and needs better than themselves. However, in Nigeria due the alleged misappropriation of funds, money laundering and similar offences, the federal republic of Nigeria provide a section that recognized state and local government joint accounts. This is to ensure effective disbursement of fund and to checks and balances, but there is now a counter allegation that the money meant for local governments is also squander as state governments indulge in financial recklessness, through deduction and controlling their fund which resulted to poor performance in the area of service delivery such education, health, employment generation, settlement of both workers and pensioners and access to good roads.

II. METHODOLOGY

A qualitative study was adopted for this research using phenomenology approach, a fieldwork was conducted in Zaria local government using semi structure interview with purposively selected informants. The rational for the use of semi structure interview was to establish a relationship with the informants and to obtain in depth information on the topic of research, thematic analysis informal discussion observation were discussed. The choice of Zaria local government as a study area was informed by research objective. Zaria local government was choosing to verify and identify the objective of this study from various informants because it was not exceptional with joint account phenomenon between state and local government. The local government is one of the most strategic in Kaduna state politically and economically.

III. FINDING

Challenge of worker’s salary, promotion of staffs, gratuity and pensioners of local government retired civil servants.

The informants indicate that one of the Administrative challenges fusses by Zaria local government is the inability of the local government to settle the worker’s salary, gratuity and pensioners of local government retired civil servants. The informer below maintained that Zaria local government fusses administrative challenges to the extent that could not able to settle the gratuity and pensions of retired local government civil servants;

“Yes such deduction through the state and local government joint account affect even the retired local government civil servants were most of their entitlement like pension and gratuity the local government could not able to settle. Let me give you example by myself I’m retired from civil service getting to two years now, but all my entitlements were not been pay, I even discussed with the chairman but he told me that with such deduction is hardly to settle our entitlements” (Informer 4).

In the below excerpt, this informer also emphasized that many local government could not able to pay their workers salary not even Zaria local government, as a result of constant deduction from their allocation by the state government;

“As an academician we have made several research on the issue of the state and local government joint account, our finding
indicated that such illegal deduction affect many local governments in Nigeria. Let me give you example with the local government that you are carrying out this research. Zaria local government in which many workers owed the local government eight to twelve months salary, some were paid half salary as result of such deduction mentioned earlier”(Informer7).

This informer stated the following in which indicated that local government borrowed before it pay workers their salary every month;

“If every month local government have to barrow some money before it can able to pay the worker’s salary which very ridiculous and challenging to Zaria local government” (Informer2).

Another informant has the same view with the above informants as;

“I can say that if our total allocation given from the federation account release by the state government without any deduction we can able to pay salary and even to settle the backlog of our retirees. But for now with such deduction we cannot able to cater all the problems so that is why some workers spend three to four months without salary tackles of pensioners and gratuity of the retired local government civil servants”(Informer5).

Another related view from informant specified that; due to deduction leads to Zaria local government to be broke which responsible for suffering of workers;

“The joint account implementation lead to Zaria local government to be broke because its allocation totally with the state government, the state government deducts money from the local government allocation which cause many problems to the local government like issue of salary, pensioners and gratuity of ex local government civil servant” (Informer6).

Another informer has the same view with the above informants as;

“Firstly apart from issue of salary our promotion has become a problem most of the workers spend many years without promotion. All this happened as result of lack of sizable allocation and illegal deduction from the local government allocation” (Informert1).

This informer has the same view with the above informants as;

“The joint account implementation has become a very challenging phenomenon to all the local government in Kaduna State not only in Zaria local government. Because they are facing challenges in settling the salary of their staff, challenges in settling the outstanding of pensioners and many more, because their fund was not released by the state government” (Informer2).

It categorically says that Zaria local government fusses administrative challenges as a result of state and local government joint account implementation in Kaduna state. Initially, the creation of state and local government joint account is to have effective disbursement of fund to the local government's council as emphasized by informants, but what it is apparent is that manipulating of the joint account by the state government has affected the local government with insufficient fund the situation fusses the administrative challenge in Zaria local government.

The informants are with the views that the illegal deduction from the local government allocation made the local government to suffered with insufficient funds and become challenging in settling the worker’s salary to fact that the local government owed workers eight to twelve months salary, some were paid half salary the situation make it very difficult to perform their duty diligently and even struggle to feed their families, sponsoring of their children to school and taken care of their health respectively.

This situation was not limited to challenges of workers but even the retired local government civil servants were also affected to the fact that their entitlement like pension and gratuity were not able to settle by the local government which cause a problems in managing their families while some of them died without receiving their entitlement. Also the problem of staff promotion fusses major administrative challenges by Zaria local government because due to insufficient of fund forced the local to stop any promotion exercised to the matter of fact that some workers spend six years without being promoted the situation demoralized for the effective service delivery to the local government.

Similar finding is also reported in Ibitian and Ndukwe (2014) who argued that through the state-local government joint account, states completely exercised arbitrary rule and made an unusable deduction of local government fund. The circumstance fusses major administrative challenges to local governments. Another related finding of Boris (2015) who stated that the illegal deduction, unwillingness of the state government to release local government fund from the federation account leads to the insufficient of fund which fusses administrative challenge to many local governments the situation that affected many sector in local governments.
The problem of joint account system rested largely with the control and misused by the state government, lack of contribution to this account by the state, selfish way of handling this account in such a manner that the local government officials have little or no say in the managing of their account. The worse is that the state government is introducing many sorts of deduction and painfully without contributing its own share to the account. For example the resent engagement of the junior staff due to insufficient of fund by the local government fusses a major administrative challenge to Zaria local government were most of the department are not working up to the optimal, level senior staffs were engage in the work of junior staffs as result of engagement of junior staff by the local government.

Relegating the local government activities

Relegating the activities in is one of the major administrative challenge fusses by Zaria local government as result of state and local joint account implementation in Kaduna;

“Here in Zaria local government, every end of the year we draft a budget and send it to the ministry for local government for execution. Then the ministry for local government will received a directive from the state government to initiate deduction before final disbursement of fund to various local governments. This situation fusses administrative challenge that contributed to relegating the activities in Zaria local government were even money for running cost like monthly impress for purchasing of common brooms, common cutlasses, paper and maintenance fees is hardly to be found” (Informer 6).

In a similar vein, another informant revealed and supported the above statement by stating that, the activities of Zaria local government are relegated as a result of joint account implementation;

“Zaria local government comprises of many departments, like Health, Agriculture, Works, Education among many. When there was no joint account then, we collect our allocation directly from the federation account. We can able to manage all these departments and all our staff have scheduled. Take for instance, in the works department, we have enough staff that will be able to carry out some works like building of a culverts, renovation of a government building and other developmental activities, also at the same department, we have equipment like waste van vehicles for refuse collection in the various communities. But today, the entire departments are not working to the expectation which fusses administrative challenge to the local government” (Informer2).

A similar expression was expressed by another informer who showed how the joint account implementation between state and local government in Kaduna state relegate the activities in Zaria local government;

“In reality, local government joint account relegates all the activities in Zaria local government. Let me give you example with two local governments. In Zaria local government we are collecting about hundred! millions naira as our allocation monthly. While SabonGari local government collects about eighty million naira as its allocation. At the same time both local governments want to implement projects but unfortunately the money allocated to SabonGari local government was not enough to implement those projects, as a result of this, some part of Zaria local government allocations are given to SabonGari local government for implementation of projects. These situations lead to insufficient of fund which contributed to collapsed of administrative activities in Zaria local government” (Informer 5).

This informer maintained that with joint account implementation Zaria local government suppressed without any autonomy to manage its affairs;

“I can says that with joint account implementation Zaria local government were completely suppressed without any independence to recruit and manage it staffs the situation fusses major administrative challenge in managing the local government affairs” (Informert1).

This informer expressed that sending contractors relegates the activities in Zaria local government;

“I can say that contractors have taken over the works of the local government staff thereby making the staff redundant. It’s obvious no any local government officials have power to deals with those contractors since they are not permanents staff of the local government, the problem lead to relegate the activities which fusses administrative challenge in Zaria local government” (Informer3).

The finding arrived from the above excerpts show that the constitution specified the areas that the local governments have to deliver services for the benefit of the people at the
grassroots, but it is rather unfortunate the introduction of joint account between state government and local government, fusses administrative challenge in Zaria local government, because all the activities within Zaria local government headquarter are totally undermined by the state government.

It is certain that before the implementation of the joint account, Zaria local government collected its allocation directly from the federation account, the local government have the capacity manage all its departments, the departments have the power perform up to the expectation, its staff have more schedules without redundancy the local government manage its activities without facing any challenges because it’s received its allocation directly from the federation account without any deduction. This gave the local government an opportunity to serve for the benefit of both local government staff and members of the community. However, after the implementation of joint account Zaria local government fusses administrative challenges in managing the affairs of the local government. The informants asserted that Zaria local government were completely suppressed without any independence to recruit and manage its staffs were in most cases contractors have taken over the works of the local government staff thereby making the staff redundant which lead to relegating the activities in the local government. Also in addition even the money for running costs, like monthly impress for purchasing of common items such as brooms, cutlasses, paper and maintenance fees were not provided which lead to destabilized the local government to perform up to expectation.

This corresponds the view of Boris (2015) which stressed that the unwillingness of the state government to release local government financial allocation from the federation account leads to relegating the administrative activities which fusses administrative challenge to much local government in Nigeria. This has testified that state and local government joint account implementation is the major course of relegating of administrative activities in Zaria local government headquarters. It also hinders the implementation of many projects at the local government which has impacted negatively for the infrastructural development at the grassroots.

IV. RECOMMENDATION

In practice, the operation of the joint account has denied local government councils their financial allocation this shows the extent of crudity of the joint account system over the local government. Through the abolishing of state and local government joint account, Zaria local government should dream of remitting its fund from federation account and with necessary check and balance against the unnecessary mismanagement of public fund. This shows that by abolishing of state local government joint account system federal government have the opportunity to remit the local government statutory allocation direct to the local government council without passing through state where in most cases the money is not remitted fully to the local government.

Also through the amendment of section 162 (6) (7) and 162 (8) that specifically mentioned the existence of state local government joint account and squarely put local government in the hand of state government and its finance has to be amended by the policy makers and the national assembly who have the only power to amend any section of the constitutional provision that will bring the structure of local government to actualize it position as third tier of government in the Nigerian political system.

V. CONCLUSION

However, it was observed that a more greedy and selfish way of handling this account has been strategized by the state government in a manner that local government officials have little or no say in the management of their account. The state government is desperate in the use of this account employing all sorts of formula to continue deduct local government funds and painfully without contributing its own share to the account. This situation contributed imminently with the insufficient of funds and accountable for the poor performance of Zaria local government to discharge its constitutional duty for the benefit of people at the grassroots areas.

REFERENCES
