

## Intergovernmental Relations and Repositioning of Local Government in Nigeria for Effective Service Delivery: The Rivers State Experience, 2000-2019

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**ABSTRACT:** This study holistically examined the administrative characteristics of intergovernmental relations in Nigeria, especially as it pertains to local government autonomy. Using the Rivers State experience, 2000-2019 as the area of focus, this study empirically assessed the fiscal challenges faced by local government- being the third tier of government that is saddled with the constitutional mandate of administering the socio-economic needs of the people at the grassroots. These challenges range from the indiscriminate marginalisation of the local governments in the federal revenue sharing entitlements, the undue infringement on the statutory right of the local government councils to independently generate taxes within their lawful jurisdictions, to the deliberate denial of local government council of their statutory powers to carry out developmental projects at the local level. The study used both secondary and primary sources to generate relevant data and adopted the simple percentage (100%) mathematical method as a tool for analysis. The study was anchored on Max Weber's theory of political domination. On the strength of the findings obtained from the relevant literature reviewed in the course of this study, as well as the empirical information reliably obtained from fieldwork, this study convincingly establish that lack of total autonomy for local governments in Rivers State impinge on the ability of local government councils to provide efficient developmental services at the grassroots. Again, the state government infringes on the right of local government councils to independently generate taxes within their jurisdiction etc. Hence, it is the position of this study that the experiences as depicted in the case of Rivers State reflect the sameness of situations in the overall Nigerian system. Therefore, this study recommends that State-local government joint account system should be abolished. Also, local governments should be given both legislative and executive autonomy. Furthermore, the autonomy of the Local Government Service Commission should be greatly enhanced, so as to justify its primary responsibility of independently overseeing the affairs of local government councils in Nigeria. It is the firm conviction of this study that if the recommendations as proffered by this study are systematically and dispassionately implemented, they will go a long way to promote and enhance the fundamental role of the local government as the third tier of government with the primary responsibility of independently providing the needed developmental needs of the local people at the grassroots.

**KEYWORD:** local government, local government administration, intergovernmental relations, federalism

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## INTRODUCTION

It is quite obvious, at least, with the Nigerian experience that the pattern of intergovernmental relations among the three tiers of government is one that is smacked with an apparent lack of equity, fairness, fiscal exploitation and marginalization. Basically, in the Nigerian State, as it is most times obtainable in some nation-states around the world, the three tiers of government in this wise, comprise the federal, state and local governments. Specifically, in the Nigerian situation, it is the local government that receives the brunt of the twisted and disjointed fellowship among the three tiers of government. Starting from the administrative perspective, Anyebe (2015) describes local government administration in Nigeria as a statutorily created institution that is devoid of real actionable legal and administrative instruments to govern independently within their separate jurisdictions. According to him, the fact that the processes involving idea conception, decision making and implementation are tied to the approvals and discretion of State Governors, local government administrators are mere stooges, rather than trained administrative personnel.

Analysing from the fiscal viewpoint, Awotokun (2005) blames the administrative dependence of local governments on the state governments on the unification of state and local governments account, and the fact that the state governments control the disbursement of funds to the councils within their domain, as well as influence the utilization of such funds. In his separate contribution, Adeyemo (2005) further attributes this condition to the fact that the state governments constitutionally reserve the powers to create local councils and determine the tenure of offices of such councils. In addition to that, State Governors reserve the powers to directly appoint or dismiss council chairmen and other principal departmental heads in the local government councils. More so, Adeyemo submits that in most practical cases in Nigeria, State governors may in their discretion, decide to suspend indefinitely, elections into political offices at the local government levels. In such situations, they may decide to make do with caretaker committees, which members invariably comprise individuals who are single-handedly hand-picked by the state governors.

On the whole, the fractured system of inter-governmental relations in Nigeria, which marginalizes the local government as the third tier of government can best be explained by the evolutionary disassociation of the local government from the structure of federalism. Accordingly, Bulmer (2017) defines federalism as a system of government that establishes a constitutionally specified division of powers between different levels of government and posits that there are usually two levels of government which consist of the central (federal) and the regional (state) government. To Friedrich cited in Nwoko and Asiegbu (2021), federalism is the process that brings together different political organizations and units be they state or any other body to enter into a constitutional agreement by working out solutions, adopting joint policies, and making decisions on joint problems. The implication of the above definitions reveals that local government is a tier of government created by an act of devolution of powers, conferred on the state governments. Consequently, the powers of local authorities consist of functions, delegated to them by the state governments. As such, that has continued to define the pattern of intergovernmental relations among the three tiers of government which unfortunately makes the local government the most unfavoured in the bargain. Hence, Adeyemo (2005) described the integration of local government administration in the federal structure as a business deal involving major and minor partners.

The status of the definition of federalism which shares jurisdictional powers between the central and regional governments has raised concerns about the position of local governments in the composition of the federal structure. Scholars such as Gamper (2005) and Gibson (2004) have separately argued the reality of local governments becoming equal players or partners in a federal system. It, therefore,

calls for a critical review to understand the extent to which the constitution guarantees the powers and rights of local governments within a federal arrangement.

Interestingly, the Nigerian constitution recognises the local government level as the third tier of government. The entrenchment of local government in the Nigerian constitution received an elaborate emphasis during the 1976 local government reform. The Federal Republic of Nigeria (FGN, 1976 ) in Adeyemo (2005, p.24) affirmed that the local government is the third tier of the federal system and therefore has the constitutional capacity to function independently in the administration of governance at all levels.

But on the contrary, Olaiya (2016) informs that in spite of the clear definition in the constitution, of the duties and limitations of the different tiers of government, the existence of political power tussles among the three tiers of government, which are motivated by parochial interests among individuals and groups tend to complicate and frustrate the workings of intergovernmental relations between states and local governments. Olaiya further revealed that these conflicts always spring up in the course of sharing of fiscal allocations, either from the federation account or from the coffers of internally generated revenue (IGR). He notes that the pattern of intergovernmental relation between state and local government where the former enjoys dominance over the latter is such that the former (the state government) exercises undue and domineering control over the realization of internally generated revenue (IGR) within the jurisdiction of the latter (the local government).

In the light of the above experiences, there have been several efforts initiated by policy makers and executors to redefine the pattern of intergovernmental relations between states and local governments in Nigeria. This is with a view to restructuring and re-positioning local governments to attain both administrative and fiscal viability to meet up with their core statutory responsibility of effectively administering governance at the local level.

Using Rivers state as a case, this study, therefore examined the workings of intergovernmental relations as it relates to the restructuring of the local government system for effective service delivery at the grass-root level in Nigeria, with the sole objective of x-raying the intergovernmental odds that militate against the autonomy of local governments in Nigeria, thus, rendering them unviable to perform their constitutional functions at the grass-root level.

### Research questions

1. What are the fiscal challenges facing local government councils in Rivers State in their bid to render effective service delivery at the grassroots?
2. What strategies can be taken to improve the fiscal autonomy of local governments in Rivers State for effective service delivery at the grassroots?

### Research Objectives

The main objective of this study is to examine the fiscal challenges facing local government councils in their bid to render effective service delivery at the grassroots. The other objective is to explain the strategies to overcome the fiscal autonomy of local governments in Rivers State for effective service delivery at the grassroots level.

### Scope of the study

The time frame of this study is 2000 – 2019. The choice of this period is to explain the issues surrounding the fiscal relationship between the Rivers State government and the local government councils in the state in the face of the democratic dispensation. The geographical area of the study is the 23 local government councils of Rivers State, Nigeria. The basic variables in this study are intergovernmental relations and local government administration.

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## Methodology

The population of this study is the entire staff of the 23 local government councils of Rivers State. The sample size is drawn from three (3) local government councils, namely: Asari-Toru; Emuoha and Eleme local government councils. The purposive sampling technique was used to select the samples for this study from the three identified local government councils based on their knowledge of the subject matter. Crossman (2020) states that purposive sampling is a non-probability sampling that is used in research to select a population-based on their knowledge of the subject matter. The study administered 360 copies of research questionnaires to the 3 selected local government councils. A total of 10 questionnaire items were raised on the subject of the challenges and strategies to be taken to improve the fiscal autonomy of local governments in Rivers State for effective service delivery at the grassroots and administered to the sampled population of the study. The data generated from the questionnaire items was presented in tabular frequency and analyzed, using the simple percentage frequency method.

## Conceptual Discourse

### Intergovernmental Relations

Colasante (2018) defines intergovernmental relations as an important interaction between government units of all types and levels. It presupposes the interacting network of institutions at national, provincial, and local levels created to enable the various parts of government to cohere in a manner, more or less appropriate to the institutional arrangements. To Nwoko and Asiegbu (2021), intergovernmental relations represents a complex network of interrelationships that exist among the different levels of government and their structures in a political system. It is the political and fiscal relationship that is witnessed between the levels of government.

Similarly, William Anderson (1960) posited that intergovernmental relations involve collaboration among three different group components. These include:

- i. Governmental units of all types and levels.
- ii. Different types of people/officials and
- iii. Diverse functions and financing of governments and government-initiated projects.

According to him (Anderson), the realization of the third process must involve the mutual working synergy between the first and second components. More so, with the combination of skills and talents that are possessed by different categories of personalities found in the various levels and departments of governments, the realisation of public goals and objectives would be quite feasible (Centre for the Study of Federalism, USA, 2017).

Borrowing from the explanations above on the concept of intergovernmental relations, we can conveniently submit here that the term, intergovernmental relations can be used to describe the process of integrating the various levels, organs and departments of governments in the domain of public governance to perform coordinate functions. Deservedly, such a network of cooperation and relation among the various institutions of government should reflect an upsurge and improvement in the undisrupted delivery of social services to the citizenry. Undoubtedly, the harmonious relationship that exists among the three tiers of government and also, the equitable distribution of powers and functions among them can reduce incidences of power tussle and jurisdictional administrative frictions among these organs, which are always known to be inimical to growth and development. When such a feat is achieved, it would have implications for the sustenance and survival of the system, both in the short term and in the long run. The kind of intergovernmental relation as

theoretically envisioned above should be the guiding template for the pattern of intergovernmental relations that should exist between the state and local government in Nigeria.

### **Local Government Administration**

A local government may be defined as a public organisation authorized to decide and administer a limited range of public policies within a relatively small territory which is a subdivision of a regional or national government (Political Science Encyclopaedia, 2020). To Awotokun (2005), local government is a form of public administration which, in a majority of contexts, exists as the lowest tier of administration within a given state. According to him, local governments generally act within powers delegated to them by legislation or directives of the higher level of government.

Nwoko and Asiegbu (2021) see “local government as one important agency that plays a huge role in the modern state system. It acts as the grassroots machine which touches the heart of the federal state and on the very soul of federalism.” What this means is that local governments are key players in the governance process of every modern society as they are the level of government that bring development down to the people at the grass-roots level. More so, Adeyemo (2005) in his separate input, clarifies that in states that operate a federal system of government, local governments occupy the position of the third tier. However, in the case of a unitary system of government, local governments occupy the second tier position.

The above definitions succinctly characterize a local government as the smallest unit within a region. It suggests that though a region is a component of the larger nation-state, a local government is a segment of a region. It further emphasizes that a local government remains a lawfully recognised institution within a state, which is also permitted by law to perform functions, determine and implement policies and decisions within its jurisdiction. As a corroboration to the opinion expressed above, Dugger (2014) posits that local government administration refers to the public administration of towns, cities, counties and districts. Accordingly, the above-mentioned entities must work together to administer a particular geographical area. The above definition tersely demonstrates the inevitability of unit cooperation and collaboration within a governmental institution like the local government to achieve a meaningfully impacting administration of the grassroots in a state. Inferring from the definition as provided by Dugger, beyond the need to emphasize a well-deserving intergovernmental relation among the three tiers of government, the need for intra-harmonious relationship within an organ should not be discountenanced as it is pivotal to corporate growth and development. By implication, it is expedient to harmonise relations among the various units and departments within a local government council in order to achieve effective administration at the grassroots, especially with reference to the Nigerian case.

Arising from the definitions above, we can categorically tender that a local government refers to an organ created by law, which is a sub-unit in a region or nation-state and is endowed with full and independent legal and administrative instruments to execute policies and programmes at the grassroots. The administration of local governments in this sense specifically presupposes the management of the affairs of the local government by a group of persons, either through election or by appointment. Hence, these group of persons transform public will, intentions, statutory decisions and policies into achievable objectives that are backed by deliberate actions, to realize service delivery goals at the grass root level.

### **The Constitutional status of local governments in Nigeria**

Prior to the 1976 Local Government Reform, the local government was only seen as a grassroots development centres where there was in existence, representatives from the central government who were saddled with the sole responsibility of performing social functions for the grassroots, on behalf



of the central government. During this epoch, the act of conceiving, formulating, designing and analyzing public policies for the local people was exclusively the function of the central government. The execution of these policies was done by administrators who were exclusively appointed by the central government.

However, the 1976 local government reform created the framework for the recognition of the local government as the third tier of government. It spelt out that every state legislative assembly should have the statutory function of creating local government councils and also create the platform where the tenure of offices of local government functionaries shall be determined by periodic elections. Beyond that, the act and process of creation of local government councils by the state legislature shall also clearly and accordingly designate statutory powers, under a legal framework, to a body of elected local government functionaries to independently conceive, design and implement policies and programmes, as well as other laws that are stipulated in the legislative acts that created them (Tonwe, 2012).

Although the 1976 local government reform duly recognised local government as the third tier of government, it subjected the latter to being constitutionally servitude to the state government. Such a trend has continued to characterize and dictate the pattern of intergovernmental relations between the state and local government in Nigeria. The long-existing constitutional superiority and control of the state government over the local government has always been re-captured by subsequent constitutional reforms and amendments. An instance can be cited from the 1999 constitution where section 7(1) provides that: “The system of local government by democratically elected local government councils is under this constitution guaranteed; and accordingly, every state shall, subject to section 8 of this constitution, ensure their existence under a law that provides for the establishment, structure, composition, finance and functions of such councils.”

By inference, the above statement is suggestive of the fact that the existence of local government by law is dependent on the state government. Again, sections 47-89 of the 1999 constitution make elaborate and comprehensive provisions for the legislative arm of the government at the federal level. In a like manner, sections 90-129 of the constitution still provide for legislative arms at the state level. These provisions invariably confer on both the federal and state governments the constitutional autonomy and legal framework to function. However, such constitutional rights and privileges were not granted to local governments (Awotokun, 2005).

Lamenting on the present conditions of local governments, Anyebe (2015, p. 20) discloses that the local government does not enjoy maximum autonomy in the exercise of its functions; as its functions are spelt out and conferred on it by the State House of Assembly. According to him, the fourth schedule of the 1999 constitution, item 2(d) stipulates that “the functions of a local government council in the government of a state as respects the following matters...and such functions as may be conferred on local government councils by the House of Assembly of the state.”

Finally, the constitutional undermining of the local government as the third tier of government was further pronounced in section 7 (b) of the 1999 constitution of Nigeria which saw the creation of the State Joint Local Government Account (SJLGA). This has further undermined the financial autonomy of the local government-a situation which has grave consequences on the overall capacity of local government functionaries to discharge their duties optimally to the satisfaction of the local people (Ikenwa, 2019). The constitutional provision for the merger of state and local government accounts allocation from the national treasury has continued to stretch the impropriety in the intergovernmental relations between states and local governments. It has also raised legal tussles between the two tiers of government with regard to fiscal misappropriations.

# **A Brief Assessment of the trends of Intergovernmental Relations between States and Local Governments in Nigeria**

The relationship between States and local governments in Nigeria has over time, been frosty and one-sided. The alleged one-sidedness in the relationship between states and local governments is further justified by the obvious predominance of states over local government councils, especially in matters relating to the fiscal responsibility-a situation, occasioned by the existing law which provides for the unification of states and local governments' national budgetary allocations. Beyond that, the extant law which bequeaths the power to create local governments and determine the tenure of their offices has continued to enhance local government's subservient status. This has further degenerated to the level of making local government functionaries to see themselves as people who live at the mercy of officials of the state government. This situation has been known to give birth to unhealthy desperations, expediencies and resort to corrupt practices by tending local government functionaries. As a consequence, there have been reported cases involving local government chairmen who bribe members of state Houses of Assembly to influence their tenure extension (Adeyemo, 2005).

In most cases also, the state governments are always at liberty to withdraw money from the state and local government's joint account and embark on projects without the consent of the latter, since the former enjoy superintending control of the joint fund. Ubani (2012, p.1) state that "Lagos state government constructed parks in various parts of the state with money deducted from the state and local government joint revenue account". Also, Ubani pointed out that the conferment of a wide range of powers by the 1999 constitution to administer matters relating to local government organisation and structure has over time, undermined the full and needed concentration of local government functionaries to governance at the grassroots. He also decried the situation where a political rift between the federal and state governments adversely affects the administration of local government. He cited an instance with the event of the era of former President Obasanjo's administration where the face-off between the federal government and the Lagos State over the creation of additional local government councils in the state had resulted in the neglect of the administration of local governments in the state, especially in issues relating to funding.

In the area of the determination of the tenure of office of elected members of local government councils, Wilson (2013) informs that on several occasions, the states of Edo, Imo, Ondo and Rivers truncated the tenure of the democratically elected councils and replaced them with members of the ruling political party in the state, as caretaker committees. In most cases, the state governments decided not to conduct elections for the local councils, as in the case of Anambra State which ran a caretaker system for over six years (p.142)

The picture painted above showcases a state government that rides on the privileges of a seemingly constitutional default to disparage the relevance of the existence of the local government. What this summarily suggests is that the state government can be at liberty to frustrate popular democratic participation at the grassroots. As pointed out earlier in the preceding pages, the state government and local governments' joint account has led to gross misappropriation by the former. Awotokun (2005) posits that allocations paid through state governments were not remitted to local governments instead, these funds are only directly paid to the state governments-the latter which sees such funds as reimbursement for expenses claimed to have been made for the development of the local government. George (2010) reveals that in the year 2010, 27 local governments in Borno protested the indiscriminate deductions from their monthly allocations by the Borno State Government. Accordingly, that situation had led to each local government losing 20% of its allocation. George further revealed that in Nasarawa state, the state government, through the Commissioner for Local Governments and Chieftaincy Affairs cheated the local governments in terms of funding when it

allegedly abused the joint account system by illegally withdrawing over 5 billion naira in 36 months from the state local government joint account belonging to the 16 local governments councils in the state. An act which is contrary to section 7(6) (A)162(5), (6) and (8) of the 1999 constitution and the local government laws of Nasarawa state and the joint account laws. This offence which is contrary and punishable under section 104 of the criminal code act landed the former governor in the EFCC net (George, 2010, p.1).

In a similar trend, Akaeze (2012) informs that in the year 2009, Tunde Oladunjoye, a former chairman of Ijebu East Local Government Area of Ogun State, accused the former Governor, Gbenga Daniels of misappropriating the fund meant for local governments councils. According to the source, in the month of November that same year, the Governor released N700 million to local governments instead of N1.7 billion that was duly allocated to the local governments for their development.

In addition, Wilson (2013) asserts that the state governments exploit the instrumentalities of the Local Government Service Commission (LGSC) to undermine the autonomy of local governments by indirectly influencing their policies and also by scuttling democratic processes to assuming positions in the local governments. He gave an instance with how in Delta State, the LGSC, acting on the influence of the Delta State House of Assembly mandated the Heads of Personnel Management to run the affairs of the councils from May 2011-November 2012. The above developments tersely characterize the mode of intergovernmental relations between States and local governments in Nigeria.

### **Theoretical framework**

This study is anchored on Max Weber's theory of Domination. This theory is fundamentally excised from Weber's rational-legal Authority. This concept according to Max Weber presupposes that political authority is primarily sourced from a body of system of ideology. According to Weber, much as the political authority is vested in an individual who exercises it in trust for the people, the specifics of the precepts and doctrines should be a product of the system of rationality from where political authority derives, and not from the personally-induced ideas of the individual leader. Hence, Weber conceives of Domination theory as a model for describing a system of deviance in a political system where political actors fashion out methods of exercising authority, different from laid down rules, anchored on rationality.

According to Obieze (2016), Max Weber defined Authority as the moral and legitimate right to enforce compliance with laws in a society, which exercise must reflect fair-play, justice and compromise. In the view of Ukpani (2018), Weber developed the theory of political domination, cognisant of the modern democratic era where the exercise of political authority is shared among levels and arms of government. According to Ukpani (2018), in the exercise of the lawfully shared political authority among the levels of government, Weber impressed that the tendency for clash of interest, leading to struggle for domination of one level over the other, is inevitable.

In summary, Sholade (2020) captures some of the salient ideological assumptions of Max Weber's theory of political domination, and they include:

- i. In any politically organised society, there must be in existence, moral rights, exercised by certain individuals, which make people conform to public rules and regulations.
- ii. These moral rights are presumed to be authoritative, by virtue of their rational and legal definition.
- iii. In a democratic clime, the exercise of political authority is usually decentralised and shared among levels and organs of government.



- iv. The devolution of political power/authority among levels of government in a democratic system, built on a federal structure, often leads to a clash of interests and desire for domination.
- v. The acts of conflicts and domination among levels of government are usually defined in terms of deprivation of jurisdictional administrative powers.

Practically, the practice of intergovernmental power tussle and dominance which this theory represents characterizes the problem which this study covers. Thus, the deprivation of the autonomous jurisdictional powers of the local government as the third tier of government in Nigeria has over time, impinged on its capacity to provide essential developmental services at the grassroots. The study sees the state government as the dominant force which dictates the activities of the local government councils. This, to a large extent, hinders development and effective service delivery at the local level. The state government dominates the local government in their fiscal relationship and at the same time, administratively subjugate them to do their bidding. Thus, for the local government to be able to render effective service to the people, they must be made to operate independently without any infringement from any level of government.

### Data Presentation and Analysis

**Table 1 : Questionnaire Distribution**

S/N	Local government council	Number of Questionnaires Distributed.	Number of Questionnaires Retrieved without errors and were used
1	Asari-Toru	120	119
2	Emuoha	120	115
3	Eleme	120	120
		<b>360</b>	<b>354</b>

**Source: Field Work, 2021**

From table 1 above, respondents were drawn from Asari-Toru, Emuoha and Eleme local government councils respectively. Each of the local government councils was sampled and 120 copies of research questionnaires were administered to each of them, totalling 360 copies of the questionnaires administered for the study. A total of 354 copies of the questionnaire were retrieved without error and used for the study. This represents 119 copies from Asari-Toru Local Government Council, 115 copies from Emouha Local Government Council, and 120 copies from Eleme Local Government Council as seen in table 1 above. This implies that a total of 6 copies of the questionnaires were not retrieved and were not used for the study.

### **Research Question 1: What are the fiscal challenges facing local government councils in Rivers State in their bid to render effective service delivery at the grassroots?**

To answer the research question one above, data were collected from the respondents' responses on the fiscal challenges facing local government councils in Rivers State in their bid to render effective service delivery at the grassroots as shown in table 2 below.

**Table 2: Respondents' responses on the challenges of human resource training in local government service of Rivers State.**

S/N	Fiscal challenges facing local government councils in Rivers State in their bid to render effective service delivery at the grassroots	Frequency of responses (YES %)	Frequency of responses (NO %)	Total Percentage %
1	State governments infringe on the right of local governments to independently generate taxes within their jurisdiction	189 (53.4%)	165 (46.6%)	100%
2	House of Assembly influences the activities of elected local government council officials	184 (51.9%)	170 (48.1%)	100%
3	State Executive does not interfere in the administrative activities of local governments council	143 (40.4%)	211 (59.6%)	100%
4	Lack of total financial autonomy for local government councils	194 (58.9%)	160 (45.1%)	100%
5	State government does not control the statutory financial allocations of local government councils	158 (44.6%)	196 (55.4%)	100%

**Source: Field Work, 2021**

Table 2 above indicates five (5) challenges of fiscal challenges facing local government councils in Rivers State in their bid to render effective service at the grassroots. Each of the challenges shown in table 2 above is noted with a percentage showing respondents responses on the subject matter. The challenges are analysed below based on the respondents' responses. The study noted that among the fiscal challenges facing local government councils in Rivers State in their bid to render

effective service delivery at the grassroots is that the state government infringe on the right of local governments to independently generate taxes within their jurisdiction with 189 respondents agreeing to that item representing 53.4%. Again, 184 respondents agreed that the House of Assembly influences the activities of elected local government council officials representing 51.9% of the total responses gotten. The data proves that to a large extent the State government infringe on the right of local governments to independently generate taxes within their jurisdiction and the state House of Assembly determine the creation and tenure of office of elected local government council officials. Nwoko and Asiegbu (2021) in their study of Federal-Local Relations and the Status of Governance and Development in Local Government System in Nigeria, revealed that the issue of State-Local Government Joint Account which gave states the powers of financial resource control, jointly owned by both arms of government has further crippled them to the extent that they cannot embark on developmental projects without the approval of the state. This has further hindered the local government from being resourceful and independent in their effort to provide efficient service to the people at the grassroots.

Furthermore, 211 respondents representing 59.6% disagreed with item 3 which has it that the State Executive does not interfere in the administrative activities of local governments council while 194 respondents representing 58.9% of the responses agreed that lack of total financial autonomy for

local government councils poses a challenge to the local government councils in their efforts to bring about development at the grass-root level. This proves that local government councils in the state still receive administrative instructions from the executive arm- a situation that hinders their efforts in rendering services to the people at the grassroots. This again reduces the autonomy which local governments are constitutionally expected to enjoy. Section 8 of the 1999 Constitution of the Federal Republic of Nigeria as amended; further subjugated the local government councils to the administrative whims of the state government. These challenges put together acts as a challenge to the local government in their efforts to provide service to the people.

Also, the study proves that the state government control the statutory financial allocations of local government councils with 196 respondents disagreeing with item 5 which represents 55.4% of the total responses. What this means is that the state government determines the financial allocations given to the local government councils which are not good for the effective functioning of the local government councils. Anyebe (2015) discloses that the local government does not enjoy maximum autonomy in the exercise of its functions as a result of the fact that the State House of Assembly in conjunction with the state executive determines the financial activities of the local government councils.

**Research question 2: What strategies can be taken to improve the fiscal autonomy of local governments in Rivers State for effective service delivery at the grassroots?**

**Table 3: Strategies to be taken to improve the fiscal autonomy of local governments in Rivers State for effective service delivery at the grassroots.**

S/N	Strategies that can improve the fiscal autonomy of local governments in Rivers State for effective service delivery at the grassroots	Frequency of responses (YES %)	Frequency of responses (NO %)	Total Percentage %
6	Local government councils should be given both legislative and executive autonomy	210 (59.4%)	144 (40.6%)	100 %
7	Obedience to federal principles should be dispassionately entrenched in our constitution.	183 (51.6%)	171 (48.4%)	100 %
8	State-local government joint account system should be abolished	191(53.9%)	163(46.1%)	100 %
9	Local government service commission should become more active and independent	208 (58.8%)	146 (41.2%)	100 %
10	Introduction of a new fiscal regime with emphasis on fiscal self-reliance among the three tiers of government	288 (81.4%)	66 (18.6%)	100 %

**Source: Field Work, 2021**

In analysing the data presented in table 3 above, emphasis is based on respondents' responses on the questionnaire items to determine the percentage of each respondent's response on the questionnaire item.

As part of strategies to be taken to improve the fiscal autonomy of local governments in Rivers State for effective service delivery at the grassroots, the 210 respondents representing 59.4% of the responses agreed that local government councils should be given both legislative and executive autonomy while 183 respondents representing 51.6% of the total responses agreed that obedience to federal principles should be dispassionately entrenched in our constitution. This implies that for the local government councils to become efficient and productive in rendering services to the local people, they must be made autonomous to function independently and effortlessly. No doubt Section 8 of the 1999 Constitution recognizes the local government as the third tier of government. Local governments must also be given both executive and legislative autonomy so they can perform better. Also, the federal principles must be adhered to in totality. This is because federalism allows every tier of government to be independent and as well, to function effectively.

The study further noted in table 3 above that the state-local government joint account system should be abolished with 191 respondents representing 53.9% of the total responses agreeing to that item while 208 respondents representing 58.8% are of the view that local government service commission should become more active and independent. Awotokun (2005) notes that the highhandedness of the central and state government which manifest in the areas of tax jurisdiction and revenue sharing formula is undoubtedly reflective in the poor level of development at the grassroots nationwide. The joint account operated by the state and local government reduces the financial allocations given to the local government. Local governments should be made to operate their independent accounts. Again, this will further grant the Local Government Service Commission the opportunity to operate independently without any infringement from the state government.

Finally, 288 respondents representing 81.4% agreed that the introduction of a new fiscal regime with emphasis on fiscal self-reliance among the three tiers will help the local government become financially independent to render effective service to the people at the grass-root. What this means is that the Nigerian Constitution should be amended to grant total fiscal autonomy to the local government council so they can act effectively and render services to the people at the grassroots.

### Recommendations

On account of the need for local governments in Nigeria to fully assume their rightful position as the third tier of government, and also due to the need for local governments to provide the needed social services at the grassroots, some vital recommendations have been provided herein. The recommendations are expected to reflect anticipated amendments to the extant provisions of the constitution on the intergovernmental relations among the three tiers of government.

1. The full doctrines of democratic federalism should be dispassionately entrenched in our constitution. The powers and limits of the three tiers of government should be determined and spelt out in chapter 1, part 1, sub-section 2 of the 1999 constitution of the federal republic of Nigeria.
2. A provision which in this sense must mean a chapter should be provided in the constitution for the local government. The new chapter is expected to create avenues for the inclusion (as it is for the federal and state governments) of legislative and executive powers for local governments. This is expected to bring to a stop, the era where both the state governors and state houses of assembly manipulate the policies and decisions of local governments.
3. There should be an expedient need to abolish the existing state and local government joint account. That, by all means, has proved to be retrogressive, unpopular, exploitative and self-serving. The amendment should be made to create a separate account for local governments.



4. The government should introduce a new fiscal regime that should place emphasis on fiscal self-reliance among the three tiers of government. That way, the local government will be made to be self-reliant by taking seriously, the issue of growing Internally generated revenue.
5. The local Government Service Commission should be made to be fully independent of political interference and influences from State government officials.

### Conclusion

Intergovernmental relation is an integral part of every federal system and thus must be carefully managed. Although the constitution of Nigeria recognizes the local government system as the third tier of government, it is still sad to note that this level of government does not enjoy constitutional autonomy as contained in the country's extant body of laws. This is because, most state governors still subjugate the local government to their control via financial, administrative and political means, thus, making them dependent rather than independent.

The need to effect an adjustment to the current trend of intergovernmental relations in Nigeria, which undoubtedly seems to be most unfavorable to the local government as the third tier of government has over time been discussed at different forums all of which suggestions have been made. It is anticipated that with the incorporation of the various suggestions highlighted above, the era of indolence and inactiveness of local governments in Nigeria will be the thing of the past.

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