

Federal-Local Relations and the Status of Governance and Development in Local Government System in Nigeria

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ABSTRACT

Intergovernmental relation is an integral part of modern political systems. This study aimed at ascertaining the existing relationship between the federal and local governments in Nigeria; the role of the federal government in the development and governance of the local governments; and the challenges facing local governments' development in Nigeria. The study adopted Power Theory. Data were obtained from secondary sources such as textbooks, journals, seminar papers. Content analysis was used in analyzing and interpreting the collected data. The study revealed that jurisdictional allocation of tax generation rights to the three tiers of government is not favourable to the Local Government. The study further revealed that corruption, poor leadership, and the continued usurpation of local government statutory rights, privileges, and autonomy undermined local developments at the grass-root level. Based on the above findings the following recommendations were made; there should be a constitutional review or amendment that should address the imbalance in the pattern of intergovernmental relations that existed among the three tiers of government which is presently at the detriment of local governments. Nigeria government should restructure the current jurisdictional tax generation system which did not favour local government councils in Nigeria.

Local Government System in Nigeria" Published in International Journal of Trend in Scientific Research and Development

(ijtsrd), ISSN: 2456-6470, Volume-5 | Issue-2, February 2021, pp.1159-1165, URL:

www.ijtsrd.com/papers/ijtsrd38631.pdf



IJTSRD38631

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KEYWORDS: federal, local, federalism and intergovernmental relations

How to cite this paper: Kenneth, Nwoko | Asiegbu, Victor Iheanyichukwu "Federal-Local Relations and the Status of Governance and Development in

INTRODUCTION

The structure and composition of societies define their governance and administration. States with remarkable social diversities tend to respect their bases of heterogeneity. The units and strands of such societies cling to their groups and re-enforce their exclusivity thereby seeking respect for their local autonomy. In that order, political elites capitalise on remarkable primordial cleavages to advance attuned group behaviour that promotes centrifugal and divisive tendencies in the state.

Nigeria is a plural state with varied diversities counting for about 250 ethnic nationalities/groupings with the Hausa/Fulani, Yoruba, and the Igbos as the three major generating situations where Musa is Hausa, Femi is Yoruba and Obi is Igbo just as in the other minority groups. Hence, nobody is a Nigerian, and loyalty is primordial and lies with groups. At this, the Nigerian government and administration are structured to foster representation and participation of the various groups and nationalities that make up the country. The evolution of federalism in Nigeria derives from economic, political/constitutional, social, and cultural developments which have influenced the nature and character of intergovernmental relations (Ekpo, 2004).

The relationships that exist between and amongst the different units can be seen in different aspect of the government interaction. Fiscal and power configurations exist between and amongst various levels and organs of government thereby giving rise to the adoption of federalism

with overt power sharing structure inherent in the exclusive, concurrent and residual legislative lists (Obiora&Chiamogu, 2019). In a federal system of government, powers and functions are shared and divided vertically and horizontally amongst the levels of government and their agencies respectively. They further stated that the three tiers of government: the federal, state and local governments supposedly have defined power allotments with the national government wielding overriding status and functions as the level that has the responsibility of fostering unity in diversity coupled with perhaps the impacts of militocracy in Nigerian politics.

Statement of the problem

As aptly observed and stated in the description of federalism, the strands for the division, use, and exercise of political powers in federal system of governments occasion a network of relationships between and sometimes amongst the tiers/levels of government and their agencies. In a federal state, the constitution is supreme and all powers derive there from thereby ensuring distinct allocation of those powers in a manner that the vertical and horizontal power relations are clear, actionable but not without conflicts. Phillimore (2013) maintains that intergovernmental relations are an integral and pervasive part of modern political systems, of growing importance as complexities of modern governance increase. He stated that intergovernmental relations have become a notable feature



of federal political systems as well as an important component of any political system with more than one level of government.

The 1999 Constitution of the Federal Republic of Nigeria emphasized vertical interaction among the three levels of government rather than horizontal relationships (Abidoye, 2015). This according to Roberts (1999) could impose limitations to the extent of cooperation among the levels of government and instead promote a dependency structure that would promote the inclusive authority model of intergovernmental relations. Sections 7(6), 162(1-8) of the constitution provides for statutory allocation of revenue from the federation account to the component units of the Nigerian federation (i. e: states and local governments) and granted fiscal dominance to the federal government (Phillimore, 2013). It also granted overriding powers to the federal government in section 4(5) where it is stipulated that in conflict situation that laws of the federal government override and renders those of the states null and void to the extent of their inconsistencies with the former, and also where the state executive action clashes with that of the federal, that of the latter supersedes as provided in section 5(3) of the constitution. Chiamogu (2019) notes that this explains the extent of power concentration at the federal government who ordinarily has latitude to intervene in any matter of public importance. It is thus obvious that the state and local government as levels of government according to the 1999 constitution are dependent on the federal government to the extent of skewed fiscal federalism. With the local government depending on both the federal and state government for survival, issues such as resource control, revenue allocation, internal security, minimum wage and maintenance of federal roads has over time led to conflict between the federal and local government part of which hinders the development of the local government. This study therefore seeks to find out the relationship that exists between the federal and local government and how this relation has either led to or hampered the development of the local government system in Nigeria.

Research objectives

1. To ascertain the relationship that exist between the federal and local government
2. To find out the role of the federal government in the development and governance of the local government
3. To identify the challenges facing local government development in Nigeria

Conceptual Review

Federalism

Some scholars on federalism argue that governments within federal system have not been independent of each other but have in practice been inter-dependent and interacted with each other in a relationship of both cooperation and rivalry (Ekpo, 1999). Others argue that federalism involves cooperation, bargaining and conflict. Thus, there has always been a measure of cooperation between two levels of government. Federalism has been defined differently by so many scholars. Wheare (1963) sees federalism as a system where there is more than one tier of government with the tiers each within a sphere, co-ordinate and independent. To Friedrich (1963) federalism is a process by which several separate political organizations, be they states or any kind of association enter into agreements for working-out solutions, adopting joint policies, and making decisions on joint problems. In his view, Ramphal (1979) explains that

federalism is a situation, where communities accept to live and work together nationally on a limited number of matters and for those matters only but are determined, at the same time, to preserve their separate identities and to remain the competent authority in their territories for the regulation of other matters.

More so, Katz (1984) sees federalism as a form of a political organization designed to promote effectiveness in which separate nationalities are united within an over-arching framework in such a way that all maintain their fundamental integrity. Federalism contrasts with a unitary system of government where there is one predominant central government, which assumes full powers and responsibility for all government functions and may delegate some of its power and functions to the local authority that it was created (Ekpo, 1999).

History indicates clearly that the principal factor in the formation of a federal system of government has been a common external threat (Shafritz, Russell & Borick, 2011). Every federal state has a devised system of emergence. In some cases, if the new state is created to which the hitherto sovereign states surrender their sovereignty and agree to become its parts. Some countries call the federation that emerged as a state in case of United States of America, Nigeria, Austria, India, and so on. Often times, the central governments which come into existence as a result of that federation is entrusted with powers of general characteristics such as defense, currency, foreign affairs, military etc, while the constituent units are empowered with certain issues within their jurisdiction as spelled out by the constitution (Ugoh, 2011, p. 23).

This study sees federalism as a political system adopted to cater to the diversities and heterogeneity of societies. It is designed to address the twin issues of maintaining unity while preserving diversity. The constitution of a federal state is always written because it spells out the powers and functions of both the central government and the state governments: the essence is to avoid conflict and control that may arise between these governments. In federal systems, devolution of power between the central and component units is to design issues that concern the federal and others of common interest.

Principles and Characteristics of Federal System of Government

The following are some principles of a federal system:

- A. Constitutionally guaranteed existence of at least two tiers of government that are endowed with a sovereign power on some matters;
- B. Entrenchment of a rigid supreme constitution with the vertical and horizontal division of powers
- C. Constitutionally guaranteed representation mechanism of independence and coordination for self and shared rule;
- D. Duplication of governmental organs to provide for every level of government to function effectively;
- E. The constitution of federal states is supreme over laws made by both the national and regional governments;
- F. Existence of a court to interpret the constitution and maintain a balance between the levels of government.

Intergovernmental Relations

Intergovernmental relation is an integral part of modern political systems and growing importance as complexities of modern governance increase. It has become a notable

feature of federal political systems; however, it is an important component of any political system with more than one level of government. Intergovernmental relations are the processes and institutions through which governments within a political system interact (Olopade, 1984).

To Orulwene (2005) intergovernmental relations is the relationship that exists between the different levels or tiers of government; this relationship gives room for them to function independently or interacts with each other. Again, this relationship suggests that the different levels of government have the power to function independently at times and at other times when and where necessary they cooperate with each other in order to carry out a project or act in a certain way that will assist them to achieve the set-out goals. Orulwene went on to state that it is certain that when they act independently or interact with each other it would result in a relationship characterized by cooperation or conflict.

Olubumi (1980) cited in Ademola (1985) defines intergovernmental relations as a system of transaction and behavior that occur amongst structured levels of government in a state. Inter-governmental relations are therefore seen as the relationship between all levels of government within a political system. Arising from the above, Orulwene (2005) posits that intergovernmental relations can exist and in fact do exist in unitary systems but the only difference is in the number of levels of relationship discernable in both. Intergovernmental relations exist in the federal system and to Dare (1980) intergovernmental relations refer to the entire array of activities intended to straighten the conflicts that might occur or exist in a federal arrangement and that it opposes forces, coercion in any government.

The concept of intergovernmental relations can be understood by considering the three dimensions or schools of thought. The first school of thought believes that intergovernmental relations occur in a federal system, the second school of thought believes that it can only exist in both federal and unitary systems of government while the third stresses that it can take place at the international level (Ojo, Zinsu&Osakede, 2014). The above is an indication that intergovernmental relations exist in both the federal and unitary systems. Adamolekun (1983) defined intergovernmental relations as interactions that take place among the different levels of government within a state. It is federalism in action.

Obi (2001) argues that intergovernmental relations are dominated by the relationship between the central government and the major sub-national governments with the main features spelled out in the constitution. More so Obi added that intergovernmental relations involve patterns of a cooperative relationship between various levels of government in a federal governmental structure. It encourages a focus on the vertical and horizontal governmental and non-governmental policy-making structures at different levels and in different sectors of the overall intergovernmental process. More so it gives room for effective communication and structure between and among the different levels of government.

Intergovernmental relations thus represent federalism in action. It defines the complex network of interrelationships among the levels of government and their structures in a political system. It is the political, fiscal, programmatic, and

administrative processes by which the central government shares revenues and other resources with the state and local governments. By implication, intergovernmental relations are the sets of policies and mechanisms by which the interplay between/among levels of government is managed. In that context, therefore, intergovernmental relations describe the processes and institutions through which governments within a political system interact (Adamolekun, 1983).

The rationale for Intergovernmental Relations

The following reasons according to Malan (2005) account for the study and practice of IGR:

1. It promotes peace and harmony among levels and agencies of government;
2. It fosters cooperation by reducing the extent of competition between levels of government in a sovereign state;
3. It facilitates effective and efficient utilization of human and material resources amongst the levels of government;
4. It works to minimize conflictual relations between/amongst levels and organs of government;
5. It fosters national cohesion and integration;
6. It creates ample room for role specificity thereby making all levels, organs and agencies to be awake to their duties and functions;
7. It facilitates achievement of key national policy goals, with clear objectives informed by regional, state, and local circumstances;
8. It is cost-effective and promotes sustainable service provision, responsive to needs of communities, and accessible to all;
9. It provides for deliberate management of power devolution to state and local governments;
10. It encourages creativity for collaboration and partnership while strengthening the performance and accountability of distinctive institutions

Local government

The local government is one important agency that plays a huge role in the modern state system. It acts as the grass-root machine which touches the heart of the federal state and on the very soul of federalism. To Ogunna (1996) local government is a political authority that is basically created by law for the advancement of local communities by which they manage their local and public affairs within the limits of the constitution. Local government is bestowed with the political power to manage and control the activities of the local communities and they are backed by the constitution of the land. All local government has structure and they perform different functions, but the exact structure or function of a local government system is a product of the reality of the larger political system.

Local government is a unit of government below the central, regional or state government established by law to exercise political authority, through a representative council within a defined area (Olisa, 1990). This definition did not stipulate the method of constitution of the representative council, that is, whether they should be selected or elected. UNDP (2009) defines local government as a political sub-unit or state in a federal state, which is established by law and has substantial autonomy of local affairs, including the powers to impose taxes or to exert labour for a prescribed purpose. The governing body of such an entity is elected or otherwise locally selected.

Ugwu (2003) defines local government as the third tier of government created for efficient and effective administration of the localities. On his part, Abubakar (1993) contends that local government is a political subdivision of a nation (or in a federal system, a state) which is constituted by law and has substantial control of local affairs including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected or otherwise locally selected.

Challenges of Local Government Administration in Nigeria

Lack of Autonomy

Autonomy simply refers to freedom, independence, free from external and remote control but in Nigeria, the reverse is the case, local government is not independent, they are managed by the federal and state governments who dominate over the local government administration through the state government offices of local government affairs, the ministry of local government, and the local government service commission. All these government agencies are denying the autonomy of the self-dependent administration of Local Government in Nigeria (Bolaito& Ibrahim, 2014).

More so, the issue of State-Local Government Joint Account which gave states powers of control of their resources to state governments has further crippled them to the extent that they cannot embark on developmental projects without the approval of the state.

Funding / Financial issues

Funding of local government administration in Nigeria remains a mirage. In spite, of the constitutional provisions and guarantee of funding of local governments from the federation account, local governments in the country operate a joint account with their respective state governments thereby making it difficult if not impossible to discharge their constitutional duties and responsibilities. State governments release the money to local governments only to pay staff salaries and in some instances, their staff is owed for months. Yet, financial paucity in local government administration could be blamed on lack of seriousness on the part of local government administrators to explore internal sources of revenue generation. Most local governments in the country are contented with the federal and or state allocations.

Poor Leadership

Another crippling effect on the performance of the local government is attributed to the lack of visionary, focused, and committed leaders at this tier of government. It is observed that the non-payment/delay of staff salaries and non-execution of projects may not be a lack of budgetary allocation for this purpose but rather, leakages in resources flows at the local government area level. Often, revenues are siphoned for private gains by local politicians. The poverty of leadership at the local government level remains one of the most daunting challenges of sustainable development of the grassroots in developing countries.

Unskilled Workers

Local governments in Nigeria are faced with the problem of inadequately skilled workers such as engineers, accountants, medical doctors, town planners, statisticians, etc. Reasons for this unfortunate development are that there is a very low image of local government in the minds of these professionals.

Corruption

Corruption is the greatest bane of local government administration in Nigeria. At the grassroots level, corruption has been canonically accommodated, entertained, and celebrated within the system. In the local government setting, corruption is misnomer labeled and euphemistically referred to as "Egunje" (a slogan which means "illegal offer" in Nigeria) and a major hindrance to good government. (Bolaito& Ibrahim, 2014)

Corruption in local governments manifests as outright falsification of financial transactions, inflated contracts, the existence of ghost workers, and connivance with states' apparatus that are supposed to perform oversight functions.

Theoretical Framework

Power theory:

As is specifically related to this study, Ogbuishi (2007, p. 48) explains that power theory presupposes that each level of government must advance the goals, aspirations, and secluded interests of its jurisdiction, at the expense of other tiers in intergovernmental relations. Kelemen (2004, p. 12) also stresses that power theory as it relates to the concept of intergovernmental relations simply implies the dominance or preponderance of one tier of government over the other, in the case of the levels of government. In the aspect of the pattern of intergovernmental relations within the domain of the various tiers of government, Kelemen further argues that power theory favors the executive arm of government at the center, at the expense of the other arms, as the former exploits the instrumentalities of state power to assert dominance and flagrantly impose its wishes at the cost of the interests of other arms of government.

This study is anchored on power theory due to its striking relevance to the politics of intergovernmental relations in Nigeria. Power Theory is typically descriptive of the spate of marginalization and deprivations that characterize the pattern of federal and local government relations with regards to the socio-economic development of the latter. The theory is needful in depicting the local government, as the third tier of government as the one which is being suppressed in terms of granting it the autonomy to independently govern its separate jurisdiction to actualize the desires of socio-economic development strides at the grassroots.

Methodology

This has to do with the set-out method, procedure, and sequence used in the collection of data and the method used in analyzing and measuring the generated data. Secondary data were employed for this study. Data was gotten from secondary sources such as textbooks, journals, seminar papers while content analysis was used in analyzing and interpreting the collected data.

Data Analysis

Brief Assessment of Federal-Local Relations in Nigeria

As indicated in the introductory part of this study, the federal-local relation in Nigeria is a reflection of the status of federalism in Nigeria. The latter, being a creation of sheer and deliberate negligence of the country's ethno cultural and ecological diversities has continued to fail to address inherent peculiarities of local needs that are germane to development at the grassroots. Awofeso (2004, p. 76) posits that the British-inherited Nigerian federalism is a defective systemic arrangement in which power-sharing is usurped by the centre at the expense of the component units. Awofeso

further notes that in the typical Nigeria federalism experience, while the central government wields the most domineering portion of State power, the existence and administration of local government is left at the exclusive discretion of state governments. In the perspective of Anyebe (2015, p. 20) the status of federal-local relations in Nigeria can be explained from the standpoint of the fiscal relationship among the three tiers of government. On this position, Anyebe avers that in most cases, the statutory allocations that are due the local governments are not commensurate with the myriad of socio-economic needs of the local people; hence these allocations are pre-determined by peculiarities in the whims, caprices, or discretions of state governors. Anyebe further states that as long as this condition persists, socio-economic development at the grassroots will continue to be hampered. In corroboration with the above, Awotokun (2005, p. 131) stresses that sections, 7(6), 162(1-8) of the 1999 constitution as amended which vest preponderant status on the central government in matters pertaining to resource allocation control, an almost exclusive right of revenue allocation formula determination and the retention of an extremely-large chunk of revenue are deemed obstructive to the socio-economic development aspirations of other tiers of government, especially the local government.

Administratively, the federal-local relation in Nigeria further subjugated the status of local governments under the provision of section 8 of the 1999 constitution as amended. This section clarifies thus:

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

By implication, the above excerpt is suggestive of the administratively subservient status of the local government, to the preponderant control and super-influence of the state government. Analytically, such a constitutional provision that vests such powers in state governments over local governments has a far-reaching implication in the derailment of the autonomy of local governments, with regards to independently administering development within their administrative jurisdiction.

In addition, the same section 8 (sub-sections 5 and 6) vests in the federal legislature the powers to carry out the functions of local government councils, before the establishment of the latter. Critically examining the above, Osakede&Ijimakinwa (2014, p. 303) have observed that such constitutional ambiguity questions the locus on local government creation, existence, and function. Hence, Awofeso (2014, p. 79) posits that the existing unresolved contradictions and ambiguities in the 1999 constitution have created expeditious opportunities for both the federal and state tiers of government to usurp the constitutional powers and jurisdictional rights of local governments. Similarly, Ogbuishi (2007, p. 32) explains that the 1999 constitution had failed to activate one of the five salient objectives of the 1976 local government reform. One of such key objectives was to divest state governments of the powers of encroachment on the exclusive administrative rights and privileges of local governments to independently administer

their territories in terms of finance generation, finance control, decision making/implementation, and carrying out of locally conceived projects and programmes.

Furthermore, Awofeso (2004, p. 65) affirms that the 1999 constitution that vests in the State Houses of Assembly, the powers to make laws for local governments further suggest that the existence and functionality of local governments are still tied to the discretion of state governments. In other words, the fact that the state Houses of Assembly still makes laws for local governments could be interpreted to mean that the autonomy of local governments in Nigeria as a separate tier of government is in doubt. Hence, Omale (2005, p. 22) contends that since local governments are created by an act of devolution, the powers and functions of such councils are delegated and as such, are subject to periodic checks by the act that delegated such powers. In that regard, it is difficult to claim that local governments in Nigeria enjoy some level of jurisdictional autonomy as the third tier of government.

Moreso, Omale went further to explain that the act of devolution that created local governments is always fraught with institutional challenges. These challenges, according to the source include the institutionalization of the balance of powers and functions between and amongst the national government and the sub-national government, and the local governments. Again, is the critical issue of the relations among the central, regional, and local governments. According to Omale, the controversy here which has always been a point of contention among the three tiers of government, which of course has continued to hamper development at the grassroots, has always been:

1. Should the local government be fully or partially independent of the central or state government or both at the same time?
2. Or, should the local government be allowed to function independently without encroachments from the other two levels of government?

Omale observes that while the second option looks administratively more ideal by all intents and purposes, existing constitutional ambiguities and discrepancies regarding the existence of local governments as the third tier of government in Nigeria have continued to frustrate the understanding of federal-local relations in Nigeria.

Intergovernmental Relations in Nigeria: the Role of the Federal Government in the Governance and Development of the Local Government in Nigeria.

The Nigerian constitution recognizes the local government as the third tier of government. In fact, the entrenchment of local government in the Nigerian constitution received an elaborate emphasis during the 1976 local government reform. In its aftermath, the Federal Republic of Nigeria (FGN, 1976) in Adeyemo (2005, p. 24) affirmed that the local government is the third tier of the federal system and therefore is constitutionally empowered to independently administer governance at the local level. Olaiya (2016, p. 88) states that despite the clear definition in the constitution, of the duties and limitations of the different tiers of government, the existence of political power tussles among the three tiers of government, which are motivated by parochial interests that tend to complicate and frustrate the workings of intergovernmental relations among states and local governments. Olaiya further revealed that these conflicts always arise in the course of sharing of fiscal

allocations, either from the federation account or from the coffers of internally generated revenue (IGR).

According to Awofeso (2004, p. 68), the extent to which the local government as the third tier of government in Nigeria is undermined in the aspect of the pattern of intergovernmental relation among the levels of government can be comprehensively grasped on the basis of the constitutionally-defined delineation of functions and responsibilities among the three tiers of government. Awofeso reaffirms that the exclusive list confers tremendous and overbearing responsibilities on the federal government and the myriad of functions that the federal government has to perform have over time, given rise to the unfavorable and exploitative pattern of tax jurisdiction and revenue allocation among the three tiers of government. In the contribution of Awotokun (2005, p. 133), the high-handedness of the central government which is manifest in the areas of tax jurisdiction and revenue sharing formula is undoubtedly reflective in the poor level of development at the grassroots nationwide. Hence, Adeyemo (2005, p. 79) asserts that it is a federal government arrangement that supports the merging of states and local government accounts. To corroborate Adeyemo's position, Okoli (2005, p. 47) alleges deliberate connivance on the part of the federal government at the indiscriminate marginalization of local governments by state governments. George (2010, p. 5) observes that in the year 2010, about 20 local governments in Borno State complained about the indiscriminate 20% deduction from allocations that are due to the local governments. George also cited a situation where a legal dispute involving the federal government and Ikorodu local government council over the location of a federal government-owned parastatal without due consultation, consent, and approval of the latter.

Ogbuishi (2007, p. 97) has claimed that in terms of tax jurisdiction among the three arms of government, the local government constitutionally inherited a sterile and insufficient means of generation and mobilization of taxes. He maintains that while the central and state governments are vested with robust avenues for generating taxes, local governments are left with negligible items like chieftaincy title and motor parks. According to Ogbuishi, the insufficiency of inherited taxable items constitutionally allocated to the local governments and the prevalent rate of indiscriminate deductions from local government allocations could be largely contributory to the lingering and characteristic poor level of socio-economic development at the grassroots. Furthermore, Ogbuishi affirms that despite the obvious insufficiency of items in the tax jurisdiction of local governments, there are cases of usurpations and deprivations which, apart from incidents that are attributable to state government marginalization, the federal government in most cases orchestrate the usurpation of tax generation and mobilization rights of local governments. Ikenwa (2019, p. 2-3) reported that in the year 2016, over twenty-five local governments from eight different states have cried out over the way and manner taxes that are generated from motor parks are being remitted to federal inland revenue account.

The direct consequences of the above anomalies have resulted to occasions where local governments are regarded as mere offshoots of state governments whose existence is only relevant for the purpose of payment of salaries to local government staff. In other words, the existence of local

governments in this context is not to advance socio-economic development at the grass-root level.

Findings:

1. The current federal structure in Nigeria which recognizes the local government as the third tier of government did not confer independent governing powers on the local government.
2. The jurisdictional allocation of tax generation rights to the three tiers of government is not favorable to the Local Government.
3. The continued usurpation of local government statutory rights, privileges, and autonomy undermine development at the grass-root.
4. There is over-concentration of administrative powers at the centre, hence negatively affecting development at the grassroots.
5. Local government councils in Nigeria lack autonomy even though the constitution recognizes them as being independent.
6. Though there are developing relationships that exist between the federal and local governments, more needs to be done.

Conclusion/Recommendations

The need to effect an adjustment to the current trend of intergovernmental relations in Nigeria, which undoubtedly seems to be most unfavorable to the local government as the third tier of government has over time, engaged the attention and concern of observers, scholars, and the public critics. More so, the deprivations and marginalization experienced by local governments in the allocation of jurisdictional rights to tax generation have been alarming, especially in recent times. Hence, the tardiness in socio-economic developments in rural areas has been mostly attributed to such inordinate administrative trends.

Therefore, this study has provided the following recommendations as salient solutions to guaranteeing forthwith, an effective system of intergovernmental relations in Nigeria, which ultimately would positively impact the realization of the autonomy of local governments to get sufficiently integrated into the mainstream of an effectively functional network of Intergovernmental Relations. They include;

1. There should be a constitutional review or amendment that should address the imbalance in the pattern of intergovernmental relations that exists among the three tiers of government which is presently at the detriment of local government administration.
2. There should also be a cogent need to restructure the current jurisdictional tax generation system which by no means, favours the local government.
3. The full doctrines of democratic federalism should be dispassionately entrenched in our constitution. The powers and limits of the three tiers of government should be clearly determined and spelled out in chapter 1, part 1, sub-section 2 of the 1999 constitution of the federal republic of Nigeria.
4. There should be an expedient need to abolish the existing state and local government joint account. That by all means has proved to be retrogressive, unpopular, exploitative, and self-serving. Amendment should be made to create a separate account for local governments.
5. The government should introduce a new fiscal regime that should place emphasis on fiscal self-reliance among

the three tiers of government. That way, the local government will be made to be self-reliant by taking seriously, the issue of growing internally generated revenue.

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