

SUSTAINING GOOD GOVERNANCE THROUGH EFFECTIVE INTERGOVERNMENTAL RELATIONS IN NIGERIA: A FOCUS ON STATE-LOCAL GOVERNMENT RELATIONS

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Abstract

*Intergovernmental relations are basically one of the fundamental tenets of federalism. Effective IGR practice is a *sin qua non* for the sustenance of good governance in a federation like Nigeria. IGR and good governance are two indispensable variables for the development of a multi-tier Nigerian State. This explanatory discourse is aimed at examining the challenges faced by Nigeria in achieving good governance through effective IGR among the three tiers of government in namely; the federal, state and local governments. The study further argued that the fundamental cause of stunted development among the three tiers of government especially at the grassroots is the skewed, uncooperative and competitive IGR orchestrated by lack of devolution of power and the structural imbalance in the Nigerian federalism which has offered leeway to the states to plunder the funds of local governments. Utilizing the structural-functionalism theory especially as espoused by Almond and Powell (1966), the article explained how and why existing structures of Nigerian federalism affect its ability to function for the development of the state. The study applied a qualitative research method, utilizing data from the secondary source while content analysis and trends analytical techniques were adopted for data analysis. The study found out that the major setback to good governance in the three tiers of government in Nigerian federation is the failure of the 1999 constitution to provide for active synergy and clear devolution of power among the units of government. Since law is the only effective means of social control, the study recommended the unambiguous provision of a model of IGR which must protect the powers and functions of the constituent parts of the federation. The study concluded that good governance is not possible because of the violation of doctrine of non-interference.*

Keywords: Intergovernmental relations, good governance, state-local, effective.

Introduction

The heterogeneous composition of Nigeria has evidently chosen federal system of government as most suitable for its existence. Besides, the multiplicity of ethnicities that made up Nigeria, the recognition and acceptance of a constitution that prescribed the adoption of a three-tier government; the federal, state and local governments appears to be in the right and positive direction. The existence of the three tiers of government as a result of devolution of power and functions has raised the important need for intergovernmental relations among the federal, state and local

governments. The fundamental reason for adoption of federal system of government is apparently to ensure good governance (improve the standard of living of the citizens). Therefore, it will take effective intergovernmental relations among the three tiers of government to actualize good governance in Nigeria federal system. The paper argues that effective intergovernmental relations are a strong condition for good governance in a federal system of government. This is predicated on fact that effective IGR ensures recognition of the powers, functions and rights of the component parts of the federation.

Numerous agitations by various ethnic nationalities that are constituent parts of Nigeria are serious pointers that the federal system is largely imbalance, requiring immediate restructuring to reflect true federalism that can sustain good governance. The issues of national question which involves; what has been happening to resource control, revenue allocation formula, state-local government relations, local government autonomy and rural development are considered serious sticks in the spoke of good governance in Nigeria.? Fundamentally, a federal structure should cede power and functions to the constituent parts for further development. Conversely, the type of intergovernmental relations practiced in Nigerian federalism is of centripetal inclination. This is the greatest challenge to good governance.

Theoretical Framework

The study is predicated on the theory of structural-functionalism as espoused by Almond and Powell. Basically, the theory considered the existence of societal structure and expected roles that will make system operationally effective and efficient. It is the observable activities which make up a system (Almond & Powell, 1966).

While functions deal with the consequences involving objectives as well as processes of the patterns of action structures refer to those arrangements within the system which perform the functions (Das & Choudhury (ND). This implies that function represents objective that must be achieved while structure connotes those arrangements (which could include the bureaucracy) put in place to perform the functions (Nnaeto, 2017:11). Structuralism observes the existence, autonomy and ability of sub-units to function in a manner that can perfect the system. The theory aims at achieving functional or operational synergy among the three tiers of government in the Nigerian federation. The act of governance has it that it is difficult to achieve good governance in a federal system without co-operate federalism. Therefore, when such governmental structures like the central, state and local governments in Nigeria synergize in terms of information sharing, devolution of power and function, autonomy, resource control, the prospect of good governance and national development will be brighter.

The concept of intergovernmental relation especially in a federal state like Nigeria depicts the existence of many structures of government, and also the need for these structures to function accordingly in order to achieve the ultimate goal of good governance and national development. It is based on this reason that we adopt structural functionalism as our theoretical framework. Furthermore, good governance

can only be understood and seen to have been achieved if the three tiers of government (federal, state and local governments) independently or cooperatively perform their functions and achieve different objectives at their various levels. Structural functionalism suits this work because the theory recognizes the importance of structures, functioning of the structures, and devolution of powers to the structures and ultimately, the maintenance of operational synergy in the system. This is the only arithmetic that can effectively guarantee IGR and good governance.

Conceptual Clarification

Good governance

There is probably no singular and all encompassing explanation of good governance. However, there are observable changes that could point to the existence of the concept in a particular political or social system. The fundamental essence of government and administration is to identify and offer solutions to public needs. When government does this, it offering good governance. Another dimension the concept is when government leads the citizens with utmost transparency, accountability and citizens' consultation in the act of governance. Citizen consultation is a huge condition for good governance.

Scholars have made good comments on good governance because of its cardinal position in promoting the welfare of citizens and the state. Good governance is a good idea, we would all be better off, and citizens of many developing countries would be much better off, if public life were conducted within institutions that were fair, judicious, transparent, accountable, participatory, responsive, well-managed, and efficient. For millions of people throughout the world who live in conditions of public insecurity and instability, good governance is a mighty beacon of what ought to be (Grindle 2010). The critical assignment of the state is to protect both the state (by administering it in tandem with the rule of law) and citizens (by providing the basic needs of life) including recognizing and consulting them during policy actions that affect them.

Typology of Good Governance

According to Grindle (2004:8), the following is a fair representation of good governance;

1. Good governance means: Check and balances in government, decentralization, efficient/equitable/independent judiciary, free press, sound regulatory system
2. Institutions for: Bank and finance regulation, civil service, market efficiency, managing decentralization, participation, transparent budgeting, etc
3. Law for: Trade mark protection, enforcement of contracts, biodiversity, foreign investment, labour standards, intellectual property rights etc.
4. Policies about: Land reform, land policy, capital markets, community development, downsizing bureaucracy, fisheries, insurance, social safety nets etc.

5. Services for: HIV/AIDS, communications, public transportation, safe water, legal aid for the poor, micro-credit, targeted transfer etc
6. Strategies for: Asset creation for the poor, capacity building in the public sector, empowering the poor, engaging the poor, environmental protection, knowledge development, private sector development etc

The effort depicts an elaborate expression of good governance which considers virtually every aspect of citizens needs, tangible and intangible. It touches virtually every aspect of the life of both state and citizens and therefore is good enough to assume empirical yard stick for measuring good governance in a political system. Good governance means competent management of the country's resources and affairs in a manner that is open, transparent, accountable, equitable and responsive to public needs (Alam, & Hasina, 2014). Good governance is generally needed in both developed and developing nations like Nigeria. However, well-outlined components of good governance have not been actualized by the state especially in developing countries, thus making the concept elusive in the citizens' life. Good governance is a product of good leadership. It aims at total observation of constitutionalism to uphold utilitarianism sequel to citizen's welfare and nation building. Implementation of the people's document (constitution) is the shortcut to good governance (Nnaeto & Okoroafor, 2016).

Nzimakwe (2014) compares good governance with the *ubuntu* leadership style. He expressed that *ubuntu* principles such as sharing of opportunities, responsibilities and challenges, participatory decision making and leadership, and reconciliation as a goal of conflict management are a kin to good governance. *Ubuntu* is a leadership practice on the African continent, especially around the frontline states. It is however very clear that the concept of good governance, no matter the phraseology is about ensuring the happiness of the citizens and protection of the state. This is a huge task for the government-thus explaining why Saparniene (2012) and (Vries 2013) respectively opine that good governance is a responsible work of the authorities and a single most important factor in eradicating poverty and promoting development.

Intergovernmental Relations (IGR)

The need for cooperate federalism in Nigeria is borne out of the federal structure of the state which clearly approved three tiers of government. In this arrangement, Nigeria is the whole while the central, state and local governments are to parts. Logically since it takes the cooperative IGR among the three tiers of government (parts) to ensure good governance in Nigeria (whole), intergovernmental relation remains an indisputable and indispensable condition for the development of both the parts and the whole. An intergovernmental relation is a mechanism to provide understanding, cordiality, balance and collaboration between and among units of government, and between government and citizenry (Akume, 2014). Intergovernmental relation is about interaction that is based on mutual respect, trust and collaboration for actualization of systemic equilibrium. Similarly, Freinuman

(2007) opines that longer term perspectives of economic policy reform in the country are critically dependent upon improvements in the organization of intergovernmental arrangement. Such arrangement has direct implications for achieving national growth and poverty reduction targets.

Okoli (2005) however introduced intergovernmental relations to “involve pattern of cooperative relationship between various levels of government in a federal government structure”. Ogbuishi (2007) expressed IGR through the identification of reasons for its adoption. He states that “intergovernmental relation has two major reasons. One, to enhance the emergence of cooperation rather than competition in the federation, two, to minimize intergovernmental conflict among the various levels of government”. Contributing, Wright (ND) submits that there are five phases of intergovernmental relations which includes; (1) conflict (2) cooperation (3) concentration (4) creativity and (5) competition. He is of the opinion that the accomplishment of intergovernmental relations hinges on the successful management of the complexity. The Nigerian IGR appears to have been affected by three of Wright’s phases of IGR. They include conflict, concentration and competition. These have accorded each higher tier of government the naked force to unduly control the other lower tiers. For example, the federal government against the state, and the state against the local governments. Wright’s observation is in consonance with that of Adedire (2014) who stressed that there is a disarray in Nigerian IGR due to conflict over issues of tax jurisdiction, revenue allocation, fund transfer, over-concentration of power at the centre, illegal removal of government officials, among other.

Intergovernmental relations is construed here as cooperative federalism. This explanation is borne out of the reason for intergovernmental relation in a federal set up like Nigeria. The three tiers of government make up the Nigerian federation. If any component lags behind, it will distort the development of the entire state. Therefore IGR in the form of cooperative federalism remains a sine qua non to accomplish good governance in Nigeria. Lack of cooperative federalism is the major cause of unhealthy competition and struggles among the three tiers of government in Nigeria.

Federalism

Nigeria is a federal state. The constitution that Nigeria adapted suits federal system of government. The written and rigid constitution of Nigeria is expected to ensure the proper devolution of power and function relative to a federal state. Furthermore, it is expected to protect the three tiers of government against undue influence by any part. This is the concept and intention of federalism.

The doyen of federalism, K.C Wheare aptly captions federalism as a method of dividing powers so that general and regional governments are each, within a sphere coordinate and independent... each government should be limited to its own sphere, within that sphere, should be independent.

Similarly, in an effort to elucidate the concept of federalism, Oates (1999:1) notes:

The United States, the central government has turned back significant portions of federal authority to the state for a wide range of major programmes, including welfare, Medicaid, legal services, housing and job training with the hope that state and local governments, being closer to the people will be more responsive to the particular preferences of their constituencies and will be able to find new and better ways to provide these services.

Federalism is the constitutional devolution of political-cum-economic powers to the constituent units of a federation in a manner that no unit will exact undue influence on the other. The essence of such devolution of power is for each unit to properly manage the affairs of citizens in such tier of government with maximum concentration. Nwabueze (as cited in Sagay, 2008:71, & Nyewsira, 2011:12) opines:

By doctrine of federalism which Nigeria has adopted, the autonomy of each government, which presupposes its separate existence and its independence from the control of other government, is essential to federal arrangement. Therefore, each government exists not as an appendage of another government, but as autonomous entity in the sense of being able to exercise its own free will in the conduct of its affairs, free from direction by another government.

It is however, important to note that the doctrine of federalism is marked with the following features;

- 1) Supremacy of the constitution – usually written and rigid
- 2) Devolution/distribution of powers and functions
- 3) Supremacy/in-dependence of the judiciary

A transformational intergovernmental relation is simply the practice of cooperative federalism. It is germane to note at this juncture that the essence of cooperation among the component units in a federation is that it is inevitable for collective development without which the federation will lose its cohesion. The spirit and letter of federalism stipulate that the three tiers of governments remain autonomous but cooperative for the purpose of complementarily and mutual assistance, not for domination. It is not all federalism that is cooperative. Presently, Nigeria is a federation with competitive, instead of cooperative and centralized, instead of decentralized status. This status has apparently striped her of cooperative bond which is considered the source of momentum for general and even development in federal structure. This is why a lot of citizens are calling for the restructuring of Nigerian federalism. Cooperative federalism will ensure that the three tiers of

government will need each other in a fair manner for both individual and collective development.

Local Government

Anyadike (2011) has expressed that local government, like other concepts in social sciences does not have one definition that is acceptable to all owing to the fact that various definitions of the concept are given by different authors. That notwithstanding, Okoli (2005) sees local government as a unit of government, established by act of law, to administer the functions of government, and see to the welfare and interest of the local dwellers, under the local government system. According to him, the function of service delivery to the local people is the key reason for establishing local government. The guidelines for the reform of local government in Nigeria (1976) presented a comprehensive outline of what local government is. The paper states:

Local government is the government at the local level exercised through a representative council established by law to exercise specific powers within defined areas. This powers should give the council substantial control over local affairs as well as the staff and institution and financial powers to initiate and direct the provision of services and to determine projects so as to implement the activities of the state and federal government in their areas and ensure, through active participation of the people and their traditional institutions that local initiative and response to needs are maximized.

Local government in Nigeria has been on the receiving end in the frosty intergovernmental relations in the federation. Local government in Nigeria has suffered the worst set back in history with Nigeria’s return to democratic government from 1999 to date. The federal and state governments are relatively autonomous in the federation. The federal government appears to treat the state with relative fairness, but the state treats the LGA in an opposite direction which has accounted for the high level of poverty and deprivation in the local government area.

Data Presentation and Analysis

The table below shows the federal, state and local government earnings (1999-2007) as federal allocation.

Table 1

S/N	Beneficiary	State Governments	Local Governments	Total
1	Abia	113,956,322,72862	66,957,033,320.83	180,913,356,049.45
2	Akwa Ibom	111,973,469,608.66	88,385,118,660.50	200,358,588269.16
3	Akwa Ibom	384,370,238,540.34	110,896,366,330.24	495,266,604,843.58
4	Anambra	97,592,269,763.11	85,847,543,591.19	183,439,623,354.30
5	Bauchi	128,248,345,518.84	98,833,751,081.01	227,082,096,536.85

6	Bayelsa	414,158,710,867.12	38,101,380,075.82	452,260,540,942.94
7	Benue	120,963,431,284.39	100,767,342,004.41	221,639,773,288.79
8	Borno	127,814,189,455.35	114,329,322,081.28	242,143,511,536.62
9	Cross River	115,403,682,833.25	74,990,493,054.89	190,394,175,888.13
10	Delta	463,459,893,918.76	97,961,571,804.08	561,421,465,722.84
11	Ebonyi	97,825,886,665.52	51,780,333,382.06	149,606,220,047.59
12	Edo	119,085,051,909.31	77,565,785,400.62	196,650,837,309.93
13	Ekiti	92,732,057,109.79	60,134,219,325.71	152,866,276,435.50
14	Enugu	103,979,483,787.19	68,964,491,966.13	172,943,975,753.31
15	Gombe	96,583,878,576.74	49,916,381,357.36	146,500,259,934.10
16	Imo	132,104,455,243.39	99,280,101,362.71	231,384,566,606.10
17	Jigawa	117,009,316,440.23	108,615,763,243.89	225,625,079,684.13
18	Kaduna	138,928,609,161.09	117,182,125,094.69	256,110,734,225.77
19	Kano	179,437,799,067.94	191,497,373,448.88	370,935,172,516.81
20	Katsina	140,721,433,816.83	139,822,729,992.43	280,544,163,809.26
21	Kebbi	109,325,901,797.25	86,787,009,340.22	196,139,911,137.47
22	Kogi	108,937,683,153.98	86,187,515,182.3	195,125,198,336.31
23	Kwara	99,576,991,214.56	66,011,107,696.79	165,588,098,911.35
24	Lagos	182,535,977,642.02	149,392,517,393.59	331,928,495,035.61
25	Nasarawa	90,518,301,030.98	54,487,876,090.81	145,006,177,121.79
26	Niger	126,254,889,591.23	111,114,801,856.06	237,369,691,547.30
27	Ogun	114,180,594,528.10	81,197,512,355.95	195,378,106,884.06
28	Ondo	183,313,507,542.89	74,082,244,267.18	257,395,751,810.07
29	Osun	107,476,926,982.08	102,574,611,292.67	210,051,538,274.76
30	Oyo	135,928,952,381.15	127,367,093,326.38	263,298,045,707.53
31	Plateau	81,759,592,808.53	73,434,508,057.07	155,194,100,865.61
32	Rivers	517,682,993,860.57	104,313,280,579.65	621,996,274,440.22
33	Sokoto	118,067,536,171.07	96,232,809,149.69	214,300,345,320.76
34	Taraba	103,462,234,004.51	72,869,810,839.60	176,332,044,844.11
35	Yobe	104,904,723,192.25	72,326,009,351.84	177,230,732,544.09
36	Zanfara	112,898,217,046.50	70,091,324,490.36	182,989,541,536.86
37	FCT	149,703,394,069.21	43,324,238,862.88	193,027,632,752.09
	Total	5,742,904,843,313.33	3,313,534,856,541.80	9,056,438,699,855.13
38	Fed. Govt	-	-	7,390,688,951,768.72
	Grand Total	-	-	16,447,127,651,623.80

Source: Federal Ministry of Finance

The data above reflected the earnings from the federal allocation to both states and their local governments from May 1999-May2007, covering a period of almost eight (8) years. At this time, the naira was comparatively stronger against dollar than today. In the contemporary political economy of the world, political and economic emancipation of the country and citizens are largely predicated on the availability of funds for both capital and recurrent projects. As a result, the provision of an aspect of good governance (service delivery) to the rural dwellers in Nigeria obviously cannot happen without financial autonomy .Regrettably, it is obvious that

both the federal and state governments have to an extent, achieved financial autonomy, leaving the local government in a pathetically disadvantaged corner. The table reveals the amount the local governments of each state earned from the commonwealth of Nigeria (1999 – 2007) which, if honestly disbursed to each local government of each state would have ensured fair development in the areas. We shall compute the monthly average earning of the selected LGAs across the six geopolitical zones within the time as seen on the above table.

Table 2.

S/N	States	No. of LGA	Total of yearly average allocation from FG to each LGA	Duration 8 years	Actual average monthly allocation from FG to each LGA	Actual remittance to LG by state government as required
1	Imo	27	459,630,095	1999-2007 (8 yrs)	38,302,508.92	Not Available
2	Anambra	21	501,996,749.61	1999-2007	42583,062.3	N/A
3	Enugu	17	507,091,852.8	1999-2007	42,257,654.4	-N/A
4	Lagos	20	933,703,233.8	1999-2007	77,808,602.82	-N/A
5	Oyo	34	468,268,725.5	1999-2007	39,022,393.79	-N/A
6	Osun	30	427,394,213.8	1999-2007	35,616,184.48	-N/A
7	Rivers	23	566,920,003	1999-2007	47,243,333.59	-N/A
8	Akwa Ibom	31	447,162,767.5	1999-2007	37,263,563.96	-N/A
9	Delta	25	489,807,859	1999-2007	40,817,321.58	-N/A
10	Kaduna	23	636,857,375.5	1999-2007	53,071,614.63	-N/A
11	Kano	44	544,026,629.1	1999-2007	45,335,552.43	-N/A
12	Jigawa	27	502,850,755.8	1999-2007	41,904,229.65	-N/A
13	Adamawa	22	502,188,174.3	1999-2007	41,849,014.53	-N/A
14	Bauchi	20	617,710,944.3	1999-2007	51,475,912.03	-N/A
15	Borno	28	529,302,417	1999-2007	44,108,534.75	-N/A
16	Niger	24	578,722,926.9	1999-2007	48,226,910.57	-N/A
17	Kwara	16	515,711,778.9	1999-2007	42,975,981.57	-N/A
18	Benue	22	572,024,670.5	1999-2007	47,668,722.54	N/A

Source: Computed by the author, 2017.

This table was computed from the information obtained from table 1. The computation displayed reflected the total amount of money the entire local government of the selected states (three LGAs from each of the six geopolitical zones) should earn as federal allocation from 1999-2007. It also reflected the average allocation various or individual local government of a particular state should receive within the stated duration judging from the available data from the Ministry of Finance. We did the computation on the average basis because we do not know the sharing formula adopted by each State House of Assembly in sharing the allocation deposited by the Federal Government in the contentions State Joint Local Government Account (SJLGA).

Section 162 (8) provides 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 on such terms and in such manner as may be prescribed by the House of Assembly of the state.

Insofar as politics and administration are concerned, there is no watertight separation of power and function between the executive and legislative of most states in the Nigerian federalism. This is partly because states wield powerful influence over their respective houses of assemblies through lobby and bribery to do their bidding. We cannot ascertain the true remittances to LG by their respective states because of obvious reasons; first, the financial state of local governments and lack of development clearly support the assumption that remittances to the local government do not actual allocation from the Federal Government. Second, given the provision of section 162 (8) as cited, various states are involved and therefore may not adopt uniform sharing formula, finally the observable undue interferences on the general operations of LGs by the states.

It is important to note that with the computed average monthly allocation to the local government areas of the selected states, one would no doubt expect and notice a lift in the standard of living of the rural dwellers if such amounts credited in the name of LGs are not diverted. For example, if the 27 LGAs of Imo state had received N38, 302, on monthly basis as the computation indicated, without diversion by the state government (1999-2007), the areas would have had great development changes in terms of good roads, electricity, healthcare, cottage industry and credit facilities, security of life and property, quality education etc.

The exploitative vertical IGR between states and local governments has made it impossible for local governments in Nigeria to access and plan with the funds centrally allocated to them. This is most debilitating to good governance. Looking at the computation, states like Lagos, Kaduna, Rivers, and Benue, (if not states' diversion of LGAs funds), would have seen their LGAs develop better. Local governments that earned N77.8m, N53.0711, N47.24m and N47.66m monthly, respectively between 1999-2007 could be capable of paying staff salaries, settle pensioners on monthly basis and most equally importantly, ensure capital and overheads are of the council are not neglected . Regrettably, most of the LGs of the states selected owe their staff many months of unpaid salaries resulting in frustration, sickness and death of citizen.

Total revenue allocation to state and local government for December 2013 (selected 18 states -3 states each from the six geopolitical zones in Nigeria).

Table 3

S/N	States	Gross statutory allocation to state (NGN)	Gross statutory allocation to LG (NGN)	Total allocation state and LG (NGN)
1	Akwa Ibom	2,974,177,451.58	3,015,177,801.84	5,989,955,253.42
2	Delta	3,003,601,490.62	2,521,933,307.23	5,525,534,797.85
3	Rivers	3,190,274,806.60	2,594,390,488.41	5,784,665,295.01
4	Kano	4,692,185,009.09	4,942,495,319.58	9,634,680,328.67
5	Kaduna	3,875,880,634.26	3,104,415,372.89	6,980,296,007.15

6	Lagos	3,962,854,635.92	2,958,613,259.67	6,921,467,895.59
7	Borno	3,675,342,475.76	3,053,002,394.56	6,565,724,498.41
8	Oyo	3,317,891,748.85	3,338,832,749.23	6,656,724,498.41
9	Niger	3,504,025,908.17	2,868,032,834.61	6,372,058,742.78
10	Imo	3,075,651,417.40	2,627,536,847.42	5,703,188,264.82
11	Benue	3,317,525,201.82	2,812,012,035.63	6,129,537,237.45
12	Bauchi	3,538,449,559.65	2,545,202,289.49	6,122,651,849.14
13	Jigawa	3,308,148,409.78	2,760,474,856.64	6,068,623,266.42
14	Osun	2,697,903,929.47	2,646,880,114.14	5,344,784,043.61
15	Anambra	2,941,272,664.55	2,276,433,298.90	5,217,705,963.45
16	Adamawa	2,946,793,134.57	2,264,197,349.82	5,210,990,484.39
17	Kwara	2,633,222,745.56	1,736,788,906.35	4,370,011,651.91

Source: Office of the Auditor General of the federation, 2013.

The table above reflects the gross earnings of the randomly selected states (18) of the federation and collective earning of their local governments from the federal allocation in December, 2013. The data early reveals that more than 95% of local governments selected grossly earned well above N2.5billion collectively in the month of December, 2013. From the available data, we shall compute the expected average earning of each of the local government areas of the selected states considering the differences in the number of local governments of the state.

Table 4: Average expected remittance to LGA by their states in December 2013

S/N	States	No. of LGA	Gross statutory allocation from FAAC	Expected monthly remittance to LG by state	actual remittance to LGA by state
1	Imo	27	2,627,536,847.42	97,316,179.53	Not made public
2	Anambra	21	2,276,433,298.90	108,401,585.7	Not made public
3	Enugu	17	1,960,522,936.35	115,324,878.6	Not made public
4	Akwa Ibom	31	3,015,177,801.84	97,263,800.06	Not made public
5	Delta	25	2,521,933,307.23	100,877,332.3	Not made public
6	Rivers	23	2,594,390,488.41	112,79,586.5	Not made public
7	Kano	44	4,942,495,319.58	112,329,439.1	Not made public
8	Kaduna	23	3,104,415,372.89	134,974,581.4	Not made public
9	Lagos	20	2,958,613,259.67	147,930,663	Not made public
10	Borno	28	3,053,002,394.23	109,035,799.8	Not made public
11	Oyo	34	3,338,832,749.56	98,200,963.22	Not made public
12	Niger	24	2,868,032,834.61	119,501,368.1	Not made public
13	Benue	22	2,812,012,035.63	127,818,728.9	Not made public
14	Bauchi	20	2,812,012,035.63	127,818,728.9	Not made public
15	Jigawa	27	2,760,474,856.61	102,239,809.5	Not made public
16	Osun	30	2,646,880,114.14	88,229,337.14	Not made public

17	Adamawa	2	2,264,197,349.82	102,918,061.4	Not made public
18	Kwara	16	1,736,788,906.36	108,549,306.6	Not made public

Source: Computed by the Author, 2017 (from the total revenue allocation to state and local governments for December, 2013 from the office of the Auditor General of the federation).

The table above indicates the number of local governments each selected state from the six geopolitical zones has. Furthermore, it also reveals in clear terms the gross statutory allocation to a collection of local government each state has for December 2013, federal allocation. Similarly, attempt was made to determine what each state was expected to remit to its respective on average basis in December, 2013. The table equally reveals that none of the 774 local government areas in the Nigerian federation statutorily earned less than N88.2 million in December, 2013. Efforts to calculate or find out how much was actually remitted to each local governments by their state counterparts proved abortive, obviously because of the closed, manipulative and diversionary strategies of state governments over the financial autonomy of local governments in Nigeria.

The essence of cooperation among the three tiers of government in Nigeria is to foster unity, and collective and mutual development. This is good governance. However, when the relations between the state and local government are transactional and manipulatively based, the achievement of good governance will be endangered. If the 27 local governments of Imo and Jigawa states got their full allocation of N97.2million and N102.2million respectively in December, 2013, there would have been visible developmental changes in their respective local government areas. Furthermore, if the local governments in Kaduna, Benue, Rivers, and Lagos states got their due federal allocation in the month of December, 2013, being N134.9million, N127.8 million, N112.3 million and N149.9 million, respectively, workers of the respective local governments would not have been owed months of unpaid salaries, pensioners would have been paid, and capital projects that would enhance standard of living of the rural dwellers would have been initiated, completed and commissioned.

Juxtaposing the indicators of good governance such as; consensus oriented, participatory, rule of law, effective and efficient, accountability, transparency, responsive, equitable and inclusive (Nnaeto & Okoroafor, 2016) with the analysis of the data, it therefore means that the intergovernmental relations in the Nigerian federation, especially such vertical relations as state and local governments do not, in practice enhance good governance. This is because the States ignore the local government in virtually everything that requires the observation of the indicators of good governance. This has practically made the local government play the role of an extension of the state government and administrative unit, not a level of government in the Nigerian federation. In view of this, therefore, the state is culpable of violating the principles of accountability, participative management, rule of law, responsiveness to the plight of the local government, transparency, inclusiveness, which are the basic reason for intergovernmental relations and the bedrock of good government.

Findings

- There is skewed IGR among the states of Nigeria and their local government councils.
- The states dominate and dictate the direction of state- local government IGR in Nigeria
- The general poverty in Nigerian LGAs is attributed to undue interference on the statutory and financial operations of LGAs by their respective state government.
- LGs are run as appendages to their states, not as tiers of government with relative independence and powers.

Conclusion

Intergovernmental relation, be it vertical or horizontal, is a basic tenet of federal structure. The Nigerian federal structure, comprising the federal, state and local government is such that requires cooperation and collective support to achieve the goal of national development. States and local governments in Nigeria have long been in serious battle for supremacy and freedom with the states clearly winning. Many states agents such as Ministry of Local Government and Chieftaincy Affairs, State Joint Local Government Account (SJ|LGA), Caretaker Committee system serve as instrument of oppression to good governance at the local government. The absence of indicators of good governance in the state-local government IGR simply underlined the extent of bastardization of IGR in Nigerian federalism. The paper dutifully examined the concepts of good governance, federalism especially as practiced in Nigeria, intergovernmental relations, cooperate federalism and a typology of good governance. Information on fiscal relations in the federal system was obtained to help understand and analyze the work. There is a strong relationship between good governance and IGR but the skewed and ineffective IGR in the Nigerian federation cannot ensure progress in the system.

Recommendations

- Proper restructuring of Nigerian federal system in a manner that will ensure proper devolution of power and functions to the three tiers of government in Nigeria.
- For the above point to work effectively, there is need to amend the relevant section of 1999 constitution to provide and protect the doctrine of non-interference among the three tiers of government in the federation.
- Since it is not possible for federating units in a federation to maintain absolute independence, effort has to be made to ensure a model of IGR that will observe and respect the statutory powers and functions of the federating units while they interact and check each other.
- Change has never occurred without the willingness of the people to change. Therefore, the actors across the three tiers of government in the federation should turn to attitudinal change to ensure good governance in Nigeria. Politicians

(policy makers) and bureaucrats (policy executors) should work according to the laid down rules of the land to avoid leadership complication in the system.

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