### FISCAL AUTONOMY AND SERVICE DELIVERY IN NIGERIAN LOCAL GOVERNMENTS

**TITLE PAGE**

Certification

Dedication

Acknowledgement

Table of Content

List of Tables

**ABSTRACT**

**CHAPTER ONE: INTRODUCTION**

1.1 Background of the study

1.2 Statement of the problem

1.3 Research Questions

1.4 Research hypotheses

1.5 Objective of the study

1.6 Significance of the study

1.7 Scope of the study

1.8 Limitations of the study

1.9 Definition of terms

References

**CHAPTER TWO: REVIEW OF LITERATURE**

2.1 Review of concepts

2.2 Theoretical Framework

2.3 Review of Empirical studies

2.4 Chapter Summary

References

**CHAPTER THREE: RESEARCH METHODOLOGY**

3.1 Area of Study

3.2 Research Design

3.3 Population of the study

3.4 Sample size determination

3.5 Sample size selection technique and procedure

3.6 Research Instrument and Administration

3.7 Method of data collection

3.8 Method of data analysis

3.9 Validity of the study

3.10 Reliability of the study

3.11 Ethical Consideration

References

**CHAPTER FOUR: DATA PRESENTATION AND ANALYSIS**

4.1 Data Presentation

4.2 Answering Research Questions

4.3 Test of Hypotheses

**CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATION**

5.1 Summary

5.2 Conclusion

5.3 Recommendation

**References**

**Appendix**

****ABSTRACT****

*The focus of this study is to examine fiscal autonomy and service delivery in Nigeria local government using Ikot-Ekpene Local Government in Akwaibom State as case study. Fourty-seven respondent who are civil servant was purposively selected form the L.G council. Using questionnaire thirty-nine (39) responses were retrived and validated. Data was analyzed using frequency and tables. Hypothesis was tested using Chi-Square statistical tool. Findings from the study reveal that lack of fiscal autonomy has affected the efficient service delivery of Local Government in Akwaibom State. It also reveals that there is a difference in the service deliver offered by local government in 1988-1993 compared to the period of 2007-2015. Hence the problem of Local government in efficient service delivery is not unknown but revolves around lack of autonomy and political interference from state who poses to be the master.The study therefore recommends that The concept of true federalism should be revisited and practicalized not just in papers. Credible Elections should be conducted at the local government level whereby the governing body should be accountable to the rural citizens as the method of using ‘Transition Committee Chairmen, Caretaker Committee and Sole Administrators’ to run the affairs of local governments do not allow for good intergovernmental relations.*

****CHAPTER ONE****

****INTRODUCTION****

****1.1       Background to the study****

Nigeria is a federal state made up of three tiers of governments. Accordingly, the constitutional assignment of responsibilities to each of the tiers in both the exclusive and concurrent lists carries financial burden (Edame, 2004:249). Observably, due to the about eighty (80) per cent financial dependent nature of the federating units (states and local governments) on the federal government, those units become financially vulnerable, or what Edame calls “unviable political entities”. This problem is found to be more peculiar to local governments; and worsened by the unnecessary interferences or excessive control by the  state governments.

Notably, the control of local governments in Nigeria by national and state governments is not only as old as the system itself, it also borders most significantly on fiscal policies. For instance, during the colonial rule, local government control, done through the deconcentrated agents of regional governments -the Residents, left no room for the local populace to contribute anything except their dues and taxes into the coffers of the colonial masters (Awofeso, 2004:66). The native authorities (as local administration was then called) were at the mercy of the Residents- who made and implemented policies to suit the whims and caprices of their boss at the expense of the local people’s developmental well-being (Awofeso, 2004:127). In short, the idea of fiscal autonomy, or the likes, appeared unimaginable then.

However, with the assiduous and relentless struggle for political independence in the 1950s by the nationalists, local authorities (in the Eastern and Western part of Nigeria) enjoyed impressive and unprecedented political and fiscal autonomy. Interestingly, the present Ikot Ekpene Local Government in the study area, was used in the whole of West Africa as experimental ground to test its workability. Its success led to the Western part of Nigeria borrowing a leave in 1952 (Ibok and Tom, 2010:33). Regrettably, this arrangement was grossly abused by the managers in less than three (3) years and was accordingly withdrawn by the higher authorities (Awofeso, 2004:128-129). Since then, till date, further attempts to run this level of governance with fiscal autonomy for effective and efficient service delivery, have continued to produce same negative results.

For instance, with the military take-over in 1966, functions earlier performed by local authorities were taken over by higher authorities:  the local government police and prisons services were taken over by the federal government, while public water, primary and secondary education went to the states (Awofeso, 2004). Also, at the end of the civil war in 1970, state governments, in lieu of fiscal or financial autonomy to local governments, penetrated the grassroots through their deconcentrated agencies to render development oriented services and functions to the people (Awofeso, 2004). This system, to Ofoeze (1999), was not local government, as council officials did not emerge through election by the local populace, let alone fiscal autonomy.

However, following the 1976 local government reform, local government was once more accorded both political and financial recognition. Both the federal and state governments were by law required to allocate ten (10) per cent of the federation account and State Internally Generated Revenue (IGR) to local governments. To further strengthen both democratic and fiscal autonomy of local government, the federal government saw the need to increase its statutory allocation from ten (10) per cent to fifteen (15) per cent in 1989 and later to twenty (20) per cent in 1992. To this effect also was the policy of direct payment of the revenues into local governments accounts (Awofeso, 2004:98-99).

Unfortunately, and as in the early 1950s, corrupt practices of political leaders, this time at all levels in Nigeria became apparent, and local governance became the only “scape-goat” brought under absolute control by higher powers. Historical accounts also show that inspite of all the reforms, initiated policies and programmes of successive governments in Nigeria and Akwa Ibom State in particular, including that of Governor Akpabio’s predecessor, Governor Victor Attah, who assented the first local government law made by Akwa Ibom State House of Assembly in 2003 (Offiong 2006:46), local government challenges remain unresolved, much more compounded, and complex by the day. Local governments become platforms of abandoned projects, “money- sharing” or looting of public funds et cetera; and due to poor service delivery at this level, the bore-hole theory becomes prominent.

As a collaboration to the above view, Ibok and Tom (2010:84) posit that over the years, attempt by federal and state governments to float programmes using special agencies like River Basin Development Authority (RBDA), State Universal Basic Education Board (SUBEB), Agricultural Development Programmes (ADPs), Akwa Ibom State Rural Water Project (AK-RUWATSON) and Akwa Ibom Investment Company (APIICO) just to mention but a few, without due respect for and or collaboration with local government, had almost always contributed to the failure of such programmes.

The authors also join other observers to decry the ambiguous or rather detrimental constitutional “role granted state government as arbitrators or umpires for local government in matters of statutory allocation such as: state – local government joint account empowerment of the Governor to dissolve crisis-ridden local council and also removal of erring chairman/councilors and appoint administrator or care-taker committee to pilot the affairs of such council”. Consequently, that provision during Governor Akpabio’s first tenure in office led to abrupt removal of the then chairman of Ikot Abasi local government area. At the same time, Akpabuyo local government council in Cross Rivers State stood dissolved (Ibok and Tom, 2010:87). The source, in conjunction with Osinachi (2003:180) also noted that section 7 (1) of the 1999 constitution which reads:

The system of local government by   democratically elected local government councils is under this constitution guaranteed. And accordingly, the government of every state shall, subject to section 8 of this constitution, ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils (the 1999 constitution of the Federal Republic of Nigeria, Vol. 86, No.27, Lagos),

prompted Nasarawa and Lagos states to create new local government areas later refused recognition by the federal government. Other states which attempted creation of local government areas based on provisions of section 7 (2), 8 (3) (4) (5) and (6) of the same constitution were: Yobe, Ebonyi, Bayelsa, and Katsina (Offiong, 2006:46). In reaction, Lagos state challenged the refusal at the court to no avail.

Notably, most of the earlier mentioned programmes of higher authorities were single unit like agriculture, water or housing; but the Akpabio IMDLCC adopted near holistic or comprehensive approach for health, education, electricity water et cetrea at the same time. However, judging from increasing hunger, poverty, unemployment, decay of villages, towns and cities et cetera in Akwa Ibom State, Tamino, (2000:144 in Udoh, 2013), posits that instead of such seemingly wonderfully orchestrated policies serving as panacea for the perennial challenges at the local areas, it generates controversies calling for fiscal autonomy to the local governments to discharge its statutory functions efficiently as practised in other countries of the world; or the local government system be completely scrapped as it appears to be serving primarily political interest of few politicians to the detriment of the poor masses.

Worthy of mention at this point is the seeming contrary views of some authors who see the operational rules of the entire system of local government as being contrary to the spirit of democracy. Such scholars accuse local government of horizontal division as opposed to democracy where individuals are supposed to “have direct contact with the authorities rather than through intermediaries” (Awofeso, 2004:39-40). Whatever the case, the issue of direct contact with the authority here best suits fiscal autonomy for governance at the grassroots than any other level of authority.

It is therefore the intention of this researcher to expand the frontiers of knowledge by inter-alia investigating the extent to which the tool of fiscal autonomy on Nigerian local governments could serve as the best means of rendering to the rural people the needed proficient service delivery for the populace in Nigeria generally, and Akwa Ibom State in particular.

In the same vein, the researcher will examine some of the key factors responsible for repeated abuses of local government fiscal autonomy in Akwa Ibom State in particular and Nigeria in general, and with a view to proffering possible solution.

****1.2       Statement of the Problem****

Fiscal autonomy in local governments is generally believed to be the best tool for effective and efficient service delivery in rural areas of federated countries like Nigeria. In other words, with adequate funding, due process and accountability (devoid of excessive control by higher authorities – federal and or state government), local governments stand to serve best in the provision of basic social amenities like portable water, electricity, education, health-care service, recreational facilities to their respective communities. By so doing, the system could have inter-alia prevented rural-urban migration and its attendant socio-economic, political and environmental ills.

However, due to some known and unknown factors which this research is set to confirm and or discover, the system appears to have become a mirage. The situation seems so bad that the more the higher authorities try to intervene through reforms and programmes, the more such attempts attract public suspicion and condemnation. A typical example is the all-time-many projects executed by the immediate past administration of Governor Godswill Obot Akpabio across the thirty-one (31) local government areas of the state through the Inter-Ministerial Direct Labour Coordinating Committee (IMDLCC). Contrary to the expected, most authors, analysts, and indeed, members of the Akwa Ibom general public seem to perceive the mentioned programme as not only a ploy to continually deny this level of governance its statutory fiscal autonomy, but also as safe haven for misappropriation of public funds and strengthening of political patronage base, to the detriment of the poor rural masses.

Accordingly, available sources also reveal that Akwa Ibom State, under this circumstance in 2010, had the third highest poverty rate of 27.1 per cent in the South south zones; 63 per cent of the entire population considered ‘poor’ with 53.6 per cent in US$1 a day; second highest unemployment state in the zones with 25.8 per cent; continuous increase in unemployment rate (from 18.2 per cent in 2005 to 18.4 per cent in 2011), especially amongst the vulnerable groups like Youths, Women, Handicapped persons, Aged persons and Orphans); prevalence of HIV/AIDS (from 8.0 per cent in 2005 to 10.9 per cent in 2011)

. gov.ng,20/11/12 in Udoh (2013).

In the same vein, scholars further raise the curiosity of stakeholders by positing that, due to lack of due process and accountability, mere spending of annual budget on infrastructure as done in Akwa Ibom State by Akpabio administration (80 per cent, far above the internationally recommended 70 per cent minimum for capital development) in lieu of local governments’ fiscal autonomy, has not always contributed to much service delivery that is of benefit to the poor (Jerome, 2006:16, Eminue, 2009:311). To this end, Mahajan (2006:599) posits that:

We cannot realize the full benefit of democratic government unless we begin by the admission that all problems are not central problems and that the results of problems not central in their incidence require decision at the place and by the persons where and by whom the incidence is most deeply felt.

Notwithstanding the fact that most of the aforementioned postulations depict intuition and figments of political imagination without any known empirical investigation to further substantiate those claims, there are apparent dissatisfaction, differences, doubts, claims and counter claims with attendant adverse effect on the citizens on one hand, and the government of Akwa Ibom State on the other; hence the apparent need for this research.

****1.3       Research Question****

The following research questions shall guide this study.

1. What is the effect of lack of fiscal autonomy on service delivery in the local governments of Akwa Ibom State and Nigeria?
2. To what extent is poor service delivery in rural areas of the state, directly related to insufficient funding?
3. To what extent is state excessive control of local governments’ finances an impediment to effective and efficient service delivery in the rural areas of Akwa Ibom State?
4. What is the quality of present local governments in the state based on service delivery?
5. What are the factors influencing fiscal autonomy in local governments of Akwa Ibom State?
6. How different was service delivery of fiscal autonomy situation of 1987-1993 from the non-fiscal autonomy situations of 2007-2015?
7. How could challenges of fiscal autonomy be resolved to meet service delivery needs efficiently in the local government areas of the state?

****1.4.      Objectives of the Study****

****(i)      Main Objective****

To find out why most local governments in Nigeria in general and Akwa Ibom State in particular are unable to acquire fiscal autonomy with a view to highlighting problem for possible solution.

****(ii)      Specific Objectives****

1. To assess the extent to which lack of fiscal autonomy affects service delivery in rural areas of Akwa Ibom State.
2. To examine the extent to which poor service delivery in rural areas is directly related to insufficient funding.
3. To examine the extent to which State excessive control of local governments hampers service delivery in the rural areas of the State.
4. To determine the extent to which quality of local governments is finance/infrastructure base.
5. To identify and compare possible factors influencing fiscal autonomy in local governments in the state.
6. To describe the extent to which service delivery of 1987-1993 was different from that of 2007-2015.
7. To proffer solution to challenges of the subject matter by way of recommendations

****1.5       Hypotheses****

1. ****Ho:**** Lack of fiscal autonomy tends not to affect service delivery in local governments of Akwa Ibom State.

****H1:**** Lack of fiscal autonomy tends to affect service delivery in local governments of Akwa Ibom State.

1. ****Ho:****Poor service delivery is not directly related to insufficient funds in local governments of the State.

****H1:****Poor service delivery is directly related to insufficient funds in local governments of the State.

1. ****Ho:****State excessive control of local governments’ finances tends not to bring about a slow pace of service delivery in rural areas of the state.

****H1:**** State excessive control of local governments’ finances tends to bring about a slow pace of service delivery in rural areas of the state

1. ****Ho:**** Quality of present local governments in the state appears not to be service delivery base.

****H1:**** Quality of present local governments in the state appears to be service delivery base.

1. ****Ho:**** There are no known factors influencing fiscal autonomy in local governments of Akwa Ibom State.

****H1:****There are known factors influencing fiscal autonomy in local governments of Akwa Ibom State.

****1.6       Significance of the Study****

The overall significance of this study to Akwa Ibom people and the larger society lies in its chances of proffering enduring solution to the age-long controversies surrounding actions and or inactions of higher authorities vis-à-vis local governance. This stands to be possible as the study will expose hidden agenda of government and constraints that preclude the functionality of government(s) for the general good of all the stakeholders. It will enable the promulgation of necessary law to checkmate the excesses of leaders and enhance a robust democratic relationship between and amongst stakeholders.

Finally, this study could assist as blueprint and strategy of policy formulation and implementation to governments, academics, analysts as it will check a dearth of literature and stimulate further studies on the subject matter or its related areas.

****1.7       Scope of the Study****

The scope of this research is limited to the Fiscal Autonomy and Service Delivery in Nigerian Local Governments: A case study of Akwa Ibom State Local Governments between 2007 and 2015.

****1.8       Limitation of the Study****

Among the experienced limitations in the process of this master-piece were: lack of sufficient fund to foot the bill for data collection and other logistics; time constraint; poor hand-writing of respondents; uncooperative disposition of respondents, especially top management officials in government, and also the general apathy of members of the public toward researchers. However, with the assistance of well trained and informed field workers (mostly Akwa Ibom State indigenes), the attendant difficulties were surmounted.

****1.9       Organization of the Study****

This research is a five chapter piece as follows: Chapter one covers all the preliminary expositions such as the Background of the Study; Statement of  the Research Problem; Objectives of the Study; Hypotheses; Scope of the Study; Limitation of the Study; Organization of the Study; and the Last but the least, Operationalization of Concepts. Chapter two covers the Review of Related Literature, and Theoretical Framework. Chapter three discusses the methodology  of the study as follows: Area of the study; Research Techniques; Instrumentation; Validation of the Instrument; Reliability of the Instrument; Administration of the Instrument; and Statistical Treatment of Data. Chapter four deal with data presentation; Analysis and Discussion of Findings. Finally, Chapter five presents the Summary, Conclusion and Recommendations.

****1.10     Operationalization of Concepts****

The following concepts have been operationalised as used in this study for the purpose of clarity

1. ****Accountability:**** It is the periodic, comprehensive, and justifiable report of government on its stewardship to the governed. In other words, until the accounting officer is duly punished to serve as deterrent to others if found fraudulent or commended if otherwise, accountability is not complete.
2. ****Administration:****This refers to the government or leadership of a country or state like Nigeria or Akwa Ibom State at a particular time. Hence, the Akpabio administration referring to the state government he led between 2007 and 2015.
3. ****Autonomy and Control:****Here, the above desirable state of the government is in a continuum for necessary identification thus: the lesser the control by higher authority(ies), the greater the autonomy and vice-versa. In other words, since it is not possible to think of an absolute local government autonomy within a territory of a sovereign, the research would rather emphasize and concentrate on the extent to which autonomy and control could be reasonably and consciously handled by the first two tiers of government to successfully complement the administration of the “third tier”.
4. ****Corruption:**** It could be described as acts of bribery, embezzlement, abuse of office et cetera. Hence, the act promotes poor, over-bloated contracts and haphazared service delivery.
5. ****Development:**** This has to do with availability of social amenities like good roads, adequate food, health services, education, housing, water, high per capita income, freedom to participate effectively in the political and spiritual life (governance) of the community toward economic sustainability et cetera.
6. ****Due Process:**** With this, policy programme of budget monitoring and price intelligence unit are strategized to checkmate wastages, corruption et cetera and encourage transparency, competency, and the likes in the appropriation of public matters or concerns.
7. ****Fiscal Autonomy:**** This is a state of making local governance to have not only distinct territorial boundary, legal powers to do or achieve specific goal but also, most importantly, enjoy substantial autonomy in financial matters without excessive but complementary control by higher authority(ies). These include, owning of treasury, separate budgets, and accounts based on effective reliable income generation from within and outside its domain.
8. ****Fiscal Federalism:**** It is the allocation of financial powers and expenditure responsibilities to different levels of government in a federation.
9. ****Infrastructure:****Here, infrastructure could be described as embracing all public services, from law and order through education and public health to transportation, communication, power and water supply as well as such agricultural overheads in irrigation, drainage systems et cetera.
10. ****Infrastructural development:**** It is the process of putting in place those soft and hard socio-economic elements as in infrastructure above with a view to enhancing better quality living of the masses; particularly, when the provision reduces poverty through increase in employment opportunities. It is synonymous with national development.
11. ****Inter-Ministerial Direct Labour:**** This has to do with ministries, parastatals, and the various government agencies that are directly connected to the development of rural communities in Akwa Ibom State viz: Ministries of Rural Development, Health, Finance, Education and that of Local Government and Chieftaincy Affairs. This agency, fully called Inter-Ministerial Direct Labour Coordinating Committee (IMDLCC) was inaugurated by Governor Godswill Obot Akpabio (the current senator representing Ikot Ekpene Senatorial District of Akwa Ibom State of Nigeria and Minority leader in the Red Chamber) in 2007 to impact directly, positively and effectively the lives of Akwa Ibom State people in the rural areas particularly.
12. ****Local Government:**** This is the third tiers of government at the local or grassroot level. It is established by law to exercise specific functions within specific areas. It is a territorial community with non-sovereign power to regulate its own affairs.
13. ****Service Delivery:**** This has to do with the process of providing basic amenities as in infrastructure and infrastructural development above.

**CHAPTER TWO**

**REVIEW OF LITERATURE**

**2.0 INTRODUCTION**

Our focus in this chapter is to critically examine relevant literature that would assist in explaining the research problem and furthermore recognize the efforts of scholars who had previously contributed immensely to similar research. The chapter intends to deepen the understanding of the study and close the perceived gaps.

**2.1 REVIEW OF CONCEPTS**

**Local Government**

Local government is a term that refers to a grassroots level of governance that is responsible for meeting the unique needs of local residents. It is the smallest level of government, with laws and regulations that apply to a community of citizens who live in a specific geographical region and share similar social and political relations (Agagu, 1997). Local government is described by the United Nations (UN) as a political subdivision of a nation that exists within a state and is constituted by statute to have substantive control over local affairs, including the power to impose taxes or exact labor for specified purposes.

Local government, according to Lawal (2000), is the tier of government closest to the people, "vested with some powers to exercise control over the affairs of people in its domain." Local government is described by the International Encyclopedia of Social Sciences (1976) as "a political subdivision of national or regional government that performs functions and derives power from the national or regional government, but has some discretion in making decisions and a measure of taxing power." Local government is described as follows in the 1976 Local Government Reforms Handbook: 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 provision of services and to determine and implement projects so as to compliment the activities of the state and federal government in their areas, and to ensure, and through devolution of functions to these councils and through the active participation of the people and their traditional institutions that local initiatives and responses to local needs and conditions are maximized.

**Role Of Local Government**

The most critical level of government for creating impetus for long-term national development is local government. Maddick's compelling argument in favour of local governments taking a positive role best describes their existence. To promote social transformation and general economic progress, money, zeal, and, most critically, local initiative must be distributed so that local governments and citizens can participate in the execution of local planning activities under optimal circumstances. As a result of such claims, the concept of ‘development from below' was born, as opposed to the previous centralist approach of ‘development from above’.

**Other role expected of the local government includes:**

**Provision of Services:** For certain services, the local government is the most cost-effective supplier. This category includes personal services such as caring for the community's sick, elderly, handicapped, and orphans, among others. John Stuart Mill (1983) thought so highly of local government's contribution to this sphere that he said, "If local government did not exist, it would have had to be established”.

Giving further credence to this position, L.J. Sharpe (20110) succinctly argued that Local Government’s role as an efficient provider of certain kinds of services is gradually emerging as the most important justification for its present day existence. According to him, there are services which Local Governments are far better suited to provide than other levels of government. Two observations must be made in relation to the role or provision of services by Local Governments. First, is that these services are regarded as social because they help to improve the quality of the lives of people living within the community, and this helps to integrate as well as upgrade community life generally. The second point that must be made is the misguided belief that efficient provision of services is in conflict with popular participation. Consequently, it is usually argued that whereas the former requires larger-sized Local Government units, the latter calls for small-sized local governments units. This perhaps explains why most local government structural reforms also involved the creation of large-sized local government units which phenomenon, by and large, reduced the autonomy of Local Governments. Typical examples of this phenomenon are to be found in Sweden, Britain, Nigeria and former Yugoslavia.

**Promotion of Political Integration and National Unity:** Local Government has a way of promoting national unity through the opportunity it affords for popular political participation. It also trains citizens in the act of political leadership. There is a strongly held view that political integration can be achieved by the imposition of core cultures and values via the instrumentality of Local Government. It is argued that this was the principal motive for the creation of the French departments by Napoleon which idea was informed by traditions of both the Roman Empire and that of the Military. This idea was exported to Europe either by conquest or through the imposition of socialist rule. It was not, therefore, surprising that European colonial administrators and their successors approached the problem in a similar manner in Africa. Although this is not a fool-proof solution to disintegration, it is regarded as an alternative with very high dividends. The relative success of the feral arrangement in contemporary societies and the strong traditions of local autonomy in many unitary states are all testimonies to this fact. Another critical role of Local Government in this sphere is that it promotes greater efficiency in the provision of services. Merely by breaking the bulk of governmental work-load, local government reduces it to manageable proportions and by extension harnesses local knowledge, resources and expertise in the administration and management of local affairs.

**Promotion of Local Freedom/Autonomy:** Local Government provides special opportunities for people to complain about the quality of services it renders and about the conduct the council officials. Central governments all over the World are becoming increasingly distant in both physical, psychological and even social senses, decentralization by devolution tends to bridge these various distances between the local civil servants and the citizens. Yet again, if local governments are to be able to perform their assigned functions, they need to have some measure of autonomy. It must be noted that no one is advocating absolute freedom for Local Governments that will confer on them the status of a state, as there can be no state within a state. What is needed is for Local Governments to be given such freedom that will enable them perform their constitutionally assigned functions. However, many centralist have argued against giving local freedom of action to Local Governments on the grounds that they are prone to corruption, inefficiency and many unethical practices. Against this position, some protagonists of Local Government in Britain have argued that: Where such accusations are made, and justifiably so, they are made because of the very visibility of local government. There is no official secret Act guiding even routine decisions from public scrutiny. Committees of Local Authorities generally meet in public and their agenda are open in ways that would horrify civil servants or central politicians. The system is open and (therefore) provide correctives to revealed defects. Current research has falsified the position of the antagonists of local autonomy. It has been discovered that corruption is more pervasive at the central than local level and that indeed corruption is a universal problem for all levels of government in all countries. The caution though is that local autonomy should not be exaggerated by local bureaucrats and politicians to the extent that they see the level of government as a sovereign state.

**Promotion of Economic Development from below:** Local governments could promote socio-economic development, from below. The first is local government’s role in promoting purely economic development, unlike the ‘top-down’ development strategy, local government has a way of promoting development from below which strategy ‘gives priority to rural development, enhances a more effective use of land and labour, encourages a search for endogenously-derived technology and inculcates collective action in solving may of the problems confronting… agriculture’. A second way in which local government could be involved in the economic development process is evident in the realization that local institutions played a major role in the modernization of agricultural systems in today’s industrialized countries of Europe, North America, and Japan, as well as in socialist countries such as Poland and former Yugoslavia. Thirdly, local governments are known to have played and continue to play critical roles in the economic development process of many capitalist and socialist countries. For instance, on the average, local government expenditures constituted more than a quarter of the expenditure of the central government in the countries within the European Economic Community (EEC) in 1970. A final way in which local government could promote economic development in Third World Countries lies in the case that has repeatedly been made for the potential contributions of indigenous people and their institutions to development. Concurrently, the potential of locally organized institutions has unfortunately remained largely unrealized because central governments have not allowed them to prove themselves. Little wonder Uphoff and Esman, (1984) aptly argued that: Local organizations are necessary, if not a sufficient condition for accelerated development which emphasizes improvement in the productivity and welfare of the majority of the rural people.

**Enhancement of Grassroots Democracy:** Local Government has for a very long time been regarded as the training ground for democracy. In a sense, therefore, the creation of local government is often linked with the desire to promote grassroots democracy. In a lot of Euro-American literature, it is regarded as the primary function of local government even though such claims have not gone unchallenged. The first consideration of Local Government in relation to this function is that it affords opportunity for popular participation. De-Tocqueville aptly justifies the role of Local Government in this connection when he said; The strength of free people reside in the local community. Local institutions are to Liberty what primary schools are to science; they put it within the people’s reach, they teach people to appreciate its peaceful enjoyment and accustom them to make use of it. Without local institutions a nation may give itself a free government but it has not the spirit of liberty. Passing passions, monetary interest, or chance circumstances may give it the external shape of independence, but the despotic tendencies which have been driven to the interior of the body social will sooner or later break out on the surface. The popular participation inculcated at this level of government is not merely an end in itself. Beyond the opportunity for popular participation, it serves to provide political training for local politicians and inculcate in them democratic attitudes and ideas.

**Overview of Local Government Administration in Nigeria**

The 1999 Constitution has amendment process by National Assembly vexing issue of local government financial autonomy to the attention of Nigeria’s political arena. Reforms of local government administration have been emerged since independence (Oyeleye, 1988, Oyediran and Gboyega, 1979). The first and second military interventions of 1966 and 1976 respectively, and the subsequent restructuring of the country from four regions to twelve states, has witnessed several other restructurings, which have culminated into 36 states and 774 local governments. The states and local governments differ markedly in size, resources and ethnic compositions (Akpan&Ekaneu, 2013). However, these marked differences did not stop the military from introducing a unified local government system in 1976, and officially declaring localgovernment as the third tier of government with specific functions and responsibilities. The decree that declared local government as the third tier of government was included in the 1979 constitution and 1999 constitution. The local government reforms initiated from 1986 to 1992Babangida military administration which is the most remarkable of all the reforms of local government we ever had. The reforms were remarkable for repositioning local government administration in Nigeria. The reform signified and amplified the issue of local government financial autonomy by ensuring that local government got their financial allocation directly from the federation account. The reform also abrogated the Ministry of Local Government and introduced the legislative and executive arms of government to the local government system in Nigeria. The reform went ahead to tacitly freed the local governments financially from the apron string of the state governments. Unfortunately, rather than maintaining the gains of the military administration, successive administrations after the regime further emasculated both the administrative and financial autonomies of the local government. This is one consequence of political instability. Consequently, just like the local governments were seriously abused financially and administratively.

**The Concept of Local Government Financial Autonomy**

Local Government fiscal autonomy is derived from the fiscal federalism as is operated in the Nigerian federation. Fiscal federalism is the transfer of functions, resources and authority to peripheral levels of government. It also relates to the “disposition of tax powers,” retention of revenue and methods adopted in sharing centrally collected revenue in accordance with the constitutional responsibilities of all levels of government (Osakwe, 1999:524). In line with the current reforms, the defunct Centre for Democratic Studies (CDS) defines local government autonomy as, “the relative discretion which local government enjoy in the regulation of their own affairs”. According to Tukur, fiscal federalism is all about fiscal equity and financial independence among the federating units. The extent to which local governments are free from the control of the state and federal government in the management of their local affairs” (Adeyemo, 2005). While Nwabueze (1983) sees the autonomy under the federal system as each tier of government enjoying a separate existence and independence from the control of the other governments. It is an autonomy which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, governor, court etc, but that each government must exist not as an appendage of another government but as autonomous entity in the sense of being able to exercise its own will in the conduct of its affairs free from direction of another government. Local government autonomy can also be defined as “the freedom of the local government to recruit and manage its own staff, raise and manage its own finances, make bye-laws and policies, and discharge its functions as provided by law without interference from the higher governments (Ogunna, 1991:350, quoted in Okafor, 2010). This includes the political, financial and administrative autonomy. Financial autonomy of local government entails the “freedom to impose local taxation, generate revenue within its assigned sources, allocate its financial and material resources, determine and authorize its annual budgets without external interference”

Despite the initial differing conceptions ascribed to the local government autonomy (Adeyemo, 2005). The term financial autonomy has not been fully explained (Odunfa, 1991). Local Government financial is the freedom the Local Governments has to exercise their financial authority within the confines of the law or constitution. This is to enable the Local government to discharge legally or constitutionally assigned financial authority and responsibilities satisfactorily, without undue interference or restraint from within or higher authority (Adeyemo, 2005). This definition argues for adequate financial autonomy for LGs within the law for the purpose of efficient and effective service delivery. Without performance, the law or constitution may not be able to guarantee even adequate autonomy for LGs as the people yearn for development. Autonomy operated within a democracy must be limited as indeed democracy limits the use of power ( imhanlahimi and Ikeanyibe ,2008). Adeyemo (2005) defines financial autonomy under a federal system of government that “each government enjoys a separate existence and financial independence from the control of the other governments” it is an autonomy which requires not just the legal and physical existence of an apparatus of government such as financial autonomy enjoy by legislative assembly, Governor, Court etc. Local government must exist as an appendage of state government but as financial autonomous entity in the sense of being able to receive its own allocation directly from the central purse and manage its internal revenue without interferences from state government. In the same vein, financial autonomy would only be meaningful in a situation whereby each level of government is not constitutionally bound to accept dictation or directive from another (Osakede &Ijimakinwa, 2014). Agunya, Ebiri&Odeyemi (2013) local government financial autonomy refers to “The relative financial discretion which Local Government enjoys in regulating and managing their own affairs”. The extent to which Local Government are free from the control of the State and Federal Governments encroachment in the financial management of local affairs. Davey (1991) contends that,Local autonomy is primary concerned with the question of financial responsibilities, resources and discretion conferred on the local authorities. As such discretion and financial responsibility are at the core of local government. It presumes that local government must possess the power to take decisions independent of external control within the limits laid down by the law. It must garner efficient resources particularly of finance to meet their responsibilities, put differently; local autonomy is the freedom of independence in clearly defined issue, areas, as well as separate legal identity from other levels of government. It is important to note that considering the country’s federalism and constitution there can never be an absolute financial autonomy because of the interdependence of the three levels of government and this bring into focus the inter-governmental relations of local government autonomy, the federal, state and local governments rule over the same population. If they are to achieve the purpose of their creation and not to waste the meager resources at their disposal, there must be a definition of the boundaries or arena of operation of each of them. In essence, local government financial autonomy in Nigerian’s polity, refers to the relative financial independence of local government control by both the state and federal governments. Therefore, it is the nature and structure of transactions or interactions between the three levels of government that reveals the degree of local government autonomy Adeyemo (2005). The country’s constitution clearly spelt out its position on Local Government autonomy, for instance the exit of the military and the enthronement of the democratic government in 1999 brought to the fore, again, some contradictions of local government autonomy. The provisions regarding local government administration in the 1999 Constitution created ambiguity. The 1999 Constitution by its provision in section 7 and 8 recognise the local government as a third tier of government and also guarantee it, but gives the state the autonomy to lord over the local government. Section 7 reads jointly with section 8 provides that there shall be: The system of local government by democratically elected councils (which) is by 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. The implication of these provisions according to Asaju (2010) is that local government cannot exercise the functions assigned to it in section 1 schedule 4 of the Constitution until the State House of Assembly had passed a law. The same Fourth Schedule of the Constitution also provides for “the functions of the Local government Council to also include participation of such Council in government of a state as in respect of the following matters, education, agricultural materials resand state governments. He further added that local government financial autonomy in theory and practice is never absolute. Like the doctrine of separation of powers which is limited by checks and balances, local government financial autonomy is limited by local government relations with higher levels of government. In the view of Okoli (2013), autonomy of local government in relation to other levels of tiers of government manifests itself in three critical areas: Authority relationship, Financial and Personnel.

**Background to the State Joint Local Government Account**

The state Joint Local Government Account (SJLGA) was initially introduced in the Nigerian federation as far back as 1981 during the second Republic administration of president Shehu Shagari. Conscious of the fact that the Nigerian economy is a mono economy where over 80% of both the federal, state and local governments revenues come from their shares of the oil wealth, the administration ostensibly wanted to create a platform where both the federal and state governments could play some roles in funding and monitoring the local government revenue earnings and expenditure to ensure their success in rural development. The joint account system was brought into being through an act of the national assembly known as “allocation of revenues (federation accounts etc) act 1981 (Daily Trust, July, 27, 2006). The same act established what is today known as Federation Account Allocation Committee (FAAC), currently chaired by one Chief Olukayode Anjorin. The committee holds meeting every month. However, during intervening military eras in Nigeria, decrees were enacted by the Federal Government such as decree 49 of 1989 which established for the Federation (note the word Federation, not Federal government), the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) with powers to “monitor the accruals and disbursement of revenue allocations from the federation account”. This specific power of RMAFC amongst other functions in the above decree is sustained in section 153N sub-section 31 and 32 (a e) part 1 of the 3rd schedule to the 1999 constitution (Daily Trust, 2006).

This decree 49 of 1989 which established RMAFC made the commission a member of the Federation Accounts Allocation Committee (FAAC) as well as the State Joint Account Allocation Committee (JAAC). However, while the State Joint Local Government account (SJLGA) is retained in the 1999 constitution, the Federation Account Allocation committee (FAAC) was omitted or in a lighter word, dropped. The 1999 constitution of the federal republic of Nigeria also stipulated the legislative power over public funds, especially on SJLGA, in section 162, Sub-section 18.

specifically, section 5 8 of the constitution states: The amount standing to the credit of local government councils in the federation account shall also be allocated to the states for the benefits of their local government councils on such terms and in such manner as may be prescribed by the national assembly. Each state shall maintain a specific account to be called “state joint local government account” to which shall be paid all allocations to the local government councils of the state from the federation account and from the government of the state.

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

The amount standing to the credit of local government councils of a state shall be distributed among the local government councils of the state on such terms and in such manner as may be prescribed by the house of assembly of the state. But decree No 160 of 1992, sub-section 5(2) specifically stated that the 10% of each state’s internally generated revenue payable to the local government councils in the state shall be distributed among the local government in the state on such terms and in such manner as the state house of assembly may prescribe. Nevertheless, up till year 2000 when there was no joint account committees, local government councils picked up the cheques for their allocations from the federal pay offices (PPOS) in their respective states. These FPOS religiously kept records of all the allocations collected and the accountant General’s office still publishes such remittances/disbursements to states and local governments for public consumption at regular intervals. Those provisions introducing the joint account system since 1981 had remained silent and unimplemented by the states due to the constant interruptions of the military in the political process. However, on resumption of civilian democracy from May 1999, some interest groups with obvious ulterior motives for the allocations prevailed on the state chief executives who adopted the sections of the 1999 constitution dealing on the state joint local government account system and consequently set-up the joint account system in their respective states (This day July 21, 2006). Since the inception of the system of local government in Nigeria, there had been persistent clamour for the autonomy of the local government as the third tier of governance in the federation. It is interesting to note that even the federal government have in recent times joined in championing the course of local government autonomy. In the forward of the guidelines for the 1979 local government reforms, it was clearly remarked that, “the states have continued to encroach upon what would have been the exclusive preserve of local governments. With this reform, the local government was granted the power of grassroots governance with apparent improvement in the autonomy as the third tier of government in the country. In order to strengthen the autonomy and philosophy of government at the local level, The Federal government guaranteed the statutory nature of local government by embodying it in the 1979 constitution. In section 7(1) of the constitution, it was stated that, “the system of democratically elected local government councils is under this constitution guaranteed”.

Even the military administration of General Ibahim babangida from 1986 took bold steps to strengthen the autonomy of local government. By January 1988, good measures of autonomy came the way local government with the scrapping of the state ministries of local government throughout the country thus removing the political control and bureaucratic redtapism perpetuated by these state ministries. According to Adeyemo (2003) other efforts made towards strengthening local government autonomy include; - The approved scheme of service for local government employees following the recommendation of the Oyeyipo Committee report of March 1988. - The direct disbursement of funds to local governments; thus preventing the hijacking of the funds of local government by the state governments (through the federal pay offices). - Subsequent increases in the statutory allocations to local government in the 1989 constitution which are aimed to remove the inadequacies of the local government system viz; section 7(8), section 292 and section 304 etc.

While admitting that local government autonomy cannot be absolute in a federation it is pertinent to note that local governments need to be granted good measure of fiscal autonomy so as to be able to carry out effectively the task of rural development. These series of reforms carried out by the federal government in order to strengthen the local government as the third tier of government in the federation has given rise to visible improvements of the revenue base of the councils. It has been stated earlier in the paper that the Act which established the state Joint Local Government Account (SJLGA) was passed in 1981 by the National Assembly but the eventual domestication and implementation of the provisions of the Act by the states in the federation only took effect in the early years of the fourth republic when state house of assembly passed the SJLGA laws to give effects to that constitutional provisions. Studies conduced by these researcher in Enugu state for the period under review shows that the law establishing the joint account allocation committee was enacted in 2001.

This law was published in Gazette No. 6 of 2001 under the caption “State Joint Local Government Account/Distribution of Revenues and other related matters law 2001. The following provisions were made by the law; Composition the Committee

1. (a) Chairman (b) One Treasurer of a Local Government Council to be appointed by the Governor from each of the senatorial Zones of the state in rotation. (c ) One member from each of the zones of the state who in the opinion of the Governor are persons of unquestionable integrity with requisite qualifications and experience. (d) One representative of the ministry of finance and another of the office in charge of Local Government matters both of whom must not be below the rank of GI-13in the civil service of the state.

2. The committee shall liaise with the Accountant General of the state in the discharge of its function. Secretary: There shall be appointed by the Governor a Secretary of the committee who shall carry out duties as prescribed in this law and shall; a. Issue notices of the meetings committee as directed by the chairman. b. Performance such other functions as the committee or the chairman may from time to time direct. Allocation of Revenues to the Local Government Councils by JAAC.

 The Act stated that, any amount which shall be set out by the committee at any time for distribution from the amount standing to the credit of Local Government Councils in the Joint Account shall be distributed among the local government councils by the Joint Account

Allocation Committee (JAAC) in the following manner; a. 40% on the basis of equality b. 25% on the basis of population c. 20% on the basis of primary school enrollment d. 10% on the basis of internally generated revenue 118 e. 5% on the basis of landmass. Some Deductions Provided for by the Law:

 The deductions provided for under the Joint Account Law tagged “First-Line-Charges” include the following; - Local Government Education Authority gross salary - Local Government Education Authority Overhead - Total Education Fund payable - Pension Fund allowance. - Training fund - Traditional rulers

**The Implications of the Joint Account System on Local Government Fiscal Autonomy and service delivery**

The research reveals the following;

1. The laws made by the State houses of Assembly to bring the State Joint Local government Account (SJLGA) into force are usually tilted to favour ends thereby compounding the already distressed financial positions of the councils.
2. The key officers of the Joint Account Committee set up by the State governor are state government representatives who function on the directive of the State Chief Executives with little or no control form the Council Chairmen who are the statutory owners of the fund as the chief accounting officers of their Local Governments.
3. Most of the Local Government councils were not even represented in the Joint Account Allocation Committee (JAAC).
4. The Council who are the chief accounting officers of their respective Local Governments were never briefed as to how much accrued to their councils monthly from the Federation Account before sharing.
5. Substantial amounts of the allocations from FAAC to each of the Local Government Councils were deducted at source in the name of Joint projects or any other contrived reasons. F
6. The council chairmen who picked up the courage to protest over the unwarranted deductions from their councils’ statutory allocation were threatened and some were even sacked from their positions for daring to query the activities of the joint Account Allocation Committee (JAAC) by the State Governors.
7. State governments that are constitutionally required to fund local government councils have instead used the SJLGA provisions to hold local governments hostage and make them mere appendages of the stat thereby practically denying the local government councils their financial autonomy (Okafor, 2010). This study shows that the Revenue Allocations that accrued to Local Government Councils in the States were not only deducted at source but that they were in some occasions totally withheld by the State Government through the Joint Account Committee

**The Need for Local Government Financial Autonomy in Nigeria**

Several reasons have been advocated for local government financial autonomy in Nigeria. The essence is to pave the local government specific powers to perform a range of financial functions assigned it by law to implement its functions, plan, formulate and execute its own policies, programmes and projects, and its own rules and regulations as deemed for its local needs. The financial autonomy includes power to control its finance, manage it, and allocate the resources to strategic place. It s premised on the ground that when local government has power to take decisions on its own as regarding its finance, services to the local people in grassroots politics then a sense of belonging is likely to be evoked from the local people (Agunyai, Ebirim and Odeyemi, 2013). It also sought for, and designed to lessen, if not avert, the belligerent state encroachment and the use of unelected leaders (care-taker committee) to governthe local government that has characterised Nigeria’s democratic systems. This was deliberated in the last year constitutional amendment/adjustment in the country (Agunyai et al, 2013). However it is imperative at this juncture to state that local government financial autonomy is speculated in the various legal documents reveals that it is not foreseen to have under its realm total removal of state control over local government finance as the constitution specifically gave the power to create local government according to established laws to the state. This accentuated by the fact that the issue of allowing unelected leaders to govern the local government, for the purpose of relegating to the background the utility of local government autonomy, has always been on such areas as “finance”, “corruption” and “conflicting sources of revenue between state and local government”. It is further reinforced by the fact that, in its implementation, some of these form the basis of the objections and oppositions to the approval of local government financial autonomy in past constitutional amendment at the National Assembly (Osakede &Ijimakinwa, 2014). Another reason for local government financial autonomy is rural development, local government is closer to the people at the grassroots and when local councils have the powers to receive it allocation directly form the federal without any overbearing interference from the state, they could implement decisions or policies that will enhance rural transformation without having to wait for the state which in most cases focus mainly on the state development and undermine the grassroots areas. In Nigeria, there are conspicuous cases by observations according to IDI (2016) that the money meant for rural development and provision of social services for people at the grassroots have been diverted and mismanaged by the State Governors. Local government financial autonomy will make local councils to have direct access to their finance with which to implement policies and decisions that will promote grassroots development in Nigeria.

**2.2 THEORETICAL FRAMEWORK**

There are two theories that have helped us to have a vivid understanding of IGR and Local Government. These are System theory and Power theory

**System theory**

David Easton is credited with this theory. According to him, an entity as a structure is a set of elements or units that communicate with their surroundings by importing inputs and exporting outputs. It is possible for a device to be closed or open. Closed systems do not communicate with their surroundings, although transparent systems do. . Easton stresses further that demands are made from the environment on the system in form of inputs, for example, demands of the citizens for the maintenance of law and order and provision of infrastructural facilities. These demands are then processed into outputs, which are authoritative decisions within the governmental administration. The feedback corrects the actions of the administrative system. This is necessary for equilibrium.

A system‟s theory is a conceptual framework and methodology for understanding the operation of a system where there are two or several actors that are essentially components of the whole. Systems theory is therefore defined as a series of statements about the relationship among independent variables in which changes in one variable is accompanied or followed by changes in other variables. In a functional democracy, the application of the system theory cannot be over emphasized. This is because it addresses the issues of interdependence, dependence and interactions of variables. This theory is relevant to the study because each level of government must interact with other levels of government for policy making and other matters affecting the state. The component units are complementary rather than competitive.

**Power theory**

Power is a relative term. Hickson et al. (1971) characterize power as the determination of one social unit's behavior by another. According to Kaplan (1964), it has three dimensions: weight or volume, distance or ranges over behavior and domain, and the number of people or collectivities whose behavior is calculated. According to the power principle, each unit of government is responsible for promoting the interests of its citizens against the opposition of other units in IGR. The whole issue of federalism is linked to the issue of power distribution (Fatile, 2011).

Kelemen (2004) in his Regulatory Federalism in “Fused” Power and “Fragmented“ Power Federations has considered power as an important tool in intergovernmental relations. Kelemen (2004) argues that in parliamentary federations, especially those of the executive-dominant Westminster type, the combination of a fusion of executive-legislative powers at both levels of the federal system and an upper legislative chamber with weak unit representation at the national level tends to produce a decentralized pattern of centre-state relations in most IGR policy areas. In a presidential federation like Nigeria where power is sharply divided among competing structures both horizontally and vertically, the federation tends to produce a more centralized pattern of IGR policy making and regulation, which Kelemen describes as “non discretionary regulatory federalism”. Kelemen classifies Canada and Australia as an ideal-type of a “fused” or “concentrated” power federation in its IGR policy-making; while countries like US and Nigeria are classified as ideal-type of a “fragmented” power federation because of the numerous veto groups in its governmental decision-making process. Kelemen‟s analysis of fragmented power is relevant to Nigeria IGR because a group or level of government tends to use its constitutional power to veto some bills in order to produce desired results. This is apparent between federal government and Lagos state government when the former declared as null and void the creation of additional local development councils by the latter during Obasanjo regime. This view is also supported by Fatile, et al (2009) when he argues that the relationship between power theory and intergovernmental relations in Nigeria is apparent. It is visible in the interaction among the tier of government which is often marred with conflict and disagreement as a result of domination of one level of government over the other. This study adopts power theory because a particular level of government tends to exert its influence on other levels of government in order to achieve its aims.

**2.3 Review of Empirical studies**

Several studies have been conducted to examine how intergovernmental relationship has affected local government administration

 Solomon A. (2014) in his study titled “local government and intergovernmental relations in Nigeria‟s Fourth Republic, with special attention on the period of 1999 to 2014”. The paper argues that Local Government is not mutually exclusive of other levels of government and that as such there is bound to be an interaction between the local and other levels of government. The study reveals that intergovernmental relations among the levels of government in the Fourth Republic up to 2014 were in disarray due to the conflicts over issues of tax jurisdiction, revenue allocation, intergovernmental relations, fund transfers, over concentration of power at the centre, illegal removal of government officials, among other factors. The paper posits that for cordial relationship between the local and other levels of government to take place, the constitutional status of local government must be clearly spelt out, the issue of joint state-local government account should be reversed, election rather than appointment should be the means of choosing leaders at the local level, judiciary should be made to be independent and the undue interference on the local government by the state or federal government has be properly addressed. Also, there should be direct disbursement of federation allocation to all the levels of government.

 Rosemary O. (2013) in her study titled “Inter-governmental relations and the performance of local government in Imo State, Nigeria (2006-2013). The research was carried out through the use of secondary data collection by the review of textbooks, journals, magazines, internet materials, published and unpublished materials while the primary data collection was through questionnaires administered to 270 respondents with a sample population of thirty staff from each local government among the nine (9) local governments for which three was selected from each senatorial zone. The study showed that: Inter-governmental relations ensure the effective and efficient utilization of human and material resources among the different levels of government. It enhances the emergence of co-operation rather than competition in a true federalism. But Local government suffers inadequate funding especially from the state government plus use of Transition Committee, Caretaker Committee and even Sole Administrator affect the performance of local government. The researcher recommended that the irregularities can be tackled by having elected governing bodies in the Local Governments, practicing true federalism, applying the principle of rule of law, constitutional specification of the areas of jurisdiction for each of the levels of government and granting local government autonomy.

**CHAPTER THREE**

**RESEARCH METHODOLOGY**

**3.1 Area of Study**

Akwa Ibom is a [state](https://en.wikipedia.org/wiki/States_of_Nigeria%22%20%5Co%20%22States%20of%20Nigeria) in [Nigeria](https://en.wikipedia.org/wiki/Nigeria%22%20%5Co%20%22Nigeria). It is located in the coastal southern part of the country, lying between latitudes 4°32′N and 5°33′N, and longitudes 7°25′E and 8°25′E. The state is located in the [South-South geopolitical zone](https://en.wikipedia.org/wiki/South_South_Nigeria%22%20%5Co%20%22South%20South%20Nigeria), and is bordered on the east by [Cross River State](https://en.wikipedia.org/wiki/Cross_River_State%22%20%5Co%20%22), on the west by [Rivers State](https://en.wikipedia.org/wiki/Rivers_State%22%20%5Co%20%22Rivers%20State) and [Abia State](https://en.wikipedia.org/wiki/Abia_State%22%20%5Co%20%22Abia%20State), and on the south by the [Atlantic Ocean](https://en.wikipedia.org/wiki/Atlantic_Ocean%22%20%5Co%20%22Atlantic%20Ocean) and the southernmost tip of Cross River State.

Ikot Ekpene, also known as The Raffia City, is a historic town in south-southern state of [Akwa Ibom](https://en.wikipedia.org/wiki/Akwa_Ibom_State%22%20%5Co%20%22).It is the political and cultural capital of the [Annang](https://en.wikipedia.org/wiki/Annang%22%20%5Co%20%22Annang) ethnic group in Nigeria (Nair, 1972). The town is located on the [A342 highway](https://en.wikipedia.org/wiki/A342_highway_%28Nigeria%29%22%20%5Co%20%22A342%20highway%20%28Nigeria%29) that parallels the coast, between [Calabar](https://en.wikipedia.org/wiki/Calabar%22%20%5Co%20%22Calabar) to the south east and [Aba](https://en.wikipedia.org/wiki/Aba%2C_Abia%22%20%5Co%20%22Aba%2C%20Abia) to the west, with the state capital, [Uyo](https://en.wikipedia.org/wiki/Uyo%22%20%5Co%20%22Uyo), on this road just to the east. [Umuahia](https://en.wikipedia.org/wiki/Umuahia%22%20%5Co%20%22Umuahia) is the next major town to the north. Area of Ikot Ekpene, 115.9 km². Population, 184,687. Male Population, 93,587 (50.7%). Female Population, 91,100 (49.3%).

**3.2 Research Design**

Research designs are perceived to be an overall strategy adopted by the researcher whereby different components of the study are integrated in a logical manner to effectively address a research problem. In this study, the researcher employed the survey research design. This is due to the nature of the study whereby the opinion and views of students are sampled.

**3.3 Population of the study**

According to Udoyen (2019), a study population is a group of elements or individuals as the case may be, who share similar characteristics. These similar features can include location, gender, age, sex or specific interest. The emphasis on study population is that it constitute of individuals or elements that are homogeneous in description. The target population for this study comprised of staffs of Ikot Ekpene Local Government Council Headquarters.

**3.4 Sample size determination**

A study sample is simply a systematic selected part of a population that infers its result on the population. In essence, it is that part of a whole that represents the whole and its members share characteristics in like similitude (Udoyen, 2019). In this study, the researcher adopted the convenience sampling method to determine the sample size.

**3.5 Sample size selection technique and procedure**

According to Udoyen (2019), sampling techniques are procedures adopted to systematically select the chosen sample in a specified away under controls. This research work adopted the convenience sampling technique in selecting the respondents from the total population

A total sample size of fourty-seven 47 respondents who are staffs of Offa Local Government Council was selected from the research population using the convenient sampling method. According to Torty (2021), a sample of convenience is the terminology used to describe a sample in which elements have been selected from the target population on the basis of their accessibility or convenience to the researcher.

**3.6 Research Instrument and Administration**

The research instrument used in this study is the questionnaire. A 15 minutes survey containing seven (7) questions were administered to the enrolled participants although the most important were analyzed. The questionnaire was divided into two sections, the first section inquired about the responses demographic or personal data while the second sections were in line with the study objectives, aimed at providing answers to the research questions. Participants were required to respond by placing a tick at the appropriate column. The questionnaire was personally administered by the researcher.

**3.7 Method of data collection**

Two methods of data collection which are primary source and secondary source were used to collect data. The primary sources included oral interviews and questionnaires, while the secondary sources include textbooks, internet, journals, published and unpublished articles and government publications.

**3.8 Method of data analysis**

The responses were analyzed using the frequency tables, which provided answers to the research questions.The hypotheses were tested using the Chi-Square Statistical tool (SPSS.v23).

**3.9 Validity of the study**

The instrument was scrutinized by the researcher‟s supervisors and found it useful for the study at hand. Equally, 3 senior lecturers in the faculty of public administration have gone through it and made some adjustment on the selection of the items and found it appropriate for this type of study.

**3.10 Reliability of the study**

The reliability and validity of the research instrument was determined. The Pearson Correlation Coefficient was used to determine the reliability of the instrument. A co-efficient value of 0.68 indicated that the research instrument was relatively reliable. According to (Taber, 2017) the range of a reasonable reliability is between 0.67 and 0.87.

**3.11 Ethical Consideration**

The study was approved by the Project Committee of the Department. Informed consent was obtained from all study participants before they were enrolled in the study. Permission was sought from the relevant authorities to carry out the study. Date to visit the place of study for questionnaire distribution was put in place in advance.

**CHAPTER FOUR**

**DATA PRESENTATION AND ANALYSIS**

**4.1 INTRODUCTION**

This chapter presents the analysis of data derived through the questionnaire and key informant interview administered on the respondents in the study area. The analysis and interpretation were derived from the findings of the study. The data analysis depicts the simple frequency and percentage of the respondents as well as interpretation of the information gathered. A total of Forty-Seven questionnaires were administered to respondents of which were returned and validated. For this study a total of Thirty-Nine (39) was validated for the analysis.

The table below shows the summary of the survey. A sample of 302 was calculated for this study.

**Table 4.1: Distribution of Questionnaire**

|  |  |  |
| --- | --- | --- |
| **Questionnaire**  | **Frequency** | **Percentage**  |
| Sample size | 47 | 100 |
| Received  | 39 | 82.9 |
| Validated | 39 | 82.9 |

**Source: Field Survey, 2021**

**4.2 DATA PRESENTATION**

**Table 4.2:**4.2 **General Information of respondents**

|  |  |  |
| --- | --- | --- |
| **Demographic information** | **Frequency** | **percent** |
| **Gender**Male |  |  |
| 22 | 56% |
| Female | 17 | 44% |
| **Years in Service** |  |  |
| Level 2-6 | 12 | 30% |
| Level 7-11 | 20 | 52% |
| Level 12+ | 7 | 18% |
| Age |  |  |
| 24-30 | 6 | 15% |
| 31-37 | 13 | 33% |
| 38-44 | 15 | 38% |
| 45+ | 5 | 14% |

**Source: Field Survey, 2021**

From the table above 56% of the respondent are male. 44% of the respondent are female. 30% of the respondent are between level 2-6 in service. 52% of the respondent are in Level 7-11 in service. 18% of the respondent are betweeen level 12 and above in service. 15% of the respondent are aged between 24-30years. 33% of the respondent are aged between 31-37 Years. 38% of the respondent are aged between 38-44year. 14% of the respondent are aged between 45 years and above.

**4.3 ANSWERING RESEARCH QUESTIONS**

QUESTION 1: What is the effect of lack of fiscal autonomy on service delivery in the local governments of Akwa Ibom State and Nigeria?

Table 4.3

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** | **Total**  |
| Poor Funding of the Local Government | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Inadequate Infrastructure | 39(100%) | 00(%) | 00(%) | 39(100%) |
| weaknesses in the internal and external systems and processes | 39(100%) | 00(%) | 00(%) | 39(100%) |
|  Human resource constraints and under staffing of the local government | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Inability of the council to provide social amenities for the local people | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Littered abandoned project due to lack of resources for completion | 39(100%) | 00(%) | 00(%) | 39(100%) |

**Field survey 2021**

From the responses derived in the table above, 100% of the respondents said yes to the options. There was no record of no and uncertain.

QUESTION 2: To what extent is poor service delivery in rural areas of the state, directly related to insufficient funding?

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| High Extent | 29 | 74 |
| Low Extent | 05 | 13 |
| Undecided | 05 | 13 |
| **Total** | **39** | **100** |

Field Survey 2021

From the responses derived in the table above, 74% of the respondent said High extent. 13% of the respondent said Low extent. 13% of the respondent were uncertain.

QUESTION 3: To what extent is state excessive control of local governments’ finances an impediment to effective and efficient service delivery in the rural areas of Akwa Ibom State?

TABLE 4.5

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| High Extent | 26 | 67 |
| Low Extent | 06 | 15 |
| Uncertain  | 07 | 18 |
| **Total** | **39** | **100** |

Field Survey 2021

From the responses derived in the tale above, 67% of the respondent said to a High Extent. 15% of the respondent low Extent. 18% of the respondent were Uncertain.

QUESTION 4: What is the quality of present local governments in the state based on service delivery?

Table 4.6

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** | **Total**  |
| Inefficient service delivery | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Poor local govt health centre | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Ineffectiveness in provision of local access roads and electricity | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Inability to meet the desires of the local people | 39(100%) | 00(%) | 00(%) | 39(100%) |

**Field survey 2021**

From the responses derived in the table above, 100% of the respondents said yes to the options. There was no record of no and uncertain.

QUESTION 5: What are the factors influencing fiscal autonomy in local governments of Akwa Ibom State?

Table 4.7

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** | **Total**  |
| Revenue Sharing formula | 39(100%) | 00(%) | 00(%) | 39(100%) |
| State-Local joint account | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Political interference from the state | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Caretaker committee syndrome | 39(100%) | 00(%) | 00(%) | 39(100%) |

**Field survey 2021**

From the responses derived in the table above, 100% of the respondents said yes to the options. There was no record of no and uncertain.

QUESTION 5: How different was service delivery of fiscal autonomy situation of 1987-1993 from the non-fiscal autonomy situations of 2007-2015?

Table 4.8

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** | **Total**  |
| There were insignificant Interference of State in 1987-1993 compared to 2007-2015 | 39(100%) | 00(%) | 00(%) | 39(100%) |
| The State-Local joint account was not prevalent in 1987-1993 as compared to 2007-2015 | 39(100%) | 00(%) | 00(%) | 39(100%) |
| The state do not unduly dissolve the chairman of local in 1987-1993 compared to 2007-2015 | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Caretaker committee syndrome was not pronounced as at 1987-1993 compared to 2007-2015 | 39(100%) | 00(%) | 00(%) | 39(100%) |

**Field survey 2021**

From the responses derived in the table above, 100% of the respondents said yes to the options. There was no record of no and uncertain.

QUESTION 7: How could challenges of fiscal autonomy be resolved to meet service delivery needs efficiently in the local government areas of the state?

Table 4.9

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** | **Total**  |
| Reduction of too much power from the centre and state | 39(100%) | 00(%) | 00(%) | 39(100%) |
|  Provide a working legal framework, guideline and techniques to the operation of other tiers of government  | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Cooperate adequate funding and ensure accountability spending on funds release | 39(100%) | 00(%) | 00(%) | 39(100%) |
| State Government should ensure more support to the grass root government | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Establish a working local government autonomy | 39(100%) | 00(%) | 00(%) | 39(100%) |
| Fiscal federalism should be implemented with appropriate revenue sharing formula | 39(100%) | 00(%) | 00(%) | 39(100%) |

**Field survey 2021**

From the responses derived in the table above, 100% of the respondents said yes to the options. There was no record of no and uncertain.

**4.4 TEST OF HYPOTHESES**

**HO1:** Lack of fiscal autonomy tends not to affect service delivery in local governments of Akwa Ibom State.

**HO2:**Poor service delivery is not directly related to insufficient funds in local governments of the State.

**HO3:** State excessive control of local governments’ finances tends not to bring about a slow pace of service delivery in rural areas of the state.

**HO4:** Quality of present local governments in the state appears not to be service delivery base.

**HO5:** There are no known factors influencing fiscal autonomy in local governments of Akwa Ibom State.

**Hypothesis One**

**HO:** Lack of fiscal autonomy tends not to affect service delivery in local governments of Akwa Ibom State.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Response**  | **Observed frequencies** | **Expected frequencies (E)**  | **O-E** | **(O-E)2** | **(O-E)** **E** |
| HELEUD | 260607 | 131313 | 13.0-7.0-6.0 | 169-49-36 | 13.0-3.7-2.76.6 |

**Source: field survey 2021**

Degree of freedom = (row-1) (column-1)

= (3-1) (2-1)

= 3\*1

=2

At 0.05 level of significance, given the above degree of freedom, table value of X2 (ie X2t) = 5.991.

To test our hypothesis, the decision rule is

Accept Ho if X2t>X2cal, and

Reject Ho if X2t<X2cal

Thus, since the X2t (5.991) < X2cal (6.6), we reject H0 and accordingly accept H1.We conclude by accepting the alternate hypothesis which states that Lack of fiscal autonomy tends not to affect service delivery in local governments of Akwa Ibom State.

**Hypothesis Two:**

H0:Poor service delivery is not directly related to insufficient funds in local governments of the State.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Response**  | **Observed frequencies** | **Expected frequencies (E)**  | **O-E** | **(O-E)2** | **(O-E)** **E** |
| HELEUD | 290505 | 131313 | 16.0-8.0-8.0 | 256-64-64 | 19.7-4.9-4.99.9 |

**Source: field survey 2021**

Degree of freedom = (row-1) (column-1)

= (3-1) (2-1)

= 3\*1

=2

At 0.05 level of significance, given the above degree of freedom, table value of X2 (ie X2t) = 5.991.

To test our hypothesis, the decision rule is

Accept Ho if X2t>X2cal, and

Reject Ho if X2t<X2cal

Thus, since the X2t (5.991) < X2cal (9.9), we reject H0 and accordingly accept H1.We conclude by accepting the alternate hypothesis which states that Poor service delivery is not directly related to insufficient funds in local governments of the State.

**Hypothesis Three:**

**H0**: State excessive control of local governments’ finances tends not to bring about a slow pace of service delivery in rural areas of the state.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Response**  | **Observed frequencies** | **Expected frequencies (E)**  | **O-E** | **(O-E)2** | **(O-E)** **E** |
| YesNo Uncertain | 003900 | 131313 | -13.0-26.0-13.0 | -169676-169 | -13-52-1326.0 |

**Source: field survey 2021**

Degree of freedom = (row-1) (column-1)

= (3-1) (2-1)

= 3\*1

=2

At 0.05 level of significance, given the above degree of freedom, table value of X2 (ie X2t) = 5.991.

To test our hypothesis, the decision rule is

Accept Ho if X2t>X2cal, and

Reject Ho if X2t<X2cal

Thus, since the X2t (5.991) < X2cal (9.9), we reject H0 and accordingly accept H1.We conclude by accepting the alternate hypothesis which states that State excessive control of local governments’ finances tends not to bring about a slow pace of service delivery in rural areas of the state.

**Hypothesis four:**

H0: Quality of present local governments in the state appears not to be service delivery base.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Response**  | **Observed frequencies** | **Expected frequencies (E)**  | **O-E** | **(O-E)2** | **(O-E)** **E** |
| YesNo Uncertain | 191406 | 131313 | -6.0-2.0-7.0 | 36-4-49 | 2.7-0.3-3.8-1.40 |

**Source: field survey 2021**

Degree of freedom = (row-1) (column-1)

= (3-1) (2-1)

= 3\*1

=2

At 0.05 level of significance, given the above degree of freedom, table value of X2 (ie X2t) = 5.991.

To test our hypothesis, the decision rule is

Accept Ho if X2t>X2cal, and

Reject Ho if X2t<X2cal

Thus, since the X2t (5.991) > X2cal (-1.4), we accept H0(null hypothesis) and accordingly reject H1.We conclude by accepting the alternate hypothesis which states that Quality of present local governments in the state appears not to be service delivery base.

**Hypothesis Five**

**HO:** There are no known factors influencing fiscal autonomy in local governments of Akwa Ibom State.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Response**  | **Observed frequencies** | **Expected frequencies (E)**  | **O-E** | **(O-E)2** | **(O-E)** **E** |
| YesNo Uncertain |  280704 | 131313 | 15.0-6.0 -9.0 | 225-36 -81 | 17.3-2.8 -6.28.3 |

**Source: field survey 2021**

Degree of freedom = (row-1) (column-1)

= (3-1) (2-1)

= 3\*1

=2

At 0.05 level of significance, given the above degree of freedom, table value of X2 (ie X2t) = 5.991.

To test our hypothesis, the decision rule is

Accept Ho if X2t>X2cal, and

Reject Ho if X2t<X2cal

Thus, since the X2t (5.991) < X2cal (8.3), we reject H0 and accordingly accept H1.We conclude by accepting the alternate hypothesis which states that There are no known factors influencing fiscal autonomy in local governments of Akwa Ibom State.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RFECOMMENDATION

5.1 SUMMARY

The focus of this study is to examine fiscal autonomy and service delivery in Nigeria local government using Ikot-Ekpene Local Government in Akwaibom State as case study. Fourty-seven respondent who are civil servant was purposively selected form the L.G council. Using questionnaire thirty-nine (39) responses were retrived and validated. Data was analyzed using frequency and tables. Hypothesis was tested using Chi-Square statistical tool. Findings from the study reveal that lack of fiscal autonomy has affected the efficient service delivery of Local Government in Akwaibom State. It also reveals that there is a difference in the service deliver offered by local government in 1988-1993 compared to the period of 2007-2015. Hence the problem of Local government in efficient service delivery is not unknown but revolves around lack of autonomy and political interference from state who poses to be the master.

**5.2 CONCLUSION**

The Nigerian federation is a three tier structure which saddles each level of government with responsibilities. It is saddening to note that these responsibilities are performed by mostly only transfers from federal government and to an extent by the states and thereby not allowing the local councils to enjoy the deserved political and administrative autonomy because there cannot be absolute autonomy without fiscal autonomy. In view of the above explanation whereby fiscal power is not decentralized but centralized and there is no fiscal autonomy enjoyed by local governments, the pattern of inter-governmental relations in Nigeria is not in tune with true federalism. The lacks of administrative independence and fiscal autonomy by local governments have exposed the duplicity of the so called decentralization and inter-governmental relations in Nigerian federalism.

**5.3 RECOMMENDATION**

The quest for autonomy therefore should be related to financial viability. However, local government financial autonomy should not be seen as making local government a sovereign entity, or the chairmen a local government, thus comparing himself with state governors. But local government financial autonomy should be enjoyed by the citizens at the grassroots.

From the findings of the study, the following recommendations are made

The constitutional status of local government as contained in Section 7 must be clearly spelt out. This will allow local government to perform the functions for which it was set up. Bye laws can be used to regulate the affairs of the local government. Also, the issue of joint-state-local government account should be modified in order to allow proper monitoring of the activities of local government.

 The concept of true federalism should be revisited and practicalized not just in papers. A true federalism is a system of government whereby each level of government is independent of another but interact with another in a co-ordinate form. Most importantly, fiscal federalism. The state should stop tampering with local government fund. The state should also remit 10% of internally generated revenue to the local government purse. The state should allow the principle of federalism to be implemented at the local government level. The relationship between the state and local governments should not be that of superior and sub-ordinate but that of co-operative governance.

 Credible Elections should be conducted at the local government level whereby the governing body should be accountable to the rural citizens. The method of using ‘Transition Committee Chairmen, Caretaker Committee and Sole Administrators’ to run the affairs of local governments do not allow for Local government Autonomy. Overall elections should be conducted on the same date and the specified tenure as stated by the constitution should be served. Strong democratic structures in the local governments will improve the inter-governmental relations in Akwaibom State.

Proper implementation of the Rule of Law. The rule of law must prevail. The law should be supreme to all levels of government.Moreover, the judiciary should be made to be independent as undue interference in the local government affairs by the state or federal government should be properly addressed. This will allow for good inter-governmental relations and the performance of local governments will improve. There should be proper checks and balances between the two levels of government between the two levels of government (state and local governments). Clear-cut definitions of functions, duties and responsibilities between the state and the local governments.

More so the legal framework and guidelines should be handed to the local government, adequate funding and state government support should be optimal in order to enhance effective local government administration in Ikot Ekpene local Government and order local government in Akwaibom State.

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**APPENDIXEE**

**QUESTIONNAIRE**

**SECTION A**

PERSONAL INFORMATION

**Gender**

Male [ ] Female [ ]

Years in Service

2-6yrs [ ]

7-11yrs [ ]

12+ [ ]

**Age**

24-30[ ]

1. 36[ ]

37-44[ ]

45+[ ]

**SECTION B**

**PLEASE TICK [√] YOUR MOST PREFERRED CHOICE AND AVOID TICKING TWICE ON A QUESTION**

QUESTION 1: What is the effect of lack of fiscal autonomy on service delivery in the local governments of Akwa Ibom State and Nigeria?

|  |  |  |  |
| --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** |
| Poor Funding of the Local Government |  |  |  |
| Inadequate Infrastructure |  |  |  |
| weaknesses in the internal and external systems and processes |  |  |  |
|  Human resource constraints and under staffing of the local government |  |  |  |
| Inability of the council to provide social amenities for the local people |  |  |  |
| Littered abandoned project due to lack of resources for completion |  |  |  |

QUESTION 2: To what extent is poor service delivery in rural areas of the state, directly related to insufficient funding?

|  |  |
| --- | --- |
| **Options** | **Please Tick** |
| High Extent |  |
| Low Extent |  |
| Undecided |  |

QUESTION 3: To what extent is state excessive control of local governments’ finances an impediment to effective and efficient service delivery in the rural areas of Akwa Ibom State?

|  |  |
| --- | --- |
| **Options** | **Please Thick** |
| High Extent |  |
| Low Extent |  |
| Uncertain  |  |

QUESTION 4: What is the quality of present local governments in the state based on service delivery?

|  |  |  |  |
| --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** |
| Inefficient service delivery |  |  |  |
| Poor local govt health centre |  |  |  |
| Ineffectiveness in provision of local access roads and electricity |  |  |  |
| Inability to meet the desires of the local people |  |  |  |

QUESTION 5: What are the factors influencing fiscal autonomy in local governments of Akwa Ibom State?

|  |  |  |  |
| --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** |
| Revenue Sharing formula |  |  |  |
| State-Local joint account |  |  |  |
| Political interference from the state |  |  |  |
| Caretaker committee syndrome |  |  |  |

QUESTION 5: How different was service delivery of fiscal autonomy situation of 1987-1993 from the non-fiscal autonomy situations of 2007-2015?

Table 4.8

|  |  |  |  |
| --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** |
| There were insignificant Interference of State in 1987-1993 compared to 2007-2015 |  |  |  |
| The State-Local joint account was not prevalent in 1987-1993 as compared to 2007-2015 |  |  |  |
| The state do not unduly dissolve the chairman of local in 1987-1993 compared to 2007-2015 |  |  |  |
| Caretaker committee syndrome was not pronounced as at 1987-1993 compared to 2007-2015 |  |  |  |

QUESTION 7: How could challenges of fiscal autonomy be resolved to meet service delivery needs efficiently in the local government areas of the state?

|  |  |  |  |
| --- | --- | --- | --- |
| **Options** | **Yes** | **No**  | **Undecided** |
| Reduction of too much power from the centre and state |  |  |  |
|  Provide a working legal framework, guideline and techniques to the operation of other tiers of government  |  |  |  |
| Cooperate adequate funding and ensure accountability spending on funds release |  |  |  |
| State Government should ensure more support to the grass root government |  |  |  |
| Establish a working local government autonomy |  |  |  |
| Fiscal federalism should be implemented with appropriate revenue sharing formula |  |  |  |