Intergovernmental Fiscal Relations and Service Delivery in Awka-North Local Government Area of Anambra State.

Ogu Ogechukwu Amina*, Agu, Emeka Raphael and Ogbu, Ugonna Chris.*****

*&**Department of Public Administration, Nnamdi Azikiwe University, Awka, Nigeria.
***Student Affairs Unit, Federal Polytechnic Oko, Nigeria.

***Corresponding Author:**
Agu, Emeka Raphael.
Email: zicodelopez@gmail.com

DOI: 10.29322/IJSRP.8.11.2018.p8336
http://dx.doi.org/10.29322/IJSRP.8.11.2018.p8336

Abstract
This study examined intergovernmental fiscal relations and service delivery in Awka North Local Government Area of Anambra State. Descriptive survey design was used for the study. The 407 staff of Awka North Local Government Area constituted the population size and the statistical tool of Taro Yamani was used to obtain a sample of 201. A 24- item questionnaire was used for data collection; tables and simple percentage were used for data presentation and the Chi-square was used for data analysis. Among the findings are that; the revenue sharing formula of the Federation is inadequate to the Area council under study for achieving effective service delivery in the provision of local needs; the State Joint Local Government Account has hindered smooth intergovernmental relations between the council under study and other levels of government; and the inadequate revenue powers of the Council under study have affected its fiscal relations with the higher government and the provision of local services. Among the recommendations was that; the local government share from the Federation Account should be increased in order to enable the local governments in Nigeria to effectively carry out the programmes and projects that will improve the socio-economic well-being of the people; and the State Joint Local Government Account should be abolished as it is not a veritable financial accounting control over the finances of the local government areas in Nigeria.

Keywords: Intergovernmental fiscal, State Joint Local Government Account, fiscal sharing formula and service delivery.

INTRODUCTION

Background of the Study

Intergovernmental fiscal relations are critical issues in any country that operates a democratic federalism, especially Nigeria. Fundamentally, the Nigerian Fiscal Federalism has been bedeviled to the extent that it is100% scholarly correct to assert that one of the most protracted and controversial debate in Nigerian economy is the way government revenue is shared among the component tiers of government in the country (Uche and Uche, 2004). This debate has its foundation in the chequered history and evolution of Nigerian federalism. However, the attempts to tackle this situation have engaged several commissions, committees, degrees, Supreme Court rulings and constitutional amendment (Sam, Eme and Emeh, 2012).

The evolution of fiscal federalism in Nigeria can be properly situated within the different political and constitutional, social, cultural and economic developments which have in turn influenced the nature and character as well as the pattern of intergovernmental relations in Nigeria before and after independence (Oluwole, 2013). The pattern of intergovernmental relations in Nigeria from the colonial, through the first republic, the military era and the current civil rule differs fundamentally, essentially because of the various systems of government and power relations between the central and the component units (Nwekeaku, 2007).

Under the colonial era, intergovernmental relations were likened to that of principal agent. The colonial government was the principal partner, and determined the existence, structure, functions and financing of local governments or local authorities. The relationship did not change in the first republic as the regional governments immediately transformed into principal partner, which determined the existence, size, structure, functions and financing of local authorities. The military intervention did not change this principal/agent relationship between the local government and the state and federal government.

Despite the provisions of the 1976 local government reforms to make local government financially autonomous, the state government marshaled new ways of controlling then. However, the introduction of the 1979 federal constitutions changed the status of local government from the agency status to equal partners, at least in principle, all levels of government derive powers from the same constitution (Kasali, 2013; Nwekeaku, 2007; Oluwole, 2013; and Chiamogu, Onwughalu and Chiamogu, 2012).

From the foregoing, it can be deduced that intergovernmental relations in Nigeria's democratic federalism is grossly unfavorable to the local government as a third tier of government. Despite the numerous committees instituted to look into the fiscal relations between the tiers of government, their finding and recommendations have been unsatisfactory by the local government. Even with the provisions of the 1979 and the 1999 federal constitutions which aim to smoothen the fiscal relationships between the tiers of government, the local government has been continually suppressed, cheated and manipulated through the nefarious activities of most state governments in Nigeria instance abound where state government hijack the statutory allocation of the local government as well as state government refusal to pay ten percent (10%) of its total internal revenue to the local government (Okoli,2005).

Since the majority of the local governments, with reference to Awka-North Local Government Area of Anambra State, are largely dependent on the statutory allocation as a major source of revenue to execute their statutory functions as provided in the Fourth Schedule of the 1999 constitution of the Federal Republic of Nigeria and achieve effective service delivery, the focus of this study is to examine the role of intergovernmental fiscal relations on service delivery in Awka-North Local Government Area, since with a degree of relative autonomy, the local government system has been unfairly controlled by the state government.

Statement of the Problem

Local government has been identified as that third tier level of government created for the purpose of efficient and effective administration of the localities. Local government, under the provision of the 1999 constitution of the Federal Republic of Nigeria is generally created by and derives their powers from the state government. The issue of relative autonomy has great consequence in the relations of local government with the federal and state governments in Nigeria.

For local government to achieve effective service delivery, there must be a coordinate and co-operate fiscal relations with other tiers of government. Hence, the issues affecting service delivery in local government administration in Anambra State, with reference to Awka North Local Government Area could be unfavourable revenue sharing formula and the politics of controlling the State Joint Local Government Account by the State Governor and inadequate revenue powers which hinder the ability of most local government areas with reference to the area council under study from generating massive internal revenue could hinder coordinate intergovernmental fiscal relations and quality service delivery in the provision of local services.

The concurrent functions of the local government engender intergovernmental fiscal relations. Generally, the Federal and State Governments provide national/state objectives, minimum common standards, general rules and controls. Often, the Federal/State Governments provide the required financial resources in part or whole, while the Local Governments provide local managerial resources, local political control, supervision and community support. Programmes such as; Universal Basic Education (UBE), National Health Schemes (NHS), Directorate for Food, Roads and Rural infrastructure (DFRRI) etc. require cordial intergovernmental fiscal relations. When such programmes are not adequately funded, this could affect the fiscal relations between the levels of government concerned on the one hand, and deprives the local governments with reference to the area council under study of meeting the needs and aspirations of the local populace on the other hand.

Objectives of the Study

The broad objective of this study is to examine the role of intergovernmental fiscal relations in service delivery in Awka-North Local Government Area. However, the specific objectives of the study are to;

i. Ascertain the extent to which the fiscal sharing formula of Awka-North Local Government Area has affected its service delivery.
ii. Ascertain the effect of State Joint Local Government Account on the service delivery of Awka-North Local Government Area.
iii. Examine the extent to which programmes with intergovernmental fiscal relations are implemented inAwka-North Local Government Area.

Research Questions

The following research questions were formulated for the study

i. To what extent has the fiscal sharing formula affected the service delivery of Awka-North Local Government Area?
ii. To what extent has the State Joint Local Government Account affected the service delivery of Awka-North Local Government Area?
iii. To what extent has programmes with intergovernmental fiscal relations been implemented in Awka-North Local Government Area?

Hypotheses

The following hypotheses guided the study;

1. H_i: The fiscal sharing formula has affected the service delivery of Awka-North Local Government Area.

2. H_i: The State Joint Local Government Account has affected the service delivery of Awka-North Local Government Area.

3. $H_{i:}$ Programmes with intergovernmental fiscal relations are effectively implemented in Awka-North Local Government Area.

REVIEW OF RELATED LITERATURE

Conceptual Review

Intergovernmental Fiscal Relation

Intergovernmental fiscal relations has attracted lots of research interest in the world, particularly in Nigeria where there are open conflicts, competition, and tussle for tax-related items, power over expenditure and right to revenue collection among the three levels of government. Oluwole (2013) likened intergovernmental fiscal relations federalism which suggests a legal arrangement describing the distribution of revenue among the different levels of government in a federal structure. For government to fulfill its constitutional responsibilities of maintaining law and order and providing social amenities that promote citizens well-being, government at all levels much imperatively find a revenue base.

Bello (2014) opined that in many instances, intergovernmental relations between authorities within and between levels of government are based purely on financial relations. Since 1976, both federal and state governments became statutorily oblique to pass a certain percentage of their revenue to local governments. This development has brought with it an unconscious controlling effect on local government finances. Sewell and Wallich in Akindele, Olaopa and Obiyan (2002) stated that the objectives of fiscal relations among units of federation are to;

i. Ensure correspondence between subnational expenditure responsibilities and their financial resources (including transfers from the central government) so that the functions assigned to subnational governments can be effectively carried out.
ii. Increased that autonomy of subnational government by incorporating incentives for their mobilize revenues of their own.
iii. Ensure that macroeconomic management policies of the central government are not undermined or compromised.
iv. Give expenditure discretion to subnational government in appropriate areas in order to increase the efficiency of public spending and improve the accountability of subnational officials to their constituents in the provision of subnational services.
v. Incorporate intergovernmental transfer that are administratively simple, transparent and based on objectives, stable, non-negotiated criteria.

Service Delivery

Service delivery by Angahar (2013) refers to the provision of social or republic goods that will promote socio-economic well-being of the citizens. Public services offered by government are numerous and include the provision of public utilities, security, economic development, projects, the enforcement of the law services at the local government level or the grassroot is aimed at moving the standard of living of the populace to the next level. Since local government is the government at the local level poised to give local solutions to local problems.

The 1999 constitution of Federal Republic of Nigeria in the Fourth Schedule spelt out functions which the local government must statutorily perform to achieve effectively service delivery. Some of these functions include;

i. Establishment, maintenance and regulation of slaughter slabs, market, motor parks and public convenience
ii. Construction and maintenance of road, streets, street lightings, drains and other public highways, parks, gardens, open spaces or such public facilities as may be prescribe from time by the State House of Assembly.
iii. Provision and maintenance of public conveniences, sewage and refuse disposal.
iv. Assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of a state.
v. Provision and maintenance of primary, adult and vocational education.
vi. Development of agriculture and natural resources other than the exploitation of minerals.
vii. Provision and maintenance of health services

The first four functions are mandatory local government functions while the last three are shared functions; i.e. function which the local governments will perform in conjunction with the state governments. These functions are vital to make appropriate services and development activities responsive to local wishes and initiatives. They also require huge financial resources to carry out these functions hence the need for coordinate and cooperate fiscal relations among the three tiers of government endangers conflicts and struggles. Consequently, the federation will be thrown into chaos. But a cordial and cooperate fiscal relations among the three tiers of government will facilitate easy flow of funds and effective service delivery among the three levels of government, particularly the local governments.

Revenue Sharing formula and Local Government Service Delivery in Nigeria

The ever-increasing clamour from local governments for increase in their shares of revenues from the federation account as Adeyemo (2009) posited is a justification of the lopsidedness and inefficiency that have characterized the national revenue mobilization policy, allocation and administration. Except this trend is revisited and corrected, the finances and performances of the three tiers of government especially local governments will be in jeopardy. Moreso, local government revenue structure relies heavily on statutory allocations from the federation account.

Local government may prove to be an empty shell if it has no or limited revenue-raising powers. Local government is said to be financially independent or sufficient when it receives direct revenue allocation from federation account, exercises jurisdictional powers on its taxing areas and incurs its expenditure without any form of external control.

Discussing the inability of local government to raise needed funds, Iliyasu (2011) affirmed that the present fiscal arrangement has manifested in weak fiscal capacity of local governments- Local governments are given functions with high investment outlay and low returns. Also, the internal revenue of local government (3%) is very low - compared with their revenue allocated from the federation account (above 70%); insufficient to prosecute their development programmes. The low internal revenue base is the result of the types of taxes assigned to local governments which unfortunately have low yields and high cost of administration. Local governments, therefore, have tended to depend largely on the Federation Account.

State Joint Local Government Account and Service Delivery in Nigeria

Finance is essential in enabling local governments' transform the lives of the rural dwellers through the provision of social service and rural infrastructural like the construction and maintenance of rural roads, markets, schools, health centers. Despite the fact that the funding of local government in Nigeria is an important aspect of fiscal federalism and intergovernmental relations, it has suffered setbacks, this circumventing development at the grassroots. This ugly trend is usually associated with, among other underlying factors, lack of financial autonomy (Agba, Ocheni and Nnamani, 2013).

State Joint Local Government Account is that account which the share of the local governments from the federation Account is kept before it is given to the local governments to carry out their statutory responsibilities. The articulation of all the financial problems of the local government precipitated the idea of having a Joint Account System for the unified local government system in Nigeria under the supervision of the state government (Ojugbelu, 2014). The problem associated with the joint account system, according to Ojugbelu (2014), are; illegal deduction from the local government statutory allocation; and diversion of local government statutory allocation. There is, according to Otinche (2014), a crisis in the management of local government of fiscal resources between the state and local governments with the creation of the State Joint Local Government Account. The efficient management of local government finance is constrained by the political impurity of state governors and this has undermined grass roots development.

This interference, according to Chukwuemeka, et al (2014), in the local government financial autonomy reasonably accounts for their inability to initiate and execute development programs of projects. This is understandable in view of the fact that the local government in Nigeria rely on the statutory allocation from the Federation account for between 90-95 percent of their financial expenditures every year (Halidu and Bello, 2012)

State Joint Local Government Account is a bane to many local governments, if not all, in Nigeria and has severe intergovernmental fiscal relations between the state and local governments. This issue is particularly visible in Anambra State where the successive State Governors seize, interfere, delay and manipulate the local government funds in the joint account. In most cases, according to Uhunwuangho and Aibieyi (2013), the state Governments make several deduction, such as counterpart funding of projects income tax (upfront) by local government employees (payee) etc. before remitting to councils whatever it deems fit.

This situation is worsened under transition committee chairmanship of local government councils. As usual, no transition committee chairman has the guts to question the governors of the state that magnanimously appointed him. Hence State Joint Government has great effects on the relations between the state and local government and service delivery at the local level in Nigeria.

Local Governments' Revenue Powers and Service Delivery in Nigeria

According to Adesopo (2011), the centralized nature of inter-governmental fiscal character has had some negative impacts on the political system of Nigeria and on the whole it has continued to threaten the sustenance of its existence as a federation. In the first place, centralization of fiscal power encourages fiscal dependence. States and local governments are therefore prevented from enjoying the deserved principle of self-determination that is primary to the practice of federalism. This is against the fact that these states and local governments are created to enable people to be free and independent and in addition have access to rights and privileges within the state to which they belong.

Hardly can any state or local government plan on its own to prosecute a project without federal financial supportby way of allocation (Adesopo, et.al, 2004). The state and local governments, by way of extension, become dependent on the federal government to the extent that they are no longer conscious of revenue generation. Rather, they compete for revenue sharing to the extent that it has been generating conflict of interest between the federal and other tiers of government and even among the states and geo-political zones.

Theoretical Framework

The systems theory which was propounded by David Easton (1975) was adopted for this study. This theory can be looked at as a unified whole that is made up of interrelated parts. These parts which compose the units are called subsystems and they contribute to the affective functioning of the whole and produce output greater than would have been the output of the constituent units were they to perform independently. The emphasis of the systems theory is that organization must be seen as a total system that has interrelated parts of the subsystem all so represent decision units or department of an organization. Thus, the sum total of the attitudes of the subsystem will determine the effectiveness or otherwise of the main systems (Nnabuife and Amobi, 2015; and Okoye, 1997).

This theory can be applied to this study as thus; Nigeria as a federation is the system composed of the three tiers of government which are the sub-systems. These tiers of government (federal, state and local) must effectively interact and cooperate together in order to contribute to the affective functioning of the federation and achieve effective service delivery greater than would have been the output of each tier were they to perform independently. Hence, the three levels of government are critical to the survival of the Nigerian federalism, and as such treating local governments as appendages or extension of the state government in Nigeria do not represent true federalism and affect local service delivery. It is the position of this study that the systems theory is fully suited to be used in explaining intergovernmental fiscal relations in Nigeria.

Empirical Literature

Oluwole (2013) conducted a study on intergovernmental fiscal relation in Nigeria's fourth Republic: issues and challenges. The study historically reviewed revenue allocation in Nigeria and observed that the recommendations of each fiscal commission/committee set up by the federal Government do not go without any form of controversy or criticism. These controversies were responsible for the disannulling of the various revenue allocation committees by successive administrations in Nigeria. The study concluded that pragmatic initiatives and harmonize plausible options dynamic should be adopted to resolve challenges that arise from federal-state-local fiscal relations.

Kasali (2013) conducted a study on a sick federation: politics of domination in inter-governmental relations in Nigeria under Obasanjo Civilian administration (1999-2007). The study found out that the problem with Nigeria's federalism is hinged on absence of genuine democratic culture in the country because a number of federations like Switzerland, United States, Tanzania, have been enjoying relative peace and political stability resulting from their real democratic philosophies. The study concluded that there should be drastic reduction in the avenue allocated to the centre and more funds should be provided to state and local government, because these two levels of government are closer to the people than the government at the centre.

Angahar (2013) conducted a study on the impact of existing intergovernmental financial relations on effective service delivery at the grassroots in Nigeria.The study found out that the structure of the revenue profile of the local governments in Nigeria clearly indicates that they heavily depend on statutory allocation for their survival since the internal revenue sources are insignificant. There is a clear mismatch between responsibilities and revenue powers at the lower tier of government and this has greatly impaired the ability of local governments to deliver service at the grass root. The study concluded that the problems created by inter-governmental financial relationship can be resolved in a number of ways such as: re-alignment of responsibilities and revenue sources; a review of the constitution in-order to grant local governments' financial autonomy; reduction in wasteful expenditure and corruption; increase in internally generated revenue.

Enefiok and Ekpe (2014) examined local government in inter-governmental relations in Nigeria: effects on governance and project implementation. The study therefore, revealed that right from 1954 – 1979, Local governments have been subjected to all sort of control by other tiers of government, namely federal and state governments. Based on this, the study concluded that local government should be allowed to function as governments with minimal control from the state governments. Also, the on-going National Conference should alter section 7(1) of the present 1999 and 2011 amended constitutions for local government to be constitutionally created and not state.

Ojo (2014) x-rayed intergovernmental relations conflicts and resource control in the Fourth Republic in Nigeria. Findings show that the nature of intergovernmental relations conflicts in the Fourth Republic portrayed a conflictual one in Nigeria. The conflicts were basically on the issue resource control, agitation for more revenue allocation, and the problem of local government creation which characterize the administration of Chief Olusegun Obasanjo in the Fourth Republic. The study however concluded that the intergovernmental relation is a necessary political synergy for the actualization and implementation of government policies and programme.

Inyang (2014) conducted a study on the contending issues in the management of intergovernmental relations in the Nigerian Federal administration system. Findings show that the administration of the Nigerian Government in recent past had been a failure, the blame does not belong to the local un-regenerated, crude politicians, whose main goals and aspirations are to control power and authority at all cost; nor does the blame belongs to the innocent, uneducated, uninformed citizens who do not know their left from right and position in the society.

Bello (2014) conducted a study on intergovernmental relations in Nigeria: an assessment of its practice at the local government level. Findings show that there is an obvious division of powers and functions between the three levels of government in Nigeria's federal structure. However, the statutory provision which states that the Governor or the House of Assembly may assign any function to the local government without difference to this statutory provision somehow subordinates local government to the state government. The study however concluded that the processes of intervention and control between centre and periphery are inevitable but should be self-critical and follow agreed paths.

Ayo (2011) conducted a study on re-examining the failing inter-governmental fiscal relations and sustenance of Nigerian federalism: an empirical study. Findings show that the centralized fiscal power has increased the struggle for the control of federal power and influence among the ethnic groups and in effect leading to the overheating and instability of the polity. The major ethnic groups are always desperate in producing the President because the direction of the flow of national wealth is often dictated by the sway of political power. The study concluded that there is need to review the vertical sharing formula such that it can reflect a decentralized fiscal system. With this, the objective of bringing government closer to people through creation of states and local governments can be realized.

Summary of Reviewed Literature

The effects of the intergovernmental fiscal relations on local government administration have attracted the attention of scholars. Having examined some of the researches conducted on intergovernmental fiscal relations, it was found that most studies (Oluwole, 2013; Ejeh and Orokpo, 2014; Kasali, 2013; Chiamogu, Onwughalu and Chiamogu, 2012; and Ayo, 2011) were carried out to examine the intergovernmental fiscal relations between the three tiers of government without identifying its effects on local government administration. However, Angahar (2013) attempted such when he conducted a study on the impact of existing intergovernmental financial relations on the effective service delivery at the grassroots in Nigeria. However, Angahar's study was not conducted in Anambra State, and it was theoretically based. It is this neglect that the present study intends to address. It empirically examines the effect of intergovernmental fiscal relations on the service delivery of Awka North Local Government Area of Anambra State.

METHODS

Research Design

This study adopted the descriptive survey design to examine intergovernmental fiscal relations and service delivery in Awka North Local Government Area of Anambra State through administration of questionnaires and analysis of data to reach logical and objectives research findings and dependable solutions to the research problem.

Population of the Study

The population of the research included the staff (407) and inhabitants (112,192) of Awka North Local Government Area of Anambra State. Hence the population size of the study is 112,599 (ANLGA, 2015 and NPC, 2006).

Sample Size and Sampling Techniques

After identifying the population size, the statistical tool of Taro Yamani (1964) will be used to determine the sample size.
With an error limit of 0.05, population size of 112,599, the sample size was 400.

A purposive sampling technique was used select 400 respondents (200 staff and 200 inhabitants) of Awka North Local Government Area). This sampling technique was chosen because the issue of intergovernmental relations is not known by everybody in Awka North Local Government Area. Hence respondents knowledgeable about this issue were selected in order to generate reliable information to the study.

Method of Data Collection

A 16 - item questionnaire was used to gather data from the target respondents which were the staff of Awka North Local Government Area of Anambra State. 400 copies of the questionnaires were administered to the target respondents in Awka North Local Government Area. After the collection of the questionnaires, it was observed that 392 copies of questionnaires were completed and returned.

Personal interviews were also conducted on the staff and inhabitants of Awka North Local Government Area of Anambra State. This research instruments provided great insights on the problem under study, and also provided additional information which the questionnaires would not have generated.

Validity and Reliability of the Research Instrument

In order to ascertain the validity of the instruments developed for the study, the copies of the questionnaires were given to three Lecturers in the field of Public Administration for face and content validation. The instrument was accredited to have face and content validity.

Test and re-test method was used to establish the reliability of the instrument. Using the Spearman Rank Order Correlation Coefficient, a reliability score of 0.908 was obtained. This was considered high enough for the instruments to be reliable.

Method of Data and Analysis

The data generated was grouped and presented in with the aid of tables and analyzed using arithmetic mean. A mean score of less than 3.0 is considered disagreed while a mean score of 3.0 and above is considered agreed. Data analysis (i.e. test of hypotheses) was done using Chi-Square (X^2) statistical tool and then subject the X^2 calculated value to further measurement in order to determine the strength of relationship of the variables.

Test of Hypothesis

Hypothesis 1

$H_{i:}$ The fiscal sharing formula has affected the service delivery of Awka-North Local Government Area.
Result:
Critical value X^2 for 4df at 0.05 level of significance = 9.49
The computed Chi-square value = 13.52
Decision: since the computed Chi-square value is higher than the critical value, we reject the null hypothesis and accept the alternate hypothesis which states that the fiscal sharing formula has affected the service delivery of Awka-North Local Government Area.

Hypothesis 2

$H_{i:}$ The State Joint Local Government Account has affected the service delivery of Awka-North Local Government Area.

Result:
Critical value X^2 for 4df at 0.05 level of significance = 9.49
The computed Chi-square = 23.29
Decision: since the computed Chi-square value is higher than the critical value, we reject the null hypothesis and accept the alternate hypothesis which states that the State Joint Local Government Account has affected the service delivery of Awka-North Local Government Area.

Hypothesis 3
$H_{i:}$ Programmes with intergovernmental fiscal relations are effectively implemented in Awka-North Local Government Area.
Result:
Critical value X^2 for 4df at 0.05 level of significance = 9.49
The computed Chi-square value = 8.03
Decision: since the computed Chi-square value is less than the critical value, we accept the null hypothesis which states that the programmes with intergovernmental fiscal relations are not effectively implemented in Awka-North Local Government Area.

Discussion of Results

Three hypotheses were tested in this study. Findings show that the fiscal sharing formula has affected the service delivery of Awka-North Local Government Area i.e. the revenue sharing formula of the Federal Government is inadequate to the Area council under study for achieving effective service delivery in the provision of local needs. This is in line with the findings of Wada and Aminu (2014) that many local governments in Nigeria feel that the revenue allocation formula in force is not equitable and has affected intergovernmental fiscal relations between the local government, state and federal government.

Findings from the second hypothesis shows that the State Joint Local Government Account has affected the service delivery of Awka-North Local Government Area .i.e. the State Joint Local Government Account has hindered smooth intergovernmental relations between the local government under study and other levels of government on the one hand, and impeded effective service delivery in the provision of local services on the other hand. This finding is line with the empirical results from Angahar (2013) which found out that the statutory allocations are not paid directly to the local governments but rather to states local government joint accounts, leaving the local government at the mercy of the state government; some state governments are reluctant in releasing the statutory allocations to the local governments.

Finding from the third hypothesis shows that the programmes with intergovernmental fiscal relations are not effectively implemented in Awka-North Local Government Area. The finding agrees with Adedire (2014) that delays in the disbursement of funds by the state to the local governments are a frequent occurrence. This unnecessary delay has made service delivery at the local level to suffer.

It also agrees with the findings of Akinsanya in Oluwole (2013) that intergovernmental relations in Nigeria has not only been characterized by the political and financial dependency of the state on the federal government but also by an ubiquity of the federal government in matters which the constitution of the federal republic of Nigeria 1963 reserved to the states, for example primary education and even in matters in which the federal government despite its concurrent jurisdiction had been inactive.

Conclusion

The study concludes in line with the findings that local governments in Nigeria have not been treated fairly in the disbursement of the central revenue. The functions of the local government as stated in the 1999 Constitution of the Federal Republic of Nigeria are enormous requiring huge financial obligations. Hence there is need for the review of the revenue sharing formula to effectively accommodate the expanded role and strategic position which the local governments occupy in national development.

Recommendations

Based on the findings, the following recommendations were made;

i. The local government share from the Federation Account should be increased in order to enable the local governments in Nigeria to effectively carry out the programmes and projects that will improve the socio-economic well-being and the living standard of the people.

ii. The State Joint Local Government Account should be abolished as it is not a veritable financial accounting control over the finances of the local government areas in Nigeria. The local government should rather receive their monthly allocation from the Federation Account to improve intergovernmental fiscal relations and service delivery in the country.

iii. National and State Governments should ensure regular flow of fund to the Local Governments in Nigeria to implement national/state programmes which are carried out in the local areas. This will enhance cordial intergovernmental fiscal relations between the tiers of government and effective implementation of programmes with national/state objectives.

References

Adedire, S. A. (2014). Local Government and Intergovernmental Relations in Nigeria's Fourth Republic. *Covenant University Journal of Politics and International Affairs (CUJPIA)*.2(2), 58 - 72.

Adeyemo, D. O. (2005). Local Government Autonomy in Nigeria: A Historical Perspective. *Journal of Social Sciences.* 10(2), 77-87.

Adeyemo, D. O. (2009).'*Optimising Local Government Finance through Public-Private Partnerships'.Department of Local Government Studies*. Obafemi Awolowo University, Ile-Ife, Osun-Sate, Nigeria.

Agba, M. S., Ocheni, S. and Nnamani, D. O. (2014). Local Government Finance in Nigeria: Challenges and Prognosis for Action in a Democratic Era (1999-2013). *Journal of Good Governance and Sustainable Development in Africa.* 2(1), 84 – 96.

Agba, M.S., Ocheni, S. and Nnamani, D. O. (2013). *Local Government Finance in Nigeria: Challenges and Prognosis for Action in a Democratic Era* (1999-2013).

Angahar, P. A. (2013). The Impact of Existing Inter-Governmental Financial Relations on Effective Service Delivery at the Grassroots in Nigeria. *International Journal of Academic Research in Accounting, Finance and Management Sciences.* 3(1), 112-118.

Bello, M. L. (2014). Intergovernmental Relations in Nigeria: An Assessment of Its Practice at the Local Government Level. *Journal of Poverty, Investment and Development - An Open Access International Journal.* 4, 66 – 76.

Chiamogu, A. P., Onwughalu, V. C. and Chiamogu, U. P. (2012). Politics of Inter-Governmental Relations in Nigeria: An Appraisal of Current Issues. *International Journal of Asian Social Sciences.* 2(11), 1892-1905.

Chuwkuemeka, E., Uguanyi, B. I., Ndubuisi-Okolo, P. and Onuoha, C. E. (2014). Nigeria Local Government: A Discourse on the Theoretical Imperatives in a Governmental System. *An International Multidisciplinary Journal Ethiopia.* 8(2), 305-324.

Enefiok, E. I. and Ekpe, A. N. (2014).Local Government in Inter-Governmental Relations in Nigeria: Effects on Governance and Project Implementation. *IOSR Journal Of Humanities And Social Science (IOSR-JHSS). Vol. 19(9),* 1 – 6.

Federal Republic of Nigeria (1976).*Guidelines for Local Government Reforms*. Kaduna, Government Printer.

Federal Republic of Nigeria (1979).*Constitution of the Federal Republic of Nigeria.* Lagos, Federal Government Press.

Federal Republic of Nigeria (1999).*Constitution of the Federal Republic of Nigeria.* Lagos, Federal Government Press.

Iliyasu, A. (2011). '*Revenue Allocation Formula in Nigeria: Issues and Challenges'* A Paper Presented at a Retreat Organised for Members of the Revenue Mobilisation, Allocation and Fiscal Commission at Le Meridien, Ibom Hotel and Golf Resort, Uyo.

Inyang, B. (2014). Contending Issues in the Management of Intergovernmental Relations in the Nigerian Federal Administration System. *Mediterranean Journal of Social Sciences*. (3), 226 – 233.

Kasali, M. A. (2013). A Sick Federation: Politics of Denomination in Intergovernmental Relations in Nigeria under Obasanjo Civilian Administration (1999-2007). *Afro Asia Journal of Social Sciences*. 4(4), 1-23.

Nnabuife, K. E. and Amobi, D. S. C. (2015).*Management: An Operational Perspective*. Awka, J'Goshen Publishers.

Nwekeaku, C. E. (2007). *Local Government Administrative System: An Introductory and Comparative Approach*. Onitsha: Abbot Books Ltd.

Ojo, J. S. (2014). An x-ray of Intergovernmental Conflicts and Resource Control in the Fourth Republic. *International Journal of Educational Administration and Policy Studies.* 6(3), 43 – 52.

Ojo, J. S. and Ihemeje, G. C. (2014). Mushrooming Appointed Caretaker Committee: A Quagmire to Grassroot Democracy in Nigeria. *International Journal of Sociology and Anthorpology*. 6(6), 214-220.

Okoli, M. U. (2005). *Local Government Administrative System: An Introductory and Comparative Approach*. Onitsha: Abbot Books Ltd.

Okoye, J. C. (1997*). Modern Management Techniques and Development Administration.* Onitsha, Abbot Books, Ltd.

Oluwole, O. E. (2013). Intergovernmental Fiscal Relations in Nigeria's Fourth Republic: Issues and Challenges. *Covenant University Journal of Politics and International Affairs (CUJPIA)*. 1(2), 213-234.

Otuiche, S. I. (2014). Fiscal Policy and Local Government Administration in Nigeria. *An International Multidisciplinary Journal Ethiopia.*8(2), 118-137.

Sam, U. C., Eme, O. I. and Emeh, I. E. J. (2012). Issues in Nigerian Fiscal Federalism: The Relationship Between the Principle of Deviation and Resource Control. *Kuwait Chapter of Arabian Journal of Business and Management Review.* 1(5), 54-72.

Taro, Y. (1964).*Statistics: An Introductory Analysis. 3rd Ed.* New York, Harper and Row Publishers.

Uche, C.U. and Uche, O.C. (2004).Oil and the Politics of Revenue Allocation in Nigeria. Lagos, Dove Publishers.

Uhunmwuangho, S. O. and Aibieyi, S. (2013). Problems of Revenue Generation in Local Government Administration in Nigeria. *Business and Management Research Journal*.2(3).89-96.

Universal Basic Education Commision (UBEC).(2004). *Implementation Guidelines for the UBE Programme.*Abuja, Federal Ministry of Education.

Wada, E. and Aminu, I. (2014). The Imperative of Local Government Autonomy and Intergovernmental Relations in Nigeria. *International Journal of Public Administration and Management Research (IJPAMR).*2(3), 74-83