

# Operations of State Joint Local Governments Accounts Arrangements in Nigeria: An Empirical Study

Shiyanbade Bolanle Waliu<sup>1</sup>

<sup>1</sup> Obafemi Awolowo University, Ile-Ife, Nigeria

*Received: 12 December 2019 Accepted: 4 January 2020 Published: 15 January 2020*

---

## Abstract

The Constitution of the Federal Republic of Nigeria 1999, as amended, contains some provisions for the state joint local government accounts between the state and local governments alike. The issue of state joint local government accounts has been a thorny concern in local-state government relationship in the fourth republic. This situation also brought to the fore the question of local government autonomy. The experience with many Local Government Areas was that their states starve them of the statutory grants, and in the process denying them the opportunity of rendering essential services as required. The study engaged in Cooperative Federalism. Franklin D. Roosevelt was the proponent of Cooperative Federalism Theory in the early part of 1930s and acknowledges a need for cooperation between all levels of governments. The study utilized both primary and secondary sources of data. Data gathered were analyzed using descriptive and content analysis. The study revealed that principles guiding the operations of state joint local government accounts were needed to be strictly followed in allocating revenue to the local governments in order to ensure effective delivery of service at the grassroots.

---

**Index terms**— democratic; development; finance; good governance; local government; state government; state joint local government accounts.

## 1 Introduction

ocal government finance is one of the aspects of public finance. It deals with the generation of revenue, expenditure and utilization of financial resources in order to bring the impact of government closer to the people at the grassroots. Put differently, finance is essential in enabling local governments transform the lives of the rural dwellers through the provision of social service and rural infrastructures like the construction and maintenance of rural roads, markets, schools, health centres etc. Despite the fact that the funding of local governments in Nigeria is an important aspect of fiscal federalism and intergovernmental relations, it has suffered setbacks, thus, circumventing development at the grassroots. This ugly trend is usually associated with or provoked by certain underlying factors like overdependence on statutory allocations from the Federation Account, corruption, tax evasion from citizens at the grassroots, creation of non-viable local government councils in terms of the capacity to generate finance internally and effectively utilize it for development purposes, and lack of financial autonomy.

The introduction of State Joint Local Governments' Account implies that the revenue allocated to the Local Governments Areas (LGAs) of a state from the Federation Account should be pooled together and shared among the LGAs. Local governments are the third tiers administrative structure created in Nigeria to decentralize governance, bring government closer to the people at the grassroots and render social service (Agba, Ogbu & Chukwurah, 2013). All of these are pivotal in engendering national development. Thus, they are said to be in a vantage position to aggregate and articulate the needs of the majority of Nigerians and facilitate rural development through the application of needed financial and human resources in their operations.

# 1 INTRODUCTION

---

Thus, Ojugbeli and James, (2014), tandem with Asaju, (2010) that:

The issue of state joint local government accounts has been a thorny concern in local-state government relationship in the fourth republic. This situation also brought to the fore the question of local government autonomy. The experience with many Local Government Areas was that their states starve them of the statutory grants, and in the process denying them the opportunity of rendering essential services as required.

The submission is corroborated by the fact that State Governments have compounded the financial problem of local governments by failing to pass on to local governments the federal allocation that has been passed through them as provided for by section 149 (5) of the 1979 constitution of the Federal Republic of Nigeria. In addition to "diversion" of local government funds, state governments have also failed to contribute their own share to the local governments as required by section 149 (6) of the same constitution (Aghayere, 1997).

In other words, various strategies and approaches have been adopted or used by government for the purpose of good governance, and in their efforts at distributing government resources to reach the people at the grassroots and the process of disbursement of the accruable funds, as allocated from the Federation Account. In this respect, beneficiaries at local councils more often get grossly as some state governments deduct certain percentage before the release of the balance to their local councils. Others simply hold on at will while the local government which is statutorily established is continually being saddled with financial responsibility by the federal and state governments but with limited autonomy ??Ahmed, 2015).

Joint account between state and local government in Nigeria has created a lot of crisis in the development of local area with the frequent deduction and misappropriation of local government fund by the state. This is because the federal government was statutorily obliged to pass allocation for the local government units to the supervising state government for distribution to them, whereas most of the state governments often misappropriated the allocation for their respective local councils. Also, the amount which a local government can spend on a particular project is regulated and monitored by the state government (Ojugbeli & James, 2014). Some of the Governors see local government as an extension of their political and administrative domain. The financial transaction (budget) of local governments must be approved by the House of Assembly which still lies within the purview of the state parliament.

The introduction and the subsequent implementation of the state joint local government account system in Nigeria following the restoration of civil rule in 1999 had largely constituted and generated a lot of controversies in the polity, such as the allegation of indiscriminate deductions from the statutory allocation of the local government by the state government and its concomitant effect on local councils service delivery to the grassroots. All these had in the main painted an ugly, hideous and parlous picture of the system of financial administration as it affects the local council's administration in Nigeria. Nigeria's fiscal federalism structure involves the allocation of expenditure and taxraising powers among the three tiers of government. That is, it deals with financial relationship between and among existing tiers of governments. Fundamentally, it deals with the system of transfers of grants and the federal government shares its revenue with the state and local governments. Nigeria has embraced this system of transfers over the years.

Since the majority of the local councils lack the capacity to raise Internally Generated Revenue (IGR) to a reasonable level, it has to depend upon the federal allocation for her performance. The inability of the councils therefore to generate revenue meant for its continued functions and operations had largely contributed to its total reliance and dependence upon the federal statutory allocation to remain relevant as a tier of government in the Nigeria federal system. For effective performance, the local government will not only be assigned functions, but fund enough to enhance its service delivery to the clientele. The lack of adequate fund affects the operation of the local councils, invariably painting a very ugly picture of the system. This is probably why ??waka (2006:20) argued that:

The provision of 20% for local governments in the revenue allocation formula of the federation's account remains a tragic reminder of the lack of political will to appropriately address the problem of local representations and effective delivery of services. As the government that has the most direct and immediate impact on the people, it stands to reason that adequate funding should ordinarily be guaranteed for this tier of government. Many local governments are rural based and naturally has limited capacity for internally generated revenue. It is expected that local government should actually be the engine of growth for local economics but regrettably the hegemonic central of the revenue from the federation account by the state government and the federal government is not indicative of a genuine desire to strengthen the local government to meet the high expectation of the mass of the people.

The argument above supports adequate funding for the local government, which is a positive step towards improving the financial base of the local councils in the federation. Onah (2004) observed that "the local governments are heavily deprived of funds which they could use in development pursuit is no longer news. The skewed administration of the state joint local government accounts in favour of the state totally explains the deprivation. The local government due of the federal allocation is tampered with by the state, and in some states, the revenue-yielding resources are also taken over by the state".

Ojugbeli and James (2014) argued that the issue of joint account had facilitated all manner of deductions from council allocation. Consequently, this brings inefficiency to the local government system, obstructs local governments from taking quick decisions, and disallows them from embarking on useful projects as well as rescuing mission of any epidemic diseases which might break out in their areas (Lamidi & Fagbohun, 2013).

Joint account system as a financial policy of the local government was given birth to in the 1979 Constitution following the nationwide local government reforms of 1976. The system was subsequently abolished in 1989 by the General Ibrahim Babangida administration due to its wrong implementation by the state governments. It later in 1999, following the restoration of civil rule in Nigeria, finds its way back into the constitution. The implementation became problematic as various hawks, i.e., state governments turned it into a money-making venture. This attitude, therefore, became pathological as local government productivity and performance were negatively affected. Adeyemi (2013) observed that the essence of creating local government is to provide services using human and financial resources at its disposal to facilitate development at the grassroots. Similarly, coupled with the fact that local governments are financially autonomous, there is nothing like trespass from their higher governments as it is the case with Nigerian local governments (Onah, 2004). This makes local governments in advanced nations of the world to be buoyant and discharge their statutory functions with zeal. Whereas in Nigeria, the local government councils are being enslaved by the state governments ??Ahmed, 2015).

## 2 II.

### 3 Statement of the Problem

The intergovernmental fiscal relations between the states and local governments in Nigeria have undoubtedly generated controversies bordering on the cardinal principle of federalism, which include fairness, equity and fiscal autonomy. However, in spite of the various numerous on intergovernmental relations, appreciable level of attention has not been paid to the fiscal relationship between states and local government councils in Nigeria. Local government councils being the nearest to the people at the grassroots are expected, ipso-facto, to be the most import platform for service delivery. This crucial task, therefore, requires adequate funding and fiscal autonomy, which is largely absent in the prevailing intergovernmental arrangement in Nigeria.

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. Successive governments in Nigeria embarked on various amendments to the constitutional provision that legalizes the state and local government Joint Allocation Account Committee (JAAC) which has hindered the proper funding and autonomy for local government in the country. Despite these, joint account appears to be one of the major obstacles facing local government as well as the issue of local government autonomy. This study, therefore, intends to investigate the operations of the state-local governments' joint account in the selected states and local governments in Southwestern Nigeria. Though, there are interactions between local government and other levels of government in a federal system of government. Unfortunately, this relationship has not been cordial because local governments complain about undue interference from state governments.

For the most part, the excessive control by the state governments in the operation of the state joint local government accounts have not provided healthy development just as it also undermines democratic principle of relationship between the local governments and citizens. It also leads to inefficient public administration services and erodes the overall interaction between the state and society. It also promotes lack of respect, trust and tolerance of the local governments in the entire country. The condition that local government budget must be placed before the state government and State Houses of Assembly gives room for undue control of policies of the local governments while most state governors appears to administer local governments as extensions of their executive domain.

The study examines the provision of the constitution that established state joint local government accounts and assesses the extents and effect of overlapping of functions of the state and local government on service delivery, (if any). The study also investigates the constitutive effect of the state joint local government accounts efforts at blocking loopholes that can prevent dearth of resource available to government at the grassroots for the provision of public goods. Adeyemi (2013) In many ways, state joint local government accounts have hindered the responsiveness of successive governments in Nigeria most especially at the local level. This is because of the tendency of the state government to interfere in the appropriation and execution of projects and programmes of the local government through the operation of joint account. This has resulted in poor service delivery at the local government as well as the failure of the state government to provide and improve basic amenities for the people within the state. The 1976Local Government Reforms stipulated that there should be state joint local government accounts in order for the state government to have access to the financial activities of the local government and to ensure the resources available for the local government for provision of infrastructural facilities are adequately and equitably distributed, thereby curing the developmental challenges in multiple proportion to reduce, curb and promote responsive governance in concrete term.

## 4 III.

### 5 Research Hypothesis

The hypothesis formulated for the purpose of this study is:H 0 :

The operation of state joint local government accounts has no significant impact on transparency and accountability in governance Southwestern Nigeria. H 1 : The operation of state joint local government accounts has significant impact on transparency and accountability in governance Southwestern Nigeria.

IV.

## 6 Methodology

The study basically covers Osun State. Multistage sampling techniques were employed for this study. At the first stage, Osun State is categorized into three Senatorial Districts i.e. Osun West Senatorial Districts, Osun East Senatorial Districts and Osun Central Senatorial Districts. At the second stage, one Local Government Area (LGA) was selected from each of the three senatorial districts using simple random sampling technique, totaling three local governments. The selection of these local governments is premised on their geographical proximity to one another. In the third stage, at the state level, the study was conducted in selected ministries such as Finance, Works, and Local Government; and other governmental departments like Budget Office, Office of Auditor-General for Local Governments, Local Government Service Commission, and Office of Public Account Committee in the House of Assembly. At the Local Government level, the study was conducted in Finance, Administration and Works Departments. The ministries, offices and departments selected at the state and local government levels are critical to service delivery and financial administration. In the last stage, stratified random sampling techniques were used to select staff on grade levels 09-11, 12-14 and 15-17 in state ministries and offices as well as in the selected departments of the local governments. Data on variables such as State/Local fiscal relations and the attendant service delivery were sourced through questionnaire administration.

V.

## 7 Conceptual Clarifications a) Federalism

Wheare (1963) as quoted by Adeniji (2013) opined that in a federated state, each level of government should have sufficient resources to prosecute its statutory functions without necessarily resorting to meeting the other tiers of government for assistance. The views were further expatiated thus:

If state authorities, for example, find that the services allotted them are too expensive for them to perform, and (hence) they call upon the federal authority for grants and subsidies to assist them, they are no longer co-ordinate with the federal government but subordinate to it. It follows, therefore, that both state and federal authorities in a federation must be given the power in the constitution, each to have access to and control its own sufficient financial resources. Each must have a power to tax and borrow for the financing of its own services by itself (Wheare, 1963). Wheare (1963), who is regarded as the father of federalism sees it as the method of dividing powers so that general and regional governments are each within a sphere, co-ordinate and independent. He argued further that is a system of government in which the governmental functions and powers of the state are shared between the federal government and the constituent units -they are co-ordinate in powers.

In summary, Wheare submitted that there are four basic attributes of federalism: a) Clear-cut division of governmental powers and responsibilities between levels of government; b) Existence of a written Constitution spell-out clearly the division and from which both the central and other levels of government derive their powers and authorities; c) Independent judiciary to arbitrate in cases arising from (a); and d) A fiscal arrangement which embraces nonsubordination and independence of either level of government among the federating units. Smith defined federalism by placing emphasis on division of power, limitation of such powers, diversity and decentralisation of administration. In actual fact, these features are pillars of true federalism. Morrison (1979) viewed federalism as a political system in which there are constitutionally and practically independent levels of government which taken together constitute a national political system and constitutionally, entrenched system with at least two tiers of government, each of which has elements of true autonomy from the other. The governments at each level are primarily accountable to their respective electorates.

In the views of Jinadu (1979), federalism was conceived as a form of government that was purposely designed to cope with the twin, but difficult task of maintaining unity while at the same time preserving diversity. According to Akinyemi (1979), federalism is characterised by co-operation, negotiation and conflicts among the diverse peoples in the federation. It recognises the existence of multiple units of government having concurrent jurisdiction, co-ordinate and independent of one another-each tier of government has the final say on matters within its own sphere of authority. In a simple form, federalism implies a political system in which sovereignty is statutorily shared between and among the central government and the constituent units. Lazar (1981) stated that federalism is a generic term for what may be referred to as self-rule or shared rule relationships. It is a system of government in which there is division of powers between the federal government and the other level(s) of governments. Here, the federal government co-exists with other levels of government and each holds a degree of independence. It is a shared-rule because the entire administration is not concentrated in the hands of only one government but shared by all the federating units. In addition, it is a self-rule because its administration is at the pace any particular government desires and implements its independent programmes without interference.

According to Inman (2007), the word 'federal' has come to represent any form of government that brings together, in an alliance, constituent governments each of which recognizes the legitimacy of an overarching central government to make decisions on some matters once exclusively the responsibility of individual member states. As a multi-level governance structure, federalism, through its decentralisation attribute, creates opportunities for 'separate self-sustaining centres of power, prestige and profit' with a high likelihood of translating into sustainable

---

development. Essentially, the third tier of government in particular is expected to bring the needed development to the grassroots in the country.

## 8 b) Intergovernmental Relations (IGR's)

The concept of intergovernmental relations has its origin in the United States of America (USA) in the 1930s during the New Deal Era in which the central government disagreed with Wheare's rigid dual federalism as unworkable in meeting the welfare needs of the citizenry. According to Wright (1980), the New Deal spawned a large part of what is today known as intergovernmental relations. The New Deal foundation hinged on the Security Act of 1935 which promoted IGR activities. An Advisory Commission on Intergovernmental Relations (ACIR) was formed in 1959 in the United States for the purpose of monitoring the operations of the American federal system.

It is significant to note that the pattern of IGR does not necessarily convey impression of cooperation, acceptance, smoothness and cordiality of relationship among different units of government but may as well be hostile, confrontational, bitter and uncooperative (Olugbemi, 1980 as cited in Shiyanbade, 2016). Supporting this view, Omoleke (2000) argued that IGR encompasses not only cooperation among the constituent units of government but also recognises conflict, rivalry and competition. By this assertion, it follows, therefore, that the seeming conflict arising from administrative and fiscal matters in the relationship is not unexpected.

Intergovernmental relations is a complex network of transactions among the constituent governments of a federation and interacting units are partners in a common venture even though they are not equals. The relations are voluntary and of mutual benefit to the parties involved but such relationships are marked more by cooperation than by conflict more so that the memorandum of understanding are jointly designed and agreed upon.

Similarly, Damolekun (1981 Damolekun ( & 2002 as cited in Shiyanbade, 2016), also refers to IGR as a term commonly used to describe the interactions between the different levels of government within the state. He clarified further that such interactions among tiers of government should operate within the principle that the parties are coordinate and none is subordinate to the other in the course of the operation of the relationship. In addition, the parties involved should have independent control of its financial resources to perform its exclusive functions. Notwithstanding pockets of conflicts (administrative and fiscal) that characterise the relationship, IGRs create avenues for the different levels of government to cross-fertilise ideas and policies. The interdependence exposes the governmental units to effect amendments of certain decisions in the overall interest of the governed.

Okoli, et al. (2004) share the above views when he referred to intergovernmental relations as the activity of the different layers of government which cuts across each other's domain of specified authorities and which (they) interact cooperatively and conflictually to achieve parochial and collective objectives of the division and the general government. In addition, Aremu (1980) also submitted that without prejudice to the legal division of powers, it is not conterminous with operating responsibilities as the levels of government interpenetrate one another in many places and ways (Omoleke, 2000).

However, it is amazing that there has never existed any established or celebrated state-local or national-local clash as regularly witnessed in nationalstate relation. This is not to assume that frictions do not exist among these tiers of government but essentially, the third tier of government seems to be incapacitated to challenge the authorities of the other upper levels of government that have been conventionally and constitutionally arranged above local governments in Nigeria.

It is the consensus of opinion that if Nigeria is to strike a healthy developmental balance at the local government level, the relationship between the states and local governments should be re-defined such that full autonomy is granted. The continuous erosion of the rights of local governments on the collection of certain revenues is another area of friction in intergovernmental relations in Nigeria. There have been complaints by some local governments requesting the federal government to allow the former to collect certain revenue in line with the principle of true federalism. It is this severe erosion of the fiscal autonomy of local governments combined with other institutional and structural problems that have continued to render local

## 9 ( H )

governments functionally impotent in the areas of revenue generation and effective service delivery Schlachter, et al.2013as cited in Shiyanbade, 2016).

## 10 c) Intergovernmental Fiscal Relationsin Nigeria (IGFR's)

Scholars and practitioners had at different times expressed their views about the concepts of intergovernmental fiscal relations. Finance is regarded as the most vital policy issue in IGR (Olowu, 2002 as cited in Shiyanbade, 2016). Realising its importance, Awa (1976) similarly expressed the view that transfer of funds is crucial to the achievement of the social purposes of the nation at different levels of government. Financial relationships also exist between the states and local governments in term of the annual budgets of local government which requires the approval of the state government and state house of assembly before it can be executed. In fact, the state government sets out guidelines for the preparation of such annual budgets in which the expenditures above certain limits requires approval (Ayoade, 1978 and The political arrangement in Nigeria recognises local government as a separate tier of government both during the pre and post-independent Nigeria. However, up till date, local

governments lack the essential enabling authority to exercise discretionary powers over its fiscal resources. Meyer as quoted by Hume and Martins (1961) stated that of course, the backbone of local government is financial autonomy. As soon as local governments have to live on income derived primarily from the federal government, the future of local governments will be bleak. It is assumed here, that without financial independence at the local government level, the machineries of government at the grassroots will continue to be weakened. In this wise, financial autonomy entails tax jurisdiction, authority to disburse revenues without undue control from any tier of government.

## 11 d) State Joint Local Governments Account

The Nigeria economy is currently and largely driven by the public sector. As a result, the pace of economic and social development at both the urban and rural areas is dictated by the government. The state and local government councils in their jurisdictions are expected to be a vehicle for rural development and transformation since they are closer to the grassroots than the federal government. Based on this reason, the 1999 Constitution of the Federal Republic of Nigeria made provision for the operation of state joint local governments account system. Section 7(1) states that:

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, and finance of such councils". Section 7(6a) the National Assembly shall make provisions for statutory allocation of public revenue to local government councils in the Federation; and Section 7(6b) the House of Assembly of a State shall make provisions for statutory allocation of public revenue to local government councils within the State. Furthermore, Section 162(6) establish a special account called "State Joint Local Governments Account System" into 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. Section 162 (7) stipulates clearly that "Each State shall pay to local government councils in its area of jurisdiction such proportion of its total revenue in such terms and in such manner as may be prescribed by the National Assembly". Section 162 (8) states that "the amount standing to the credit of local government councils of a State shall be distributed among the local government councils of that State in such terms and in such manner as may be prescribed by the House of Assembly of the State."

The essence of the above constitutional provisions is perhaps to make the local government council a tool for rural development in Nigeria, since it is very close to the people at the grassroots. The state governments are supposed to be supervising the activities of the local government councils in their various areas of jurisdictions, to ensure probity and accountability in the management of local government revenue for effective rural development and transformation. This poses a great challenge to sustainable development of the rural areas in Nigeria (Ajayi, 2000).

The operation of State joint local government accounts System as provided by the 1999 Constitution leaves much to be desired, as state governments in Nigeria have seen this as an opportunity for diverting the local government statutory allocations from the federation account into their own uses carefully hidden under special deductions. Instead of acting as a check to the efficient management of the funds accruing to the local government councils from the federation account, the states are rather deducting local government funds recklessly through the Joint Allocation Account Committee (JAAC) system.

According to the Nigerian Union of Local Government Employees (NULGE) in their Memorandum to the National Assembly Constitutional Review Committee (2012) as quoted by Adeniji (2013), it was argued that the major challenges and problems to rural development in Nigeria is the ambiguity of the constitution, federal system of governance and leadership style. However, Section 7 of the 1999 Constitution is full of contradictions. It is under this ambiguity that state governments hide to manipulate the local government councils by aborting democratic government through the suspension of elections and imposing caretaker administration, thereby usurping the statutory functions of the local government council, as well as plundering and tampering with the statutory allocation due the local government from the federation account to the extent that only 20-25 per cent of statutory Allocation gets to the local government councils, due to illegal and sundry deductions by state governments (NULGE, 2012).

According to Section 162(6-8) of the 1999 Constitution of Nigeria, it provides that State Joint Local Governments Account (SJLGA) is a special account maintained by each state government "into which shall be paid allocations to the local government councils of the state from the federation account and from the government of the state." The account is meant to be a mechanism that can implement the notion of 'fiscal federalism' at the local government level in Nigeria. This section of the Constitution also provides for how public revenue shall be collected and distributed among the three tiers of government in the country.

## 12 VI.

## 13 Theoretical Review

The theoretical framework adopted for this study is cooperative federalism. Franklin D. Roosevelt was the proponent of Cooperative Federalism Theory in the early part of 1930s and acknowledges a need for cooperation between all levels of governments. The framework is particularly suitable as it explains how a particular level of

government tends to exert its influence on other levels of government in order to achieve its aims, objectives and programmes which later resulted to crisis among levels of governments under the federal system of government (The concept of federalism in which federal, state and local governments interact cooperatively and collectively to solve common problems, to improve on standard of living for common people and to provide public goods, rather than making policies separately but more or less equally or clashing over a policy in a system dominated by the federal government). Cooperative federalism theory rejects that federal, state and local government must exist in separate spheres and is defined by four elements: a) Determine how the different levels of government could and should cooperate. b) Federal and state agencies typically undertake government functions jointly rather than exclusively. c) The federal and states routinely share power. d) Power is not concentrated at any government level or in any agency of government. The fragmentation of responsibilities gives people and groups access to many venues of influence. One of the primary features of a federal system of government is the allocation or assignment of functions between the component units (levels or tiers) of government. This also forms the basis for the determination of revenue rights and the delimitation of tax powers, which constitute the genesis of intergovernmental fiscal relations. Most constitutional arrangements in federal systems adopt the classification of residual legislative list, as it in the case in Nigeria. The basis of this classification can be historical, political or economic, among other considerations ??Naidu, 2006). The central focus of this paper is on the state joint local government accounts arrangement and challenges of service delivery in Southwestern Nigeria. It is on the basis of this fact that the study is hinged on Cooperative Federalism Theory.

## 14 a) Relevance and Application of Cooperative

Federalism Theory This theory contributes to the analysis and understanding the operations of state joint local government accounts by providing a system-based explanation on the operations, principles and arrangements cum intergovernmental relations among the tiers of government under federalism system of government. By implication, a proper (or otherwise) point should be made that intergovernmental relations is by no means the exclusive preserve of federal systems although some scholars have used the term in a manner suggesting or definitely implying that. Some forms of intergovernmental relations exist in a unitary system. However, given the nature of a federal arrangement (its relative amenability to intergovernmental conflicts), and intergovernmental relation seems more topical under a federal arrangement ??Nwabueze, 2004). Terms such as cooperative federalisms and interdependent federalism are sometimes used to describe this network of relationships in a federal system.

The ascendancy of intergovernmental relations in federal systems has tended to render anachronistic the classical notion of dual federalism in which levels of government exist and operate in an autarkic manner. Watt (1970) advocated absolute autonomy of the component parts but contemporary scholars and practitioners alike have found cooperation among levels of government indispensable if the smooth running of a federal system is to be guaranteed.

Intergovernmental relation deals with all the ramifications of relations between and among units and sub-units in any system of government. These are legal/institutional framework which is regulated easily, most visible and sets limits to interaction; the interpersonal dimension -less visible; and the political environment which incorporates the societal forces and pressures that influence the behaviour of factors, as well as the political economy, and determine to a large extent, the failure and success of the legal and interpersonal dimension. The point should be made, however, that in a federal system of government, the network of interactions is more complex.

Before we shift our focus to the various patterns of interactions the following question needs to be addressed: what are the forces or factors necessitating cooperation among levels of government? Erero, (1998) have discussed a number of these factors. The compelling ones are: i. It is not always possible to divide the jurisdiction of federal and state governments into watertight compartment in which case their functions sometimes overlap; ii. The relative constitutional inflexibility in federal systems has prompted the various levels of government to search for flexibility through collaboration; iii. The provision of concurrent powers in a federal system makes cooperation necessary; iv. In areas where courts have restricted the exercise of either federal or state power, cooperation becomes necessary; v. The need for some level of equalisation of the range and quality of public services available to all citizens has prompted some federal governments to provide grants to units which sometimes produce federalstate projects or programmes. This requires cooperation; vi. Natural disaster such as drought, flood or other occurrences which are beyond the financial strength of a lower unit government usually compels unit to solicit for federal or state government assistance; vii. The action of a state government may adversely affect citizens of other states. In this regard interstate cooperation would be necessary; viii. Joint economic planning is usually undertaken by the federal and state governments. This is necessary to ensure national economic integration; and ix. Inter-state and/or cooperation may be required to put, in place, a project which would generate benefits for citizens in more than one states.

All these forces have made intergovernmental relation in a federal system mandatory for the smooth operations of governments. Strong tendency towards rigid constitutionalism would not help resolve the above issues and even when some are eventually resolved, many resources (time and finance) would have been avoidably wasted. Thus, intergovernmental relations provide the mechanism through which intergovernmental conflicts are resolved. Since interactions, among levels of government, just like individuals, sometimes involve conflict, a network of formal and

informal relationships is needed to ensure cooperation and resolution. Tenacity to rigid constitutionalism would often aggravate rather than mitigate such conflicts. Thus, intergovernmental relations through which federalism is made to work and the rigidity of the written constitution are by passed.

## VII. Principles Guiding the Operations of State Joint Local Government Accounts Arrangements in Southwestern Nigeria

This section considers whether principles guiding the operation of State Joint Local Government Accounts arrangements were adhered to. The first statement tested was that there were established principles (indices) that guided the operations of Joint Account as presented in table ??(a & b). Considering the statement, 32.4% of the respondents strongly agreed, 43.4% of the respondents agreed, 3.4% of the respondents selected undecided while 11.7% said they disagreed and 9.1% of the respondents maintained strongly agreed. With over 75% of the respondents identifying with the claim, it can be arrived that there were enough awareness of established principles guiding the operation of Joint Account by the state and local governments. Therefore, majority of the state governments were expected to follow these principles (indices) in the operation of joint account.

The principle such as NEEDS is considered before disbursing revenue to local government from the joint account, this assertion wanted to know whether the principle of NEEDS is considered by state government. Responding, 23.4% of the respondents strongly agreed that the principle of NEEDS was considered, while 36.1% of the respondents attested that they agreed with the claim. 35.9% of the respondents went for both strongly disagree and disagree and 4.6% of them were undecided. Much needs not to be said that the data shows that the principle of NEEDS was considered with 59.5% favouring the statement; therefore, one can conclude that there is compliance with this principle.

In addition, data generated on whether or not the state government has the power to influence the local government projects tends to confirm the statement raised. With 38.6% strongly agreed, 34.5% of the respondents claimed they agreed, meanwhile 15.9% of the respondents said they disagreed with the assertion and 6.9% of the responses claimed they strongly disagreed. This distribution confirms that state governments do interfere in the development of local government projects, therefore hindering service delivery at the local level.

There was strict adherence to allocation principles in appropriating proceeds of joint account in Nigeria was presented as an assertion to the respondents. Out of the respondents, 23.4% strongly agreed, 34.5% of the entire respondents agreed. Whereas 22.1% claimed to be disagreed, also 9.7% of the respondents maintained strongly disagree as against 10.3% undecided. This by implication means state governments of selected states considered allocation principles as stipulated by the proceeds of joint account but this does not guarantee effective service delivery as it was deduced state governments interfere in the management of local government.

The next assertion was that population is important in the allocation of revenue to local government. Out of which, 45.5% of the respondents strongly agreed, 40.7% of the respondents maintained agreed, 6.2% of the responses were for disagreed, 2.1% of them said they strongly disagreed with the same assertion and the respondents that were undecided were 5.5%. This means majority of the respondents agreed that population is a vital criterion when allocating revenue to local governments.

Equality principle was the most important consideration in allocation of revenue was asked from the respondents as an assertion. Reacting to this claim, 20.7% of the respondents strongly agreed, 42.7% the respondents claimed they agreed with the statement while 21.4% and 0.7% of the answers disagreed and strongly disagreed respectively, and 14.5% were undecided. With this array of data, equality principle is apparently the most important consideration in allocation of revenue among local governments. This is as a result of the fact that 63.4% of the respondents were for both strongly agreed and agreed, but despite the fact that equality principle was adopted as criteria for allocation of revenue, the state government still interferes in the administration of local government as was confirmed in the analysis above.

This study also confirmed that school enrolment was as important as other principles of revenue allocation. This was shown in percentage presented in table ??(a & b), where it was asserted that school enrolment is highly important in the allocation of local government revenue, as 23.5% of the respondents strongly agreed, 46.9% of the responses agreed, 10.3% of the respondents were apparently undecided on the claim postulated. Both strongly disagreed and disagreed are 4.1% and 15.2% respectively.

Internally generated revenue was a key factor in revenue allocation to local government as one of the principles criteria for revenue allocation to local government and it was sourced from the respondents to respond. Responding to this statement, 34.5% said they strongly agreed, 44.8% said they agreed, 6.2% were undecided, 11.7% said they disagreed while 2.8% said they strongly disagreed. This distribution confirms that internally generated revenue is a key factor considered by the state governments in revenue allocation to local governments. This was expected to provoke a drive for

## 16 ( H )

revenue generation by the local governments and in turn will ensure availability of funds for projects in order to ensure effective service delivery at the grassroots which was the backdrop of this study.



It was also asserted that landmass is a determining factor in the allocation to local government. This assertion lead to mixed reactions from the respondents in this manner; 23.5% for strongly agreed, 51% agreed, 7.6% undecided, 10.3% disagreed and 7.6% strongly disagreed in that order. By implication, landmass was considered as a factor in allocating revenue to local government. Therefore, local governments with huge landmass are expected to get more revenue so that delivery of effective service can be evenly distributed across such local governments.

The state is duty bound to remit into local government account a specified percentage of the state internally generated revenue and this was presented as disposition on the subject matter of this study to the respondents. The responses of the respondents show that 35.2% of the respondents maintained strongly agreed that states are duty bound to remit into local governments accounts a specified percentage of the state's IGR, 42.1% said they agreed with the assertion, 6.2% of the respondents were undecided on the claim while both 11.7% and 4.8% of the respondents said disagreed and strongly disagreed respectively. This means states are expected to remit the legally specified percentage of their IGR to local governments. This will provide additional revenue to the local governments, thereby enhancing service delivery at the local level. The summary of the distribution of the responses to the ten items of the questionnaire in term of principles/indices guiding the operations of state joint local government accounts arrangements in Southwestern Nigeria is displayed in table 2. On the average, 30.1% and 41.7% of the respondents strongly agreed and agreed respectively with the fact that there are some important principles/indices guiding the operations of state and local governments which according to this study are germane to ensuring effective delivery at the grassroots. Against this position, 15.5% and 5.4% averagely accumulated for disagreed and strongly disagreed while undecided maintained 7.3% averagely. With over 71% submitting that principles guiding the operations of state joint local government accounts were needed to be strictly followed in allocating revenue to the local governments in order to ensure effective delivery of service at the grassroots. VIII.

## 17 Hypothesis Testing

Sequel to the foregoing analysis, this study further subjected this claim to chi-square testing so as to measure the operation of state joint local government accounts and the challenges of service delivery, using null hypothesis of this study as the inferential test guide. It tested whether there was a significant effect between state -local government joint account and service delivery at the local level. Table 3 shows the chi-square values used to test the hypothesis.

The null hypothesis and alternative hypothesis are stated as:  $H_0$  : State joint local government accounts has no significant impact on transparency and accountability in governance Southwestern Nigeria. ? Tab @ 5% level of significant= 5.99 2 ? calculated = 88.42 Since 2 ? calculated > 2 ? tabulated , we reject  $H_0$  1 and accept its alternative hypothesis.

Therefore, we infer that state joint local government accounts has significant impact on transparency and accountability in governance Southwestern Nigeria ( IX.

## 18 Conclusion

The study concluded that state joint local government accounts has significant impact on transparency and accountability in governance Southwestern Nigeria, specifically in the enhancement of rural infrastructures like the construction and maintenance of rural roads, markets, schools, health centres, etc to the people at the grassroots in Southwestern Nigeria. The operation of joint account has come a long way since 1963, 1979 and 1999 Constitution of FRN which has been used as a mechanism to supervise, inspect, audit, checks and balances to ensure probity, transparency and accountability in the local government financial activities. In addition, this study found out that the operation of State joint local government accounts has not helped the financial crisis in the Nigerian local governments in order to perform their statutory functions by enhancing sustainable rural development through the provision of essential services to improve the standard of living of the rural populace, but the realisation of these benefits at each local government would transform to national development.

## 19 X.

## 20 Recommendations

In respect of the findings from the study, state joint local government account system has not lived up to expectation. From the way it has operated, it has failed to achieve its objectives. It has been over manipulated, over-deducted and over diverted to the favour of state governments and to the detriment of local government councils. This paper therefore puts forward the following recommendations on the principles guiding the operations of State Joint Local Governments Account arrangements and tackles its aforementioned challenges.

1

- i. Allocate 10% of its internally generated revenue to the local governments within the state;
- ii. Enact through the State House of Assembly (SHOA), a law providing for the structure composition, revenue, expenditure and other matters, such as staffing, meetings and other relevant matters provided such laws are not in conflict with the constitution or any existing federal legislation;
- iii. Establish a joint planning board, through a law enacted by the State House of Assembly to require each local government within the state to participate in the economic planning and development of the local government area;
- iv.

Figure 1:

1

Assertions	Southwestern Nigeria Responses	Frequency	Percent	Cumulative Percent
1. There are established principles (indices) that guide the operations of Joint Account	Strongly Agree	141	32.4	32.4
	Agree	189	43.4	75.9
	Undecided	15	3.4	79.3
	Disagree	51	11.7	91.0
	Strongly Disagree	39	9.0	100.0
	Total	435	100.0	
2. Principle such as NEELSS considered before disbursing revenue to local government from the Joint Account	Strongly Agree	102	23.4	23.4
	Agree	157	36.1	59.5
	Undecided	20	4.6	64.1
	Disagree	126	29.0	93.1
	Strongly Disagree	30	6.9	100.0
	Total	435	100.0	
3. The state government has the power to influence the local government projects	Strongly Agree	168	38.6	38.6
	Agree	150	34.5	73.1
	Undecided	18	4.1	77.2
	Disagree	69	15.9	93.1
	Strongly Disagree	30	6.9	100.0
	Total	435	100.0	
4. There is strict adherence to allocation principles in appropriating proceeds of Joint Account in Nigeria	Strongly Agree	102	23.4	23.4
	Agree	150	34.5	57.9
	Undecided	45	10.3	68.3
	Disagree	96	22.1	90.3
	Strongly Disagree	42	9.7	100.0
	Total	435	100.0	
5. Population is important in the allocation of revenue to local government	Strongly Agree	198	45.5	45.5
	Agree	177	40.7	86.2
	Undecided	24	5.5	91.7
	Disagree	27	6.2	97.9
	Strongly Disagree	9	2.1	100.0
	Total	435	100.0	

Figure 2: Table 1 (

1

Southwestern Nigeria					
Assertions	Responses	Frequency	Percent	Cumulative Percent	
1. Equality principle is the most important consideration in allocation of revenue	Strongly Agree	90	20.7	20.7	
	Agree	186	42.8	63.4	
	Undecided	63	14.5	77.9	
	Disagree	93	21.4	99.3	
	Strongly Disagree	3	.7	100.0	
	Total	435	100.0		
2. School enrolment is highly important in the allocation of local government revenue	Strongly Agree	102	23.4	23.4	
	Agree	204	46.9	70.3	
	Undecided	45	10.3	80.7	
	Disagree	66	15.2	95.9	
	Strongly Disagree	18	4.1	100.0	
	Total	435	100.0		
3. Internally Generated Revenue is a key factor in revenue allocation to local government	Strongly Agree	150	34.5	34.5	
	Agree	195	44.8	79.3	
	Undecided	27	6.2	85.5	
	Disagree	51	11.7	97.2	
	Strongly Disagree	12	2.8	100.0	
	Total	435	100.0		
4. Landmass is a determining factor in the allocation to local government	Strongly Agree	102	23.4	23.4	
	Agree	222	51.0	74.5	
	Undecided	33	7.6	82.1	
	Disagree	45	10.3	92.4	
	Strongly Disagree	33	7.6	100.0	
	Total	435	100.0		
5. The state is duty bound to remit into local government <del>account</del> percentage of the state Internally Generated Revenue	Strongly Agree	153	35.2	35.2	
	Agree	183	42.1	77.2	
	Undecided	27	6.2	83.4	
	Disagree	51	11.7	95.2	
	Strongly Disagree	21	4.8	100.0	
	Total	435	100.0		

Figure 3: Table 1 (

**2**

Assertions	Strongly Agree (%)	Agree (%)	Undecided (%)	Disagree (%)	Strongly Dis- agree (%)	Total (%)
Assertion 1	32.4	43.4	3.4	11.7	9.1	100
Assertion 2	23.4	36.1	4.6	29	6.9	100
Assertion 3	38.6	34.5	4.1	15.9	6.9	100
Assertion 4	23.4	34.5	10.3	22.1	9.7	100
Assertion 5	45.5	40.5	5.5	6.2	2.1	100
Assertion 6	20.7	42.7	14.5	21.4	0.7	100
Assertion 7	23.5	46.9	10.3	15.2	4.1	100
Assertion 8	34.5	44.8	6.2	11.7	2.8	100
Assertion 9	23.5	51	7.6	10.3	7.6	100
Assertion 10	35.2	42.1	6.2	11.7	4.8	100
Average 1	30.1	41.7	7.3	15.5	5.4	100
Average 2	71.8		7.3		20.9	100

Source: Field Survey, 2016.

Figure 4: Table 2 :

**3**

2 ? ) Table

Figure 5: Table 3 :

Figure 6:



- [ Constitution. International Journal of Advanced Legal Studies and Governance] , *Constitution. International Journal of Advanced Legal Studies and Governance* 1 (1) p. .
- [Awa ()] , E O Awa . *Issues in Federalism* 1976. Ethiope Publishing House.
- [Okigbo ()] , P C N Okigbo . *Nigeria Financial System* 1981. Longman Group Ltd.
- [ II, pg Bangladesh Journal of Public Administration] ‘& II, pg’. *Bangladesh Journal of Public Administration* XI (1) p. .
- [Adesopo ()] *A Study of Intergovernmental Fiscal Relations in Nigeria*, A A Adesopo . 2008. 1999 -2007. Nigeria. (Unpublished Ph.D. Thesis of the Department of Public Administration, Faculty of Administration, O.A.U, Ile-Ife)
- [Adeniji ()] *A Study of State-Local Fiscal Relations in Nigeria, Unpublished Ph.D. Thesis of the Department of Public Administration*, R A Adeniji . 2013. Nigeria: Faculty of Administration, O.A.U, Ile-Ife.
- [Olugbemi ()] ‘A System Approach to Intergovernmental Relations (IGR)’. S O Olugbemi . *Quarterly Journal of Administration* 1980. (2) p. .
- [Watt ()] *Administration in Federal System*, R L Watt . 1970. London: Hutchinson Educational Ltd.
- [Olowu ()] *Bureaucracy and the people: The Nigerian Experience*, C A B Olowu . 1995. Ile-Ife, O.A.U. Press Ltd.
- [\_\_\_\_\_] () ‘Comparative Models and Patterns of Intergovernmental Relations in’. \_\_\_\_\_. *Theory and Practice of Intergovernmental Relations in*, J Onuoha, C J Nwanegbo (ed.) (Nigeria, Enugu) 1981. Quintagon Publishers.
- [\_\_\_\_\_] () *Constitution of the Federal Republic of Nigeria: Abuja*, \_\_\_\_\_. 1999. Federal Government Press (As amended.
- [Constitution of the Federal Republic of Nigeria: Lagos ()] *Constitution of the Federal Republic of Nigeria: Lagos*, 1963. Federal Government Press. Federal Republic of Nigeria
- [\_\_\_\_\_] () *Constitution of the Federal Republic of Nigeria: Lagos*, \_\_\_\_\_. 1979. Federal Government Press.
- [Adamolekun and Laleye (ed.) ()] *Creation of States in Nigeria: Review Rationale, Demands and Problems up to 1980*, L Adamolekun , M Laleye . I. P. Adejuyigbe, et al (ed.) 1982. Lagos: Federal Government Printer. p. . (Effect of Creating New States on the Nigerian Public Administration System in)
- [\_\_\_\_\_] () *Decentralization, Sub-national Governments and Intergovernmental Relations in L. Adamolekun (ed) Public Administration in Africa Studies, Main Issues in Selected States in Nigeria*, \_\_\_\_\_. 2002. Ibadan: Spectrum Books. p. .
- [Aghayere ()] *Dominant Issues in the Nigeria Local Government System: A Contemporary Focus*, V O Aghayere . 1997. Benin-City. (Imprint Services)
- [Wheare ()] *Federal Government*, K C Wheare . 1959. London: Oxford University press.
- [\_\_\_\_\_] () *Federal Government*, \_\_\_\_\_. 1963. New York, London: Oxford University Press. 2.
- [Akinyemi ()] ‘Federalism and Foreign Policy in’. A B Akinyemi . *Readings on Federalism. Lagos: Nigeria Institute of International Affairs*, A B Akinyemi (ed.) 1979. p. .
- [Eleazu ()] *Federalism and Nation building: The Nigerian experience*, U O Eleazu . 1971. Elm Court Illfracombe: Arthur Stock-Well Ltd. p. .
- [Ayoade (1978)] *Federalism and Revenue Sharing in Nigeria: An Interim Survey of the New Local Government Finance, presented at the Local Government Seminar*, J A Ayoade . 1978. October -November 1978.
- [Akindele et al. ()] ‘Fiscal Federalism and Local Government Finance in Nigeria: An Examination of Revenue Rights and Fiscal Jurisdiction’. S T Akindele , O R Olaopa , A S Obiyan . *International Review of Administrative Sciences* 2002. SAGE Publications. 68 (4) p. .
- [Bello-Imam and Agba (ed.) ()] *Fiscal Federalism, The National Question and Resource &: Practice and Prospect in*, I B Bello-Imam , A V Agba . I. B. Bello-Imam and M. I. Obadan (ed.) 2004. 1999-2003. Ibadan: JODAD Publishers. (Democratic Government and Development Management in Nigeria’s Fourth Republic)
- [Olowu ()] *Fiscal Federalism: Fiscal Discipline and Service Delivery in Nigeria*, Olowu . 2002. Enugu: Snaap Ltd.
- [Schlachter et al. ()] *Fiscal Policy and Governance Committee Key Challenges and Strategies for Local Government*, B Schlachter , M Coleman , H Anway . 2013. University of Pittsburgh Institute of Politics
- [Olowu (1979)] *Inter-governmental Relations and Effective Local Government in Nigeria. An Extract of a paper delivered in Oyo State House of Assembly*, D Olowu . 1979. October. Oyo State.
- [Onah ()] ‘Inter-Governmental Relations and the Survival of the Local Government in the 21st Century’. F O Onah . *Nigeria. Nigeria Journal of Public Administration and Local Government* 2004. 1.
- [Okoli ()] *Inter-governmental Relations: Theories and Practice*, E T Okoli . 2004. Enugu: Quintagon Publishers.

## 20 RECOMMENDATIONS

---

- [Akindele ()] 'Intergovernmental finance and local taxation in developing countries: Some basic considerations for reformers'. S T Akindele . *International Journal of Public Administration and development* 1980. 10 (3) p. .
- [Omoleke ()] *Intergovernmental Relations and Management of Primary Health Care Services in Nigeria, Unpublished Ph.D. Thesis of the Department of Public Administration*, I I Omoleke . 2000. Nigeria: Faculty of Administration, O.A.U, Ile-Ife.
- [\_\_\_\_\_] () 'Intergovernmental Relations as a Mechanism for Coping with the Complexities of Federalism'. *Ife Social Sciences Review Journal* 1995. 12 (1) p. .
- [Aremu ()] 'Intergovernmental Relations in Nigeria: A Legal Overview'. L O Aremu . *Quarterly Journal of Administration* 1980. 14 (2) p. .
- [Erero ()] 'Intergovernmental Relations of the Local Level since 1988 Civil Service Reforms'. E J Erero . *The Quarterly Journal of Administration* 1998. 1&2 Oct./Jan., 1997/1998. 28 p. .
- [\_\_\_\_\_] (ed.) () *Intergovernmental Relations: An Analytical Overview in*, \_\_\_\_\_, H. L. Hahn, and W. K. Levine (ed.) 1980. New York: Longman. p. . (Urban Politics: Past, Present and Future)
- [Olowu ()] 'Local Democracy, Taxation and Multi-Level Governance in Africa, Draftpaper prepared for Norwegian Association for Development Research'. D Olowu . 30/03/2013. *Annual Conference on Politics and Poverty* 2003.
- [Solomon ()] 'Local Government and Intergovernmental Relations in Nigeria's Fourth Republic'. A A Solomon . *Covenant University Journal of Politics and International Affairs (CUJPIA)* 2014. 2 (2) p. .
- [Adeyemi ()] 'Local Government and the Challenges of Service Delivery: The Nigeria Experience'. O Adeyemi . *Journal of Sustainable Development in Africa* 2013. 15 (7) p. .
- [Akindele and Olaopa ()] *Local Government as Agent of Grassroots Democracy in Nigeria: A theoretical and empirical analysis*, S T Akindele , O R Olaopa . 2002.
- [Asaju ()] *Local Government Autonomy in Nigeria: Politics and Challenges of the 1999*, K Asaju . 2010.
- [Agba et al. ()] 'Local Government Finance in Nigeria: Challenges and Prognosis for Action in a Democratic Era'. M S Agba , O Stephen , D O Nnamani . *Journal of Good Governance and Sustainable Development in Africa* 2014. 1999-2013. 2 (1) p. .
- [Okafor ()] 'Local Government Financial Autonomy in Nigeria: The State-Joint Local Government Accounts'. J C Okafor . *Commonwealth Journal of Local Governance* 2010. 53 (6) p. .
- [\_\_\_\_\_] () *Local Government Tax Mobilization and Utilization in Nigeria, M.Sc. Seminar Presented to the Department of Public Administration*, \_\_\_\_\_. UNIMAID. 2009.
- [Oladosu ()] *Local Government Tax Mobilization and Utilization in Nigeria: Problems and Prospects*, A A Oladosu . 2012. London: Longman Group Ltd.
- [\_\_\_\_\_] () *Model of National, State and Local Government Relations*, \_\_\_\_\_. 1978. New York; Everton.
- [Wright ()] *Models of National, State, Local Relations*, D S Wright . 1985. Washington, D.C.: Congressional Quarterly Inc. (American Inter-governmental Relations)
- [Prud'homme ()] 'On the Dangers of Decentralization'. R Prud'homme . 1252. *Policy Research Working Paper Series* 1994. World Bank.
- [\_\_\_\_\_] () *Politics and Administration in Nigeria*, \_\_\_\_\_. 1986. London: Hutchinson.
- [Okafor ()] 'Politics of Intergovernmental Relations in Nigeria: Issues and Challenges'. J Okafor , C . *International Journal of Arts and Social Sciences* 2001. III, No. XI p. .
- [Okotoni (ed.) ()] *Problems of Internally Generated Revenues for Local Governments*, M O Okotoni . A. N. Ekpe, (ed.) 2006. p. . (The Substance of Local Government Administration in Nigeria)
- [Adamolekun ()] *Public Administration: A Nigerian and Comparative Perspective*, L Adamolekun . 1983. New York: Longman Publisher Inc. p. .
- [Ozor ()] *Public Enterprises in Nigeria: A Study Public Policy Making in a Challenging Political Economy*, Ozor . 2004. Ibadan: University Press Plc.
- [Ajayi ()] 'Rethinking Local Government Finance'. K Ajayi . *African Journal for Public Administration Study (AJPAS)* 2000. 22 (1) p. .
- [\_\_\_\_\_] () *The Changing Structure of Nigerian Federalism 1960 -1995*. Abuja: National Council of Intergovernmental Relations, \_\_\_\_\_. 2005.
- [Prud'homme ()] 'The Dangers of Decentralization'. R Prud'homme . *The World Bank Research Observer* 1995. 10 (2) p. .



- 
- 625 [Ojugbeli and James ()] 'The Joint Account System in Nigeria: Problems and Prospects'. F A Ojugbeli , O James  
626 . [http://www.arabianjbmr.com/JPDS\\_index.php](http://www.arabianjbmr.com/JPDS_index.php) *Journal of Policy and Development Studies* 2014. 9  
627 (1) p. .
- 628 [Elazar ()] *The meaning of American Federalism: Public Education Paper No. 7, Centre for the study of*  
629 *Federalism*, J D Elazar . 1965. Philadelphia: Temple University Press.
- 630 [\_\_\_\_\_] ()] *The Shaping of Inter-governmental Relations in the Twentieth Century*, \_\_\_\_\_. 1981. American.
- 631 [Akindele et al. ()] *The Subject-Matter of Political Science*, S T Akindele , A S Obiyan , J Owuoye . 2000. Ibadan:  
632 College Press and Publishers Ltd. p. . (Second edition)
- 633 [Okoli ()] *Theory and Practice of local Governments in Nigeria*, E T Okoli . 2005. Enugu: John Jacob's Classic  
634 Publishers.
- 635 [\_\_\_\_\_] ()] *Understanding of Federalism Intergovernmental Relations*, \_\_\_\_\_. 1988. London: Brooks/Cole  
636 Publishers Inc.