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THE STATE AND LOCAL GOVERNMENT JOINT ACCOUNT SYSTEM AND PERFORMANCE OF LOCAL GOVERNMENT COUNCILS IN NIGERIA: A CASE STUDY OF AWGU LOCAL COUNCIL OF ENUGU STATE (1999-2016)

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By

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Supervisor: **Professor EOC Ijeoma**

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Declarations

I, hereby declare that this dissertation entitled “The state and local government joint account system and performance of local government councils in Nigeria: A case study of Awgu local council of Enugu state (1999-2016): submitted to the University of Fort Hare for the degree of Master of Administration in Public Administration in the Faculty of Social Sciences, and that the work contained herein is my original work with exemption to the citations and that this work has not been submitted to any other University in partial or entirely for the award of any degree.

Declaration on Plagiarism

I, **Chukwuemeka Okafor**, student number 201 113 437 hereby declare that I am fully aware of the University of Fort Hare's policy on plagiarism and I have taken every precaution to comply with regulations.

Signature: _____ Date: June, 2018

Certification

This thesis entitled “The State and Local Government Joint Account System and Performance of Local Government Councils in Nigeria: a case study of Awgu Local Government Council of Enugu state (1999-2016)” meets the regulation governing the award of the degree of Masters of Administration in Public Administration (M.Admin.) of the University of Fort Hare and is approved for its contribution to scientific knowledge and literary presentation.

…… ……..

Professor EOC Ijeoma Date

Supervisor

University of Fort Hare

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Abstract

The State and Local Government Joint Account system was introduced in the 1999 Constitution of the Federal Republic of Nigeria with the basic aim of pooling all the financial allocations due to the various local government councils from the Federation Account for onward distribution by the states to the local councils. This is to ensure that the state governments effectively control and monitor expenditure by the executives of the local government councils and also to ensure that the funds are properly allocated to various areas of need**.** This provision is contained in Section 162 (5) of the Constitution which states that "the amount standing to the credit of local government councils in the Federation Account shall also be allocated to the states for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly". Section 162 (7) also states that "each state shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly". However, this arrangement has not worked well as state governments continue to manipulate the joint account through illegal deductions, misappropriations, deliberate delays in disbursement and in failure to remit their 10% of internally generated revenue as stipulated in the Constitution. This study examines the State and Local Government Joint Account system in relation to the fiscal autonomy of local government councils and the impact of the joint account system on public service delivery at Awgu Local Government Council. The study used the qualitative methodology design with focus on case-study approach. Data was collected from both primary and secondary sources. Primary data was collected through interviews from stakeholders in the joint account system and secondary data collected from relevant textual sources. The study findings show that this relationship affects the fiscal autonomy of local councils and result in cases of illegal deductions, withholding of funds, refusal to remit statutory 10% of total revenue of states to local councils. In Awgu Local Government from 1999-2016, more than N3billion was withheld and this amounts to a deficit of about 22.5%. This has negatively affected the volume of service delivery to the various communities. Based on these findings, the study recommends for a constitutional review to strengthen the local government system to effectively function as the third tier of government in line with the "Guidelines for1976 Local Government Reforms". The study also recommends the abolishing of the joint account system and granting local councils full fiscal autonomy. This is the desideratum for enhanced service delivery at Awgu Local Government and other local council areas of Enugu State.

Key words: State Government; Local Government; Joint Account System; Service delivery; Awgu Local Council; Enugu State.

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Chapter One

General Framework of the Study

1.1 Introduction

This study discusses the State and Local Government Joint Account system and its impact on the performance of local government councils in Nigeria. The study focuses on Awgu Local Government Council which is one of the 774 local government councils that constitute the Nigeria Federation. The joint account system came into being through the 1999 Constitution of the Federal Republic of Nigeria with the basic aim of pooling all the funds due to the various local government councils from the Federation Account for onward distribution by the states to the local governments. The essence is to ensure that the state governments effectively control and monitor expenditure by the executives of the local government councils and also ensure that the funds are properly allocated to various areas of need. However, this arrangement has not worked well as state governments continue to manipulate the account to their advantage. This qualitative study therefore, uses data drawn from textual and primary sources to investigate the impact of this joint account system on the performance of Awgu local government council and service delivery in particular. The general framework of the study provides the study's background and discusses the various components of chapter one.

1.2 Background to the study

In federal systems, administrative powers are constitutionally divided among the various spheres of government, notably the centre and the component units. This is to ensure that each sphere of government provides public services in their various areas of jurisdiction and competence. It is pertinent to note that for good governance and grassroots development to be achieved within the federal context, there should be harmonious inter-governmental relationship. The development and stability of a third-tier federal arrangement like Nigeria largely depends on the level of collaboration existing among the different spheres of government.

The State and Local Government Joint Account (SLGJA) was introduced in Nigeria, in order to ensure good governance, accountability and to scale up development at the grassroots. It is imperative to note that this joint account is a constitutional provision, and its emergence is traceable to the 1976 nation-wide *"Local Government Reforms"*. The "Guidelines for Local Government Reforms (1976:1) recognised local government as the third tier of government

exercised through representative councils established by law to exercise specific powers within defined areas". The reform was also to make state governments have statutory allocation relationship with their respective local governments. The essence is to scale up the poor financial state of third tier governments, induce good and democratic governance and protect their allocations against possible manipulations by various state governments. This was further enshrined in the 1979 Constitution (Section 149, sub-section 4-5).

The aim of the joint account was to pool all the funds receivable by local government councils in a state together, for onward distribution by the states to the local governments. This account came into being in 1981 through an Act of the National Assembly. However, its implementation could not be achieved immediately due to subsequent military incursions in the Nigerian politics. During the military government of Ibrahim Babangida (1985-1993) the account was abolished, and this development created avenue for the direct payment of federal allocations to local government's account. As such under the military era, the statutory share of the local governments from the Federation Account was allocated directly instead of passing through the states. However, with the re-inception of democratic governance in Nigeria in 1999, the joint account system was re-introduced. The "Constitution provides in Section 162 (5) that "the amount standing to the credit of local government councils in the Federation Account shall also be allocated to the states for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly". Furthermore, "each state shall maintain a specific account to be called State-Joint Local Government Account 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, 162:6) Whereas, sub section (7) states that "each state shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly".

This is therefore, a joint account maintained by each state government wherein funds to the local government councils of the state from the Federation Account and from the government of the States are paid in. The account is meant to be a means of executing fiscal federalism at the third tier level. It therefore, annuls initial constitutional provisions that stated direct allocation to the councils as was the practice during the military era and placed it on the supervision of every state government. This means that under the 1999 constitution, the process of direct allocation to local governments was changed and was incorporated into the State and

Local Governments Joint Account system. The Constitution also made a statutory allocation of 20% as local governments share from the Federation Account to go into the joint account.

Under the arrangement, each state is to constitute a Joint Account Committee that comprises officials from the state and local governments to manage the account. The committee liaises with the Accountant General of the state in the discharge of its functions. However, the state governments maintain absolute control of the account given the strength of Section 162(8) which 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 on such terms and in such manner as may be prescribed by the House of Assembly". The essence is to ensure that the activities of local governments are controlled by their various state governments. This is to enhance good governance and ensure that local government officials account and justify the funds allocated from the Federation Account and from the states.

This constitutional provision is to enable the local government councils become important machineries for rural development in Nigeria noting that it is the tier of government at the grassroots. In this vein, the state governments therefore, have the paramount function to oversee the conduct of the third tier governments in their various areas and ensuring that there is transparency in the management of revenues for efficient and effective service delivery. It is therefore, expected that the State and Local Government Joint Account will drive good governance and grassroots development. Albeit, the management of the account has not been able to yield the expected results. Problems encountered in this process include illegal deductions and misappropriation of local government statutory allocations, deliberate delays in the disbursement and mismanagement of funds by the state governments (Okafor, 2010:258; Ukwuonna &Nosiri, 2014). The local government councils across Enugu State all received less than 25% of their statutory allocations from the Federation Account from 1999 to 2016 from the State government. Also, the 10% allocation from state to local governments were also not remitted in the same period. Further, from 2015 to date, there has been caretaker committee governments in the local governments and this has given the State government more leverage to manipulate the accounts and reduce the amount due to the local government councils. These issues have continued to undermine the performance of local government councils across the country in the area of service delivery to the people within its jurisdictions. This constitutes threat to grassroots development and in achieving the appeals of federalism at the grassroots (Ojugbeli &Ojoh, 2014: 2).

In the light of the foregoing, the study examines the link between the management of the joint account vis-a-vis the performance of local government councils, with focus on Awgu Local Government, a rural council in Enugu State from 1999 to 2016. To achieve this, the study focuses on discussing the following:

- the impact of the management of the joint account system on local government's performance;
- management of the joint account and fiscal autonomy of local governments; and
- management of State and Local Government Joint Account and how it has affects service delivery in Awgu Local Government of Enugu State from 1999 to 2016.

1.3 Motivation of the Study

This State and Local Government Joint Account remains a contentious issue in the political landscape of Nigeria. This joint account was enshrined in the Constitution to ensure speedy development of those communities at the grassroots level through "effective supervision of the distribution and efficient management of revenue accruing to the local government councils from the federation account" (Agbani & Ugwoke, 2014). Within this context, several valuable scholarly contributions have been made in the analysis of this joint account and the operation of local government councils in Nigeria. It has been argued that the management of the joint account has brought negative effects on the third tier of government. According to Nosiri and Njemanze (2015:80) these includes "loss of autonomy of local government councils, excessive deduction of local government allocations, poor performance, underdevelopment, poor planning and unrealistic budgeting etc." However, while these analyses are not wrong, it is observed that these studies did not address the peculiarity in Awgu Local Government Council. To this end, the study analysed the joint account vis-a-vis the performance of Local Government Councils, with focus on Awgu Local Government Council in Enugu State from 1999 to 2016.

1.4 Statement of the Problem

Efficient operation of the third tier government in Nigeria is necessary for the actualization and sustenance of national development especially, at the grassroots. For this to happen, local councils need enough fiscal resources to function. Occupying the tier position of government in Nigeria, local government councils need to enjoy a level of autonomy, in order to discharge their functions and responsibilities efficiently and effectively. Presently, there is over

dependence of local governments on the federation account for survival. In other words, these statutory allocations constitute the bulk of local government's revenue in Nigeria. However, these allocations are not directly disbursed to the councils. Rather, it is paid through the joint account system, with the aim of enthroning transparency and accountability in Nigeria's local government system. Thus, Section 162 (6) of the Constitution made provision for the establishment of State and Local Government Joint Account in the country. With this development, it is hoped that the joint account would be a means of driving "*fiscal federalism*" at the third sphere of government.

However, this is not being achieved. For several years now, debates have been ongoing on whether the joint account system in Nigeria should be abolished or not. There have been wide spread perception that its operation have not provided an enabling environment for local development and the optimal performance of local governments. It is thus, believed that despite the existence of the joint account, third tier governments in the country are still characterised by abysmal performance and low level of development. In practical terms, the management of the joint account has been beleaguered with series of developmental and economic challenges within their constitutional mandate. This implies that the fiscal freedom of the third tier government is being compromised.

The management of the joint account has been engulfed with so many problems. These are the lacklustre attitude of state governments towards contributing their own share into the joint account, excessive deductions and the diversion of monies intended for local government councils' developmental programmes and projects by the state government (Uzondu, 2011: 113; Ogugbeli & Oje 2014:10). Sanusi, Tabi'u and Mohamed (2013:15) state that the annexation of local government revenues by state chief executives is one of such challenges, which has remained unresolved. These problems have continued to generate a lot of concern. Ezeji (2010: 10) asserts that these issues in all undermines accountability of local government functionaries to the people. The issues are prevalent in the system and have largely contributed to the poor performance of local government councils, especially as regards the provision of pubic goods to the people. Evidences from states such as Kaduna and Osun show that the operation of the joint account places limitations on the fiscal capacity of local government councils to deliver public services to the rural people (Bello, 2013:24; Murana, 2015:24). Being the third tier of government, the local government councils are expected to ensure that essential needs of the people are addressed. However, it is imperative to note that this chunk of the

population are constantly being denied those benefits that form the essence of having local government councils in the country. This therefore, continues to generate concern on the performance of local government councils across the country and in Awgu Local Government Area of Enugu State in particular.

1.5 Objectives of the Study

The objective of this study is of two-folds: general and specific. Generally, the study examined the State and Local Government Joint Account system in relation to the fiscal autonomy of local government councils and the effect on service delivery.

The specific objectives include:

- to identify the problems associated with the management of the joint account system;
- to examine the impact of the of joint account system on the performance of local government councils in the country;
- to discuss how the joint account system affects the performance of Awgu Local Government Council especially in the areas of service delivery from 1999 to 2016.
- to recommend for the abolition of the joint account so that local government councils can receive their allocations directly from the Federation Account.

1.6 RESEARCH QUESTIONS

This study focused on the following questions:

- What are the problems associated with the management of the joint account system?
- How does the management of the joint account affect the fiscal autonomy of local governments and their performance?
- How did the management of the joint account affect performance and service delivery of Awgu Local Government Council from 1999 to 2016?
- Which alternative fiscal arrangement could be put in place to facilitate the performance of local government councils?

1.7 Study Significance

This study has both theoretical and practical significance. Theoretically, the study examined State and Local Government Joint Account system and the performance of local government councils in Nigeria, with focus on Awgu Local Government Council of Enugu State, from 1999 to 2016. The study makes scholarly contributions to knowledge growth in Public Administration by interrogating the following:

- the impact of the operation of the joint account on the third tier government;
- its impact on the financial autonomy of this tier; and
- how the management of joint account affects performance and service delivery in Awgu Local Government Council, Enugu State from 1999 to 2016.

Practically, the study provides valuable insight into the dynamics of state-local government financial relations. It also explored the factors accountable for the dismal performance of third tier system in Nigeria. It further examines the principles and practices that might be useful to Nigeria in its challenging task of managing the joint account vis-à-vis the performance of local councils in the country. Most importantly, the study contributes to current discourses on re-examining the fiscal relationship of the three tiers of government. State governments have consistently abused the constitutional provision that placed local government activities under their control and supervision and exercised unnecessary dominance to the detriment of grassroots development. Much of the value of this study anchors on re-examining the management of the joint account since it is failing to achieve the intended healthy practice of fiscal federalism at the grassroots. It is hoped that the study could serve as a working document, which will be used by the government to reposition the third tier of government, and make it live up to its constitutional responsibilities.

1.8 Scope and Delimitations

This study was on State and Local Government Joint Account system and the performance of local government councils in Nigeria with particular focus on Awgu Local Government, a rural council in Enugu State. The study was conducted from May, 2016 to May, 2018. The choice of study area was informed by factors such as proximity and availability of data. Method of data collection was limited to such instruments as interviews and textual data.

A major constraint to the study was finance. The issue of finance became more challenging due to the volume of data collected from communities, the local government council and other relevant institutions. Some personnel of the Local Government Council were unwilling to provide necessary information needed for the study and due to the current economic recession in the country, local government operations are largely skeletal as workers were scarcely on seat and this posed a big challenge to data collection. In addition, the study encountered low level of co-operation in accessing official documents as most public institutions view any request for information on financial records as divulging matters that are very confidential.

1.9 Definition of Concepts and Terms

The study defined and clarified the following concepts which are central to the study. These are: Public Administration, Federalism, Intergovernmental Relations, Local Government and State-Local Government Joint-Account.

1.9.1 Public Administration.

Public Administration according to Dwivedi and William (2011: 21-23) "developed through a succession of two major epistemological phases at the beginning of the twentieth century, and these helped shape the discipline". These are:

- The politics-administration dichotomy which emphasized the separation of administration from politics as the single most essential public administration reform in achieving efficiency and removing the objectionable and immoral practices of spoils and patronage upon the democratic system.
- Principles of public administration, which view government administration as a machine to be driven by scientific management theories such a POSDCORB principles, PPBS (Planning, Programming, Budgeting system), MBO (Management by Objectives), MBR (Management by Result) etc.
- Public administration as political science, which views public administration as a branch of political science, guided by the values, techniques and practices in the discipline.
- Public administration as management, which emphasized administrative reforms by downsizing bureaucracy and starting a process of privatization. The emphasis was a shift away from the traditional bureaucratic model which was strongly rooted in hierarchy and control through rules and regulations.
- Public administration as governance which lays emphasis on the formation and stewardship of the formal and informal rules that regulate the public realm, the arena in which the state as well as economic and social actors interact to make decisions (Dwivedi & William 2011: 33). In the context of the study, these epistemological phases in the development of the discipline of public administration form the basis for the conceptual clarifications of the discipline of public administration.

Thus, of great importance are the earlier scholarly postulations of Woodrow Wilson and Frank Goodnow on the "separation of Administration from Politics and the rise of scientism in the discipline". Equally, "these two epistemological developments can also be viewed in the

context of five specific phases in the overall development of the field of Public Administration". These developments have created an array of vastness both in the scope and content of public administration given the series of developments of societies from traditional to modern state structures. In lieu of these, Du Toit and van Der Waldt (2008:5-37) view Public administration as "an activity and a discipline". As an activity, "it refers to the work carried out by government officials and as a field of study, it is taught at tertiary institutions for training public personnel to meet the challenging needs of the people". Public Administration is both theory and practice situated in the public sector and have influenced disciplinary growth. The study is within Public administration domain and is contextualized within the mainstream scholarly concern of the discipline.

1.9.2 Federalism

Federalism has no clear-definition. However, the seminal attempt made by K.C. Wheare (1946) definition provides the basis of modern literature on the concept. It is therefore the standpoint for most scholars working in the area. Federalism is thus*"…the method of dividing powers so that the general and regional governments are each, within a sphere, co-ordinate and independent"*. Wheare (1946) developed the tripod of federalism, thus:

- sharing of governmental powers amongst spheres of government;
- tangential relationship of the two spheres of government;
- the presence of a written constitution supporting this power arrangement (Wheare, 1946).

This view poses a problem of applicability as it is not feasible for levels of government not to inter-depend on each other (Babalola, 2015:77). However**,** it is discernible that under a federal arrangement like Nigeria, each sphere of government ought to have a measure of administrative and fiscal autonomy as enshrined in the Constitution.

1.9.3 Local Government

The imperative of the third sphere of government in a federation is undeniable. However, the term "local government", like most concepts in social sciences is saddled with definitional challenges, due to the fact that it does not have a generally acceptable definition. Different scholars define the term based on their ideological standpoint. According to Adetoritse (2011:16) local government entails:

"a political subdivision of a nation (or in a federal system) state, which is constituted by law and has substantial control of local affairs including the powers to impose taxes or to exact labour for prescribed purposes"

Similarly, the "Guidelines for Local Government Reform in Nigeria" (1976:1) recognizes local government as "the third tier of governmental activity in the country" and further states "that local government should do what the word government implies-governing at the grassroots or local level". This entails the recognition of local government as the third level of government within the federal context. Local governments to be administered by democratically elected representatives with power to perform specific functions, control finances and space to formulate and implement policies. Different reasons ranging from political, social and economic reasons account for the evolution and creation of local governments in Nigeria. These reasons are identical to that of creating states in terms of agitation, want, need and ethnic pride and not necessarily based on the ability to generate fund for survival and sustenance.

1.9.4 State and Local Government Joint Account (SLGJA)

According to Section 162, Sub section 6 of the 1999 Constitution of Nigeria "the State and Local Government Joint Account (SLGJA) 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 Joint Account is expected to be a tool for the practice of "*fiscal federalism*" at the third tier government in Nigeria. Section 162(1 - 8) of the 1999 Constitution of Nigeria also provides for how public revenue shall be collected and distributed among the three tiers of government in the country. The Constitution of the Federal Republic of Nigeria provides for the State-Local Government Joint Account, in order to ensure that the activities of local governments are controlled by their various state governments. This is to enhance good governance and ensure that local government officials judiciously manage the enormous financial resources at their disposal for grassroots socio-economic development. The overall aim is to ensure that local government councils constitutes strong tools for rural development in the country.

1.10 Ethical Considerations

To conduct this study, ethical clearance and approval to conduct interviews was collected from the Ethical Committee of the University of Fort Hare. The study was also guided by professional code of ethical issues as cited in Leedy and Ormrod (2005:116). Accordingly, the researcher maintained objectivity, recognized limitations of competence, treated respondents with privacy and dignity, avoided investigations that could lead to personal harm and maintained confidentiality of information.

The nature and aim of the study was explained to respondents prior to the interviews. The interview was not intended to cause embarrassments or inconveniences to respondents. The respondents were informed of their rights to participate or withdraw from the interview at any given time. Respondents were explained their right to seek for explanations on unclear issues before and during the interviews, right to privacy to be upheld and responses received to be treated as confidential on the request of the respondent. Also, other sources cited in the study were acknowledged and respondents explained of their right of access to the transcripts from the researcher if they wish after the study is concluded. Finally, the standard, rules and general guidelines for undertaking research of this nature in the field of Public Administration was observed and respected. The researcher's personal short comings such as not having deep knowledge of the administrative protocols are hereby acknowledged. Besides, the research findings shall be made available for academic references.

1.11 Structure of the Study

This study is into five chapters. Chapter one is the general framework of the study. Chapter two discusses the literature review and the theoretical framework of the study. Chapter three focuses on the methodology and study area. Chapter four is findings and discussion. Chapter five is the concluding chapter and comprises summary and recommendations.

1.12 Conclusion

This chapter presents the general framework of the study. It discussed background of the study, study motivations, statement of the problem, objectives of the study, study questions, significance of the study, scope and limitations, definition of basic concepts of the study, the ethical considerations and the study outline.

Chapter two

Literature Review and Theoretical Framework

2.1 Introduction

In this section, attempt was made to locate the study within the context of previous related studies. The section is primarily concerned with the exposition and critiquing of existing literature in the area. The literature review is thus, divided into four parts. These are the conceptual framework, the policy framework, theoretical framework and empirical reviews. The conceptual review is organised around the dominant themes and theoretical context reviews of federalism, intergovernmental relations, state joint local government account system and performance of local government councils in Nigeria. These interlinked concepts help in providing an understanding of the theoretical framework. The empirical review focused on similar studies elsewhere and specifies how such contributed to the current study. These concepts are described in the study context and the relationships among them discussed. It therefore, enabled the study identify gaps in previous research with the intention of filling a demonstrated need through the current research.

2.2. Conceptual Framework

In the study, the conceptual framework is used to analytically make conceptual distinctions and organise ideas around the broad concept of State and Local Governments Joint Account system in Nigeria. The review is therefore, organised around theoretical assumptions, themes, principles and context reviews of federalism, intergovernmental relations, state and local government joint account system and performance of local government councils.

2.2.1 Federalism.

The State and local government Joint Account system is operated within the broad context of Nigerian federalism. However, federalism as a concept lacks consensus meaning as attempts by scholars to achieve this over the years have not worked out. Law (2013:90) admits to the 'troubling absence of agreement as to the precise meaning of federalism'. This view is reinforced by S'bragia (1992:259) who asserts that 'scholars of federalism find it impossible to agree on a common definition'. However, Wheare's 1946 work on Federal Government forms the bedrock of 'modern literature' on the concept. It is the most common point of departure for scholars working in the field today. Wheare (1946:1) relates his definition to the 'federal principle' which is based upon the pioneering example of what he termed 'modern federalism' as seen in the United States of America, where two 'co-equally supreme' levels of

government both acted directly on the citizen through their own law, under a written constitution. To this end, he defined federalism as follows: By the federal principle I mean the method of dividing powers so that the general and regional governments are each, within a sphere, co-ordinate and independent (1946: 11).

Wheare (1946) conceptualized federalism as the method of dividing powers so that general and regional governments are each, within a sphere, co-ordinate and independent. He viewed federal government as a constitutional arrangement that makes for the divisions of powers and functions between two levels of government. To him, the distinctive feature of a federal system is defined thus: … "an association of states so organised that powers are divided between a general government, which in certain matters is independent of the government of the associated states, and, on the other hand, state governments which in certain matters are, in their turn, independent of the general government" (Wheare, 1963:2).

In this definition are the principles of federalism, which includes:

- division of powers between the two levels of government;
- co-ordinate supremacy of the two levels of government;
- existence of a written constitution supporting this arrangement (Nyewusira, 2011:27).

Wheare (1953) cited in Oyovbaire (1985:60) notes that in a 'true federalism', neither level of government must be in a position 'to override the terms of their agreement about power and status which each is to enjoy'. Wheare (1946) equally posits that both the federal and state governments 'must possess sufficient economic resources'. This means that each level of government should have adequate resources to perform its functions without going cap in hand to any other arm of government for financial assistance.

Oyovbaire (1985:60) identifies five key factors which constitute the essence of Wheare's conventional federalism. These are:

- immutability of the federal units;
- independent policy-making powers of each level of government;
- non-encroachment in each other's sphere of policy-making;
- fiscal autonomy; and
- independent administrative machinery.

It has been stressed that for federalism to evolve; at least four conditions must be met. First, there must be the desire for a union. It is believed that unless some political units are desirous

of uniting and establishing a common government, for instance, a federal state for their common interests, there can be no basis for a federation. Such a desire arises when a number of small and relatively independent states, that are contiguous come to feel that if they do not unite, their independence will be threatened by more powerful nation-states (Appadorai, 1975). However, some scholars argue that in Nigeria, federalism did not evolve as a result of the desire by the diverse ethnic nationalities to form a political entity. To them, Nigeria is a product of British imposition for their economic interests and further extension of their dominance. This view is the true state of federalism in most colonized states of the world (Akume, 2004: 1; Abdulkarim, 2006). The second contention is that for federalism to be, there has to be a desire for local independence. Third, there has to be geographical contiguity among the states desiring a federal union. Such physical contiguity is certainly a favourable and also, a necessary condition for the success of a federal government. Fourth, there must be absence of marked inequalities among the component units of the federating country. If any of the states is clearly more powerful than the rest, such that it has more power than all the other states combined, it will inevitably become a hegemony of the joint enterprise. It is therefore, undesirable that one or two units of a federation should be so powerful that they can overrule the others and bend the will of the federal government to themselves (Wheare, 1953).

The above conditions constitute the ideal basis for federalism. However, they are not usually manifest in actuality. Different types of federalism abound and includes, fiscal, political and administrative. Fiscal federalism is essentially about the allocation of government spending and resources to the various tiers of government (Tanzi, 1995:10; Oates 1997:2). In contrast, political federalism deals with the division of powers between tiers of government, where the tiers are each, within a sphere, coordinate and independent (Wheare, 1964). This implies that there should be constitutional or some legal provisions to protect the autonomy of the different tiers of government. On the other hand, administrative federalism has to do with the delegation of functions to the lower level government which are usually in line with the guidelines or controls imposed by the higher-level government (Farber, 2002: 1). This is therefore, without the autonomy which is characteristic of decentralization.

From the foregoing, federalism entails the constitutional allocation of powers between the levels of government viz, the national government and the component states as practised in different countries of the world such as United States of America, Canada, Switzerland,

Germany, India, Nigeria, Australia, Brazil etc. Federalism is thus, fashionable for managing the ethnic and other diversities inherent in different political systems. It therefore, involves organising the state in a manner as to promote unity while at the same time, preserving these diversities/differences which could be political, economic, socio-cultural etc. According to Feeley and Rubin (2008:16) 'a defining feature of federalism is that it grants partial autonomy to geographical subdivisions, or subunits and the subunits must exercise exclusive jurisdiction over some set of issues'.

Babalawe (1998) also maintains that in a federal state 'there is explicit and constitutional demarcation of powers and functions among national and sub-national units'. For instance, in the Nigeria federal context, there is constitutional allocation of jurisdictional powers among the different levels of government. The 1999 constitution provides for 'Exclusive' jurisdictional powers to the federal government. The issues here include, currency, foreign affairs, police, defense, immigration etc. Part 2 of the Second Schedule of the Constitution makes provision for the 'Concurrent list' and contains matters where both the federal and the states governments possess constitutional jurisdictions, such as education, health, commerce etc. The Fourth Schedule of the Constitutions contain functions of the local governments. Federalism combines both structure and process. Structurally, there has to be effective power division (geographical) between the national government and the sub-national spheres. The process entails functional division of powers by these levels of government over some set of responsibilities.

2.2.2 Fiscal Federalism

Fiscal federalism is a by-product of federalism. The notion of fiscal federalism arises from the focus on the practice of devolution of governmental powers to improve performance in the public sector. Moreover, allocation of expenditure and revenue functions to various levels of government has been found to constitute serious issues in countries operating federal systems. It therefore, entails the allocation of 'public sector responsibilities' and 'finances among different tiers of government' (Oates, 1997: 2; Oso-Eson, 2005:7; Arowolo, 2011: 1; Chandra, 2012:7). Fiscal federalism also known as 'intergovernmental fiscal relations' or 'fiscal decentralization' lays out the normative framework (Chandra, 2012:3), 'for the assignment of both expenditure and revenue responsibilities to the different levels of government'. It therefore, 'refers to the scope and structure of the tiers of governmental responsibilities and functions, and the allocation of resources among the tiers to cope with respective functions' (Ewetan, 2012:1076). For Akindele and Olaopa (2002), fiscal federalism is the allocation

of tax-raising powers and expenditure responsibilities between levels of governments, whereas Ozo-Eson (2005:7) defines fiscal federalism 'as the division of public sector functions and finances among different tiers of government'. Here, emphasis is laid on the need to improve the performance of the public sector through proper alignment of responsibilities and fiscal instruments. According to Okunrounmu (1997) fiscal federalism is inter-governmental fiscal relations that are enshrined in the federal constitution providing for the functional responsibilities to be performed by the multi-level governments and the financial resources that can be raised and shared for the provision of collective goods and services. From the foregoing, fiscal federalism issues fundamentally bother on the following:

- allocation of revenue responsibilities;
- allocation of expenditure responsibilities;
- revenue sharing mechanisms;
- correction of cases of fiscal imbalance.

The foundations of fiscal federalism were laid by Kenneth Arrow, Richard Musgrave and Paul Sadweh Samuelson, in their writings on the theory of public goods. Musgrave's book (1959) on public finance provided the framework for what became accepted as the proper role of the state in the economy; it was later called the "Decentralization Theorem" (Ozo-Eson, 2005:1). The book identifies three roles for the government sector. They include the roles of government in correcting various forms of market failure; the role of government in ensuring an equitable distribution of income; and its role to seek for ways of maintaining stability in the macro-economy at full employment and stable prices (Musgrave, 1959). Governments and their officials are seen as the custodians of public interest who would seek to maximize social welfare based on their benevolence or the need to ensure electoral success in democracies. This is the reason it is expected to intervene where the market mechanism failed due to various types of public goods characteristics. (Ozo-Eson, 2005:1). The idea here is that every level of government is seen as making efforts to maximize the social welfare of the citizens within its jurisdiction. This is very important where public goods exist, especially where the consumption is not national in character, but localized. In situations like this, local outputs that are targeted to meet up with local demands by their respective local jurisdictions tend to provide higher social welfare than the one coming from the central authority.

The focus of the theory is on situations where different arms of government provide efficient levels of output of public goods 'for those goods whose special patterns of benefits were

encompassed by the geographical scope of their jurisdictions' (Oates, 1999: 5). It was also observed that even though the theory advocates for the multiplicity of local public goods with varying geographical patterns of consumption, there was hardly any level of government that could produce a perfect mapping for all public goods. The reason is that there would always be local public goods with inter-jurisdictional spill-overs. For instance, there may be a situation where a road whose benefits are enjoyed beyond the local jurisdiction is under-provided for by the local authority. Therefore, in order to avoid such situations, the theory then resorts to situation whereby the central government is required to provide matching grants to the lower level government so that it can internalize the full benefits (Arowolo, 2011). In addition, this theory advocates for the need for 'fiscal equalization'. This has to do with lump sum transfers from the central government to decentralized governments. This theory is backed up by two logics. The first which is on efficiency grounds saw equalization as a way of correcting for distorted migration patterns. The second is to provide assistance to poorer regions or jurisdictions. Equalization has been important in a number of federations. Canada is a good example of a federation with an elaborate equalization scheme built into her inter-governmental fiscal arrangements (Weingast, 1995). Fiscal federalism is characterized by fiscal relations between the national government and the subnational levels of government. Fiscal federalism is an arrangement involving intergovernmental fiscal relations, especially in contemporary federal systems of government. However, the concept is not peculiar to federal states alone, as its elements are also manifest in most unitary states. To this end, a scholar observed that the concept of fiscal federalism is not associated with fiscal decentralization in officially declared federations only; as it is equally applicable to non-federal states that have no formal federal constitutional arrangement (Adamolekun, 1983). However, according to Oates (1999: 1120), this does not mean that all forms of governments are 'fiscally' federal; it only means that 'fiscal federalism' is a set of principles that can be applied to all countries attempting 'fiscal decentralization'.

Fiscal federalism is also seen as fiscal decentralization, as it re-assigns expenditure functions and tax resources to the lower tiers of government with a view to decentralizing decision-making and implementation. This arrangement ensures that each level of government is not encumbered to take decisions and allocate resources according to its own priorities in its own areas of jurisdiction. This view is in tandem with the 'Keynesian theory' of fiscal federalism which canvasses for active role of the state in economic affairs. The government is expected to step in where the market mechanism failed due to the various types of public goods

characteristics. Thus once a multi-level government is adopted, this role of the state in maximizing social welfare then provides the basic ingredients for the theory of fiscal federalism (Nnanna, 2002 cited in Bello, 2015). There are other reasons responsible for the increasing demand for decentralization. They include the following:

- Increasingly, Central governments are observing that it is impossible for them to meet up with the competing needs of their various constituencies. This explains the reason for their attempts to delegate responsibilities to their regional governments;
- Central governments need the assistance of its federating units in its national economic development strategies;
- Political leaders at the local and regional levels are demanding for more autonomy, and they also want the taxation powers that go along with their expenditure responsibility (Ozo-Eson, 2005:1).

Fiscal federalism is an intrinsic element in a federation. It is dependent on, but not synonymous with fiscal decentralization. Sharma (1995), in an effort to strike the dissimilarity between fiscal federalism and fiscal decentralization noted that fiscal federalism constitutes a set of guiding principles, a guiding concept that helps in designing financial relations between the national and sub-national levels of government; on the other hand, fiscal decentralization, is the process of applying such principles. In a nutshell, the principles of fiscal federalism is geared towards the fundamental importance of improved public sector performance for the purpose of improving governance at all strata of government.

Fiscal federalism is one of the most contentious issues in Nigeria's political landscape. This is because of its multi-dimensional perspectives. Over the years fiscal federalism in Nigeria has remained dynamic as a result of the kind of ethnic pluralism in the country. Fiscal relations have been characterized by hostile competition, unending struggle for survival, even when it is at the expense of other ethnic groupings in the country. Furthermore, due to the centralized nature of the military, as well as the exploitative nature of the colonial government, the federal government, during the post-colonial era enjoyed much financial leverage over the federating units. Undoubtedly, this financial hegemony, which has been enjoyed by the federal government over the federating units have created an environment of disaffection and mutual suspicion in the Nigerian federation.

Fiscal federalism is a very unique one in Nigeria. This is due to the fact that the country is characterized by constant struggle between the different ethnic nationalities. Very good examples of these agitations occasioned by marginalization and exclusion from Nigeria's power play include the agitation for resource control by the Niger-Delta militants, the pro-Biafra agitators, etc. There have been calls from different quarters in Nigeria for a more decentralized fiscal arrangement, but this has remained abortive. Over the years, various committees and commissions have been set up to tackle this issue. They include the following:

- Phillipson Commission (1946), which recommended for the use of derivation and even development as criteria for distribution of revenue;
- Hicks-Phillipson Commission (1951), which recommended for need, derivation, independent revenue or fiscal autonomy and national interests as the criteria for the sharing of revenue in Nigeria;
- Chicks Commission (1953), which recommended derivation principle;
- Raisman Commission (1957), which recommended need, balanced development and minimum responsibility. The idea was that the percentage division will be 40% to the north, 31% to the east, 24% to the west and 5% to the Southern Cameroon.
- The Binns Commission (1964). This commission rejected the principles of need and derivation, and proposed the financial comparability and percentage division of the regions, such that 42% goes the north, 30% to the east, 20% to the west and 8% to the mid-west.
- Dina Commission (1969). This commission recommended national minimum standards, balanced development in the allocation of the state's joint account and basic need.
- Aboyade Technical Committee (1977). This committee recommended a national minimum standard of 22% for national integration; 25% for equality of access to development opportunities; 20% for absorptive capacity; 15% for fiscal efficiency and 18% for independent revenue effort. Other criteria were: 57% to Federal Government, 30% to State Governments, 10% to Local Governments and 3% to a special fund.
- Okigbo Committee (1980): The Okigbo committee recommended 4% for population; 4% for equality; 15% for social development and 5% for internal revenue effort. The committee equally allocated 53% to the federal government; 30% to the state governments, 10% to the local governments, and 7% to Special fund.
- Danjuma Commission (1988): This commission recommended 50% to the federal government; 30% to the state government; 15% to the local governments, and 5% to Special Fund (Oyeneye, *et al*, 1988).

- The Revenue Mobilization Allocation and Fiscal Commission (RMAFC) (1999). This Commission was established in 1999 as a response by the federal government to monitor the accruals into and disbursement of revenue from the federation account; review from time to time the revenue allocation formula and principles in operation to ensure conformity with changing realities; advise the federal, state and local governments on fiscal efficiency and methods by which their revenue is to be increased; determine the remuneration appropriate to political office holders; and, to discharge such other functions as may be conferred on the commission through the constitution or any act of the National Assembly (Shuaibu, 2002).

Onuigbo and Eme (2015: 14) observes that all these Commissions/Committees were adhoc in nature except for the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) which was established as a legal and permanent entity to deal with fiscal matters on a more regular basis as the need arises. In principle, it is assumed that the tax sharing powers between the various tiers of government are designed to guarantee the equitable distribution of the nation's wealth in the spirit of true fiscal federalism. Analyzing the roles of RMAFC vis-à-vis the politics of revenue allocation in Nigeria, RMAFC has sustained the notion of fiscal imbalance in the country. In 2001, the fiscal body made a draft proposal with the following sharing formula: the Federal Government got 41.3%, state governments 31%, local governments 16% and special fund 11.7%. However, this proposal was nipped in the bud following the Supreme Court pronouncement on resource control in April 2002. By the year 2008, the fiscal body had a new proposal for revenue sharing table before the National Assembly. It had proposed 53.69% for the federal government. Ultimately, it is obviously based on the new proposal that Nigerian fiscal federalism will continue to skew in favour of the Federal Government. Inevitably, the new revenue formula proposal is testy and controversial in nature. Thus, 'the formula is weighted to favour the Federal Government. Thus, Sagay (2008:42) contends that the Federal Government has no business having more than 35% of the revenue because it has no work; that is why it spends money anyhow.

In reviewing the approximate net allocation to the thirty states between May 29, 1999 and November 2003 in Nigeria, over two trillion naira has been allocated to the states. However, it is pertinent to note that the increment in allocation to states has not provided the needed impetus that will usher in development and growth at the state level. The revenue increment over the years has only further created an avenue for most of the state governors to loot their treasury. While the revenue allocation has not led to any meaningful development, it is also discernible

that the Federal Government is taking more than it can chew. Various criteria used for allocating resources were not based on a rational consideration but on the basis of other primordial considerations. It is argued that this formula only crippled the revenue generation capacity of each state, as states rely wholly on the monthly allocation. The effect of this monthly routine is that it has merely become a tradition to receive money, pay salary and appropriate the remaining part of the money for personal aggrandizement.

The revenue allocation formula in Nigeria inevitably encourages parasitic governance where states and local governments become relaxed and endlessly expectant of the monthly ritual of allocation from the federal government. The implication of this is that while it limits the capacity of these tiers to provide public goods needed to promote and sustain governance, it simultaneously and inextricably neglects the Internally Generated Revenue (IGR) of each state, thus making the states perpetually dependent on the federal government. This arrangement of allocation sharing in Nigeria threatens initiatives, innovations and modern ideas of generating resources, especially funds for sustainable development. The federal government, on the other hand, cannot also be divested of this revenue allocation 'pathology' since it appropriates and concentrates too much money at the center leading to waste and corruption. The federal government lacks a basic plan for the transformation of resources into concrete developments. This also explains the reasons for the characterization of politics in Nigeria as a 'do or die' phenomenon.

In Nigeria, several attempts have been made to achieve a harmonious sharing formula of her national economic resources among the constituent units in Nigeria. Despite these efforts, the problems have continued to pose a threat to the Nigerian federal state. Critical among these issues that have beleaguered the Nigerian federal state include over-dependence on oil revenue, conflicts over revenue sharing formula, centralism of fiscal relations in Nigeria, and the agitation for resource control, among others. Arowolo (2011) opines that the centralist system of fiscal relations in Nigeria, critical issue of over-dependence on oil revenue, conflicts over sharing principle, disharmonious federal-state relations, and the protracted military rule in the country are some of the challenges that have continued to threaten harmonious fiscal relations in Nigeria. Arowolo (2011) further notes that the intractable problems arising from the constant conflicting fiscal federalism in Nigeria needs urgent correctible measures. Moreso, in order to find lasting solutions to problems confronting Nigerian federation, there is need for the readjustment of the tax revenue sharing power of the federal government, such that there

will be equitability among the component units. he Federal Government enjoys unlimited power and too many responsibilities in the exclusive legislative list, which should be amended to divest the federal government of some of its powers that are becoming increasingly alien in modern day federal practices.

With the discovery of oil in commercial quantity in Nigeria and the exploration of oil commenced by the oil multinational companies, the country's political economy recorded a turning point. With this development, oil became the nerve centre in Nigeria's fiscal federalism (Sagay, 2008). It is therefore, a paradox that with the kind of revenues generated from oil exportation in Nigeria, the country has continued to lag behind, while its economy has been severally described as being in a 'comatose state'. This is the reason scholars variously qualified the situation as 'resource curse'. The discovery of oil succeeded in undermining the development of hitherto buoyant agricultural sector and other viable sectors such as industry, mining and human capital development. Undoubtedly, the emergence of oil in Nigeria underplayed the creative ability of Nigerians in every sector of the Nigerian economy.

It is no gainsaying when one notes that over-dependence on revenues from the oil sector has impacted negatively on the Nigerian economy, and is among the challenges to fiscal federalism in the country. There is no doubt that that it has established a master-servant relationship between the centre and the component units making thereby, creating a scenario where the states go cap in hand to the federal government, either to pay workers salary or embark on projects. This reliance of the states on federal government has made them to become the economic appendage of the central government, thereby diminishing the autonomy of the federating units. The nature of intergovernmental fiscal relations in a federation is very essential to the sustainability of such state. In every federation, revenue sharing and allocation is always a contentious issue. Accordingly, it was observed that 'in most if not all federal countries, one of the most constant sources of intergovernmental wrangles centres on the problem of securing adequate financial resources on the part of the lower levels of government to discharge essential political and constitutional responsibilities' (Olalokun, 1979:109).

From inception, the issue of revenue allocation among the federating units has been characterized by so many controversies and agitations. Often times, the process of revenue allocation have been rejected by majority of the states in Nigeria, due to the conflicting criteria for the revenue sharing. It is worthy of mention that so long as the federating units in Nigeria

continue to depend on the centre for their economic development and survival, with the absence of genuine and clearly defined criteria for revenue sharing among the different tiers of government, revenue allocation remains a recurring problem to the survival of the Nigerian federal state. In addition, the hegemonic nature of the central government in Nigeria, coupled with its centralism has continued to pose a serious challenge to Nigeria's fiscal federalism. The level of centralism in Nigeria, together with the hegemonic posturing of the federal government over the states has been possible due to the shift from an agrarian-based economy to an oil-driven economy. Nigeria has continued to operate a mono-cultural economy as a result of this development. One of its implications is the continued dependence on the oil sector by the different levels of government in Nigeria. According to Sagay (2008), various military regimes, through series of military fiats and decrees consolidated the hegemonic power of the central government. Examples range from decrees such as Petroleum Tax Decree 13 of 1970 and the 1975 Amendment Decree to Decree 13 of 1970 which grossly undermined the principle of derivation by arrogating power and control over mining rents, royalties from on-shore and off-shore exploration to the federal government.

Federalism becomes meaningful when there is the presence of autonomy, and there is the absence of hierarchical authorities and also, the absence of centralism. This is because lack of autonomy, the existence of hierarchical authorities and centralism are encumbrances to harmonious fiscal relations between the centre and the regions in a federation. Worrisomely, agitation for resource control that has taken a dangerous trend in Nigeria, as it has now created platforms for the exhibition of all forms of criminality such as kidnapping, vandalization of oil pipelines, oil bunkering, etc. (Yusuf, 2008). The level of disharmony in the federal-state fiscal relations is a reflection of low level of political maturity and the inability of the Nigerian state to allow its federalism to evolve and develop without undue control.

2.2.3 Intergovernmental Relations

Intergovernmental relations is a means or framework of fostering co-operation and collaboration between levels of government within a federal system. It is the "responses that have been developed to facilitate cooperative policy making among divided governments within a federal system" (Business Council of Australia, 2006:4). It is therefore, the network of power relationships and interactions between several spheres of authority within a political system (Watts 1999; Dlakwa, 2004; Okoli; 2005). This network of relationship is dynamic and takes place between different spheres of authority in the political system. Roberts (1999:60)

identified this pattern of interaction as vertical and horizontal relationship. Vertical relations occur when the national government interacts with the subnational levels such as the states or localities and horizontal relations take place when governments at the same level in the political structure interact, such as state-state or local-local. Intergovernmental relations refers to the relations between central, regional and local governments that enhance the attainment of common goals through co-operation (Opeskin, 1988: 2). It is also defined as the mutual relations and interactions between government institutions at horizontal and vertical levels (Van der Waldt & Du Toit, 1997:20). Corroborating this view, Thornhill (2002:2) sees intergovernmental relations as comprising all the actions and transactions of politicians and officials in both the national and sub-national units of government and organs of the state. In similar vein, intergovernmental relations according to Adamolekun (1986) is the interactions that take place among the levels of government within a state.

Accordingly, Wright (1988: 16) defines 'intergovernmental relations as the interacting network of institutions at national, provincial and local levels, created and modified to enable the various parts of government to cooperate in a manner that will suit its institutional arrangements'. It is also important to note that Intergovernmental relations is not exclusive to federal systems as such pattern of relationship also take place in unitary systems. However, it is more pronounced in federal systems as federalism provides the orientation and framework. Intergovernmental relations is sometimes characterized by rivalry, conflict and competition among the various spheres of political authority. In the case of such development, the constitution makes provision for a supreme court for interpreting the constitution and adjudicating on such areas of conflict. However, intergovernmental relations enables co-operation and management of conflicts in intergovernmental relations so as to foster fundamental goals and objectives of statehood (Popoola, 2001:6).

From the foregoing, intergovernmental relations can be referred to as those formal and informal interactions that develop among levels of government in a state. This has to do with all those interactions manifesting among the federal, states and local governments. In Nigeria this includes Federal-state interactions, Federal-state-local, state-state, state-state, local-local government interactions. The interactions could be vertical i.e., interactions between the federal and state governments or interactions between the state and local government councils. It could also be a horizontal, i.e., state-state interaction or local-local government interaction.

The concept of intergovernmental relations is usually associated with a federal system of government where there is constitutional division of powers among the three levels of government. However, this does not mean that intergovernmental relations do not take place in unitary systems of government. It is important to note that in a federal systems, the relationships between the different levels of government are formally spelt out in the laws of the land (Adamolekun, 1983; Olopade, 1984; Nwatu & Okafor, 2004). However, this may not be so in a unitary states, as there is the absence of constitutional allocation for governmental functions, as is the case in a federation. In a unitary system, it is the central government that determines the kind of functions that will be allocated to the sub-national governments. More so, the central government may decide to modify the functional allocations without consulting the lower units. Again, the central government in a unitary state has the power to unilaterally determine both the substance and the style of intergovernmental interactions (Adamolekun, 1983:45).

Intergovernmental relations is associated with some features. It is in this light that Wright (1988:66) identifies the major characteristics as follows:

- Intergovernmental relations have a bearing on all governmental units in operation in a given system. In Nigeria, the federal, state and local governments, as well as other government agencies, public corporations, commissions, committees, institutions etc., are all involved in it. This equally deals with the relationship between each other and the quality of such relationship, as well as the frequency of interaction amongst governmental units and its impacts on policy making and implementation.
- Intergovernmental relations aims at purposeful behaviour of the governmental officials involved in the process. The officials' actions and attitudes have to be positive and meaningful. For their self-interest, they should not put the public interest at stake. The officials' goal-oriented attitudes do not permit them to have wrong inclination regarding the other participants involved in the process of policy making.
- Intergovernmental relations aim at regular interactions among officials. Through frequent interactions, based on objective data and analysis, the officials at various levels can contribute to the attainment of targets fixed for the given unit of governance. The day-to-day contacts called for practical working relationship among the official. This would go a long way in improving the policy making process;
- Public officials include all governmental officials and actors. These are elected representatives such as members of the national assembly, state legislative assemblies, local

governments, or indirectly elected representatives as in the local governments, political executive and appointed officials, including the administrative personnel at lower and middle ranges, etc. The interaction amongst all the governmental actors and officials whether elected or appointed, contribute in improving the policy process; and

- The financial aspects, viz., loans, grants-in-aid, revenue sharing, auditing, etc., also strengthens or weakens the intergovernmental relations. The governmental structures which are evident at grassroots, states, or federal level are made to facilitate the policy process in such a way whereby the common person could get the maximum benefits through the policies made. The financial assistance and help from one level of government to another is also a step in this particular direction and an important component of intergovernmental relations.

Benovertz (1980) and Wright (1972) identifies three models of intergovernmental relations. They are the Partnership or Overlapping-Authority Model; the Principal/Agent or Inclusive-Authority Model and the Dual or Coordinate-Authority Model. In the Partnership or Overlapping-Authority model, the three or two levels of government are regarded as equals before the law. The reason is that the laws of the State usually delineate and regulate the activities of all the levels of government. Overtime, the powers and responsibilities of the various tiers of government could be added and subtracted. Due to this, local government councils usually command a high level of financial autonomy, and they are equally given powers to tax their citizens and use their discretion on the nature, form and level of services they wish to provide. In the Partnership or Overlapping-Authority Model, there is an inherent cooperation and understanding among the various levels of government, such that the functions of one tier of government can be performed by another tier or on its behalf. In a country like Britain, where this model of intergovernmental relations exist, some services and functions which constitutionally belong to the central government are usually performed by the local governments on behalf of the central government. Examples of such services include social welfare services, health and social security delivery, aspect of immigration control, among others. On the other hand, some local government services which are technically beyond the competence of the tier of government could be centrally performed on its behalf by the relevant department of the central government (Bello-Imam, 1996:93).

The Principal/Agent or Inclusive-Authority Model showcases the hierarchy in the relationship between the federal, state and local governments and is depicted in concentric circles. Under

this model, states and local governments are seen as means for administering locally services that are centrally determined. Within this model, the operations of local governments are seriously under check by the rules and regulations of the centre. Here, local governments have some degree of discretion but do not have real autonomy. The centre also exercises checks and controls on the activities of the local governments (Ayoade, 1988:12; Bello-Imam, 1996:93-94). The consequence of the ambiguous laws that govern relationships in this model is that the central government arrogates to itself the power to issue guidance and advice to the local governments on the way and manner they should execute their functions. The central government follows up the guidelines further with inspection to ensure compliance. A very good example of this model of intergovernmental relation is the French local government system. Another example was the nature of the colonial administration in Nigeria vis-à-vis local governance, as well as the central government-local government relations during military governments in Nigeria between 1966 and 1976 (Bamgbose, 2008:76).

The Functional Dualism or Coordinate-Authority Model is that model in which the various levels of government within a state have functional competence in certain critical service areas based on their technical competence. This model of intergovernmental relations lays much emphasis on functional autonomy. An example of this is where the various levels of government have concurrent responsibility in the discharge or provision of health, educational and agricultural services. This model sees federal-state authority relationship as autonomous, and it is in contrast with the Inclusive-Authority Model. They have distinct domains of power and control in their jurisdictions. This model aims at the element of coordination of the activities of all the units in the overall interest of the polity and the society. This model expects all the units to work in consonance with the basic spirit of the constitution and established conventions of the land (Wright, 1972:2; Egomwan, 1984). Functional dualism model is an attempt to integrate both the elements of Partnership and the Principal/Agent models of intergovernmental relations. Worthy of mention is that this model lays much emphasis on functional competence within the concurrent responsibility arrangement of the levels of government. The model is found very functional in United States of America where the central and state governments exist coordinately with functional allocation of functions. Though different models of intergovernmental relations exist in a state, it does not mean that local governments are absolutely independent and sovereign units in themselves. So long as they are statutory creations of the central government, they are inevitably subjected to the administrative supervision of the central government (Humes & Martin, 1961). According to Elaigwu (20007)

‘considering the dynamics of the Nigerian state, with over four hundred ethnic nationalities, a population of over 180 million, thirty-six states, a Federal Capital Territory, and 774 local government councils, one would easily understand the obvious political imperativeness of intergovernmental relations’.

Federalism has been the framework in which conflicts confronting the Nigerian state have been managed. Intergovernmental relations is found to be a necessary mechanism to promote cooperation among governmental units, manage conflicts, respond to changing circumstances and deliver services more efficiently. In different countries, formal institutions also exist for managing intergovernmental relations. In Nigeria, a number of meetings and conferences with administrative standing committees, constitutional boards, council or commissions have been associated with federal, state, local or interstate constitutions. With the emergence of democratic governance in 1999, the management of inter-governmental relations have followed these dimensions.

- The use of national council of states which comprises the President, Vice President, All former presidents and Heads of government, former chief justices, president of the senate, speaker House of Representatives, All State governors, Attorney general of government;
- The use of national economic council which comprises the Vice President, State governors, Central Bank governor;
- Governors forum which is a meeting of all state governors;
- The role of courts in resolving intergovernmental disputes (especially the supreme court);
- The role of national and state assemblies in their intergovernmental relations, example, the assembly of speakers and the position of the national assembly in resolving federal – state – local governments revenue sharing formula;
- The impact of political parties’ competition in the management of intergovernmental relations;
- The reactions of citizens to the activities of public officials who operate at different levels of government, especially the support given to officials on intergovernmental conflicts.

In addition, there are also constitutionally established institutions for managing intergovernmental relations in the country. These institutions include:

- **Revenue Mobilization Allocation and fiscal Commission.**

In a bid to reduce inconsistencies associated with the management of intergovernmental relations through ad-hoc approaches, the 1999 constitution of Nigeria provides for the establishment of a revenue mobilization allocation and fiscal commission. The commission consists of chairman and one member from each state of the federation and the FCT, Abuja. The commission has the as its major objectives and powers: to monitor the accruals and disbursement of revenue from the federation accounts and to review from time to time, the revenue allocation formula and principles in operation to ensure conformity with changing realities for oil producing communities.

- **Other bodies coordinating intergovernmental relations.** These are**:**

National planning commission which wields considerable influence in fiscal policy coordination**;** The Federation Account Allocation Committee (FAAC) which comprises the minister and commissioners of finance, the Central Bank of Nigeria, the National Planning Commission, The National Council of State, National Economic Council, National Council on Establishments, National Council on Trade, National Council on Agriculture, the Judiciary, the Federal Inland Revenue Service, Meetings of federal and state accountant generals, Debt Management Office with the principal mandate of coordinating borrowing, the Joint Tax Board which is charged with the responsibility of coordinating tax principles and policies of the three tiers of government, State and local Government Joint Account Committee etc. (Ojo, 1999; Okoli, 1990; Olaniyi, 2011:2 ; Okoli & Onah, 2002:89).

All these mechanisms and institutions of IGR play crucial roles in managing conflict and responding to changing circumstances in the Nigerian state. Even though the IGR institutions are very useful, it is pertinent to note that they have their own challenges. Sometimes, tensions emanate from the overlap of functions among tiers of government in Nigeria. Therefore, efforts are to be constantly made to strike a balance between centripetal and centrifugal forces in the Nigerian state. These forces manifest in the relations between federal and state governments, as well as interactions between state and local government councils (Elaigwu, 2007:129). Constitution plays a critical role in the creation of governmental power, structure, responsibility and relationship (Okafor 2007:19). The relationship between levels of government is formally spelt out in the constitution, especially the jurisdictional powers of each level (Roberts, 1999:57). Roberts (1999:58) further argues that levels of government are characterized by 'co-

ordinate and independent status' because they are 'equally dependent on the constitution for their powers'. In a similar vein, Onah (2004:55) affirms that the constitution is 'the source from which all the tiers of government draw their life and which all is subject to.'

A key feature of a federal system is the provision for constitutional distribution of powers which cannot be altered unilaterally by any level of government or by ordinary process of legislation. Again, a federal system must have levels of government, through their own instrumentalities, exercising power directly over citizens. The main concern in a federal system is how to handle the management of intergovernmental relations. To this end, Awa (1976:6) affirmed that federalism involves 'cooperation, bargaining and conflict'. For Shafritz and Russel (1997:145), 'intergovernmental relations is federalism in action.' In other words, intergovernmental relations are a complex network of day-to-day interrelationships between levels of government within a federal system. Onah (2007:115) states categorically that 'the constitution usually stipulates the processes and institutions' of intergovernmental relations. It is the constitution that specifies the jurisdictional powers and functions of the levels of government by defining the nature and scope of interactions among them. Corroborating this view, Nicholas (2006:380) opined that how the different levels of government 'act and react to each other is premised on the laid down rules by the laws of the land. Therefore, relations between the different levels of government must be in consonance with stipulations of the constitution. Scholars of politics believe that federalism is much more than mere 'fiscal decentralization'. It implies that the autonomy of the central government is effectively limited either by constitutional rules or informal constraints. Virtually all of the distinguishing characteristics of federalism imply limits on the central government's ability to regulate the fiscal activities of the states or provinces (Rodden, 2002:674). This rightly underscores the significance of constitution in defining intergovernmental relations. Reaffirming this assertion, Onah (2007:1003) noted that intergovernmental relation is determined by two factors: the constitutional allocation of powers to the levels of government, and the amount of resources available to governments at the different levels, are usually determined by the constitution.

Nwosu (1999:25) is of the view that the relative importance of each level of government to the entire polity is determined by the scope of the authority, functions and resources available to it as expressed in the constitution or other laws of the country. Therefore, this means that it is the constitution that limits the authority of the central government with explicit constitutional protection of the federating units. Writing on the Nigerian federal context, Ifeanyi (2005:16)

admits that there is 'progressive transfer of functions from the lower tiers of government to the higher tier, to the extent that the practice of federalism is legitimized by the character of the federal government'. This trend is traced to the colonial process which gave much leverage to the centre at the expense of lower levels of government. During that time, local government councils were treated with levity. There was systematic dismantling of local structures on account of what the colonial authorities perceived as their backwardness, such that even the most ordinary functions of lower levels of governance in other social formations were subsumed within the central government (Mccount and Sola, 1999:65). This level of imbalance in intergovernmental relations persists in Nigeria, and may be largely caused by the inadequacies of the constitution, coupled with the hegemony of the center (Olaniyonu, 2004:64).

The fiscal relations among the three tiers of government in Nigeria is designed in such a way that the federal government is the determinant of the Federation Account, instead of just being one of the beneficiaries. Erroneously, some people think that the allocation given to states and local governments is as a result of the magnanimity of the federal government. This is not so. In actual fact, the states and local governments are fully entitled as beneficiaries of the Federation Account, just like the federal government. Perhaps, this may explain the reason why Onah (2007:117) stated that the federal government has utilized its 'power of the purse' to dominate the other levels of government. This faulty arrangement has subjected states and local governments that are closer to the people to be continually in need of money for development, whereas the federal government, which is not close to the people, continues to enjoy surplus (Omotorinmwan, 2009:18).

Lamentably, Okezie (2007:17) states that the parlous, ruinous and fraudulent intergovernmental relations is a function of prolonged military rule in the country, with its attendant 'legacy of centralizing power and resources'. This is in line with the assertion of Onah (2007:107) that federations which have witnessed military rule for considerable periods 'have usually developed over-whelming federal power which reflects the unitarist command structures of the military establishment'. Given such a long period of the centralizing power of the military in Nigeria, it is very difficult to expect the Wheare-style of federalism. Due to the extreme centralization of power and resources in Nigeria, federating units have become 'mere fiscal appendages' of the federal government. Even Shafritz and Russel (1997:163) admit that the most common danger with intergovernmental relations is the tendency for each higher level

to ‘micromanage’ those below them. When we talk about micromanagement, we are referring to a situation where a higher government writes detailed rules for programme management at the lower government into legislation, thus, denying the lower government any real administrative discretion, or ‘restricting the policy space’ of the lower levels of government (Wright, 2008:223). According to Wunsch (2001:278), the consequence is that local governance is ‘discouraged by the absence of real decisions’, and this makes the federal government to grow stronger and stronger in its relation with other levels of government.

The high degree of centralization of power and resources on the federal government in Nigeria is further explained by the fact that Nigeria is one of the few federations in which the national government plays a key role in the supervision and control of local governments. In most other federations, local governments fall within the realm of state governments. Accordingly, Roberts (1999:59) noted that ‘in classical federal constitutions, local government is a state responsibility’. Nigeria has a federally instituted national system of local government, while other federal states such as Canada, the United States of America and Australia have as many local government systems as there are provinces or states (Gboyega, 1991). This implies that while federal involvement with local government is generally indirect in other federations, it is both constitutional and fiscal in Nigeria. Furthermore, Gboyega (1991:47) argues that federal influence over the operation of local government may likely to lead to the weakening of local autonomy as both the federal and state governments ‘exercise constitutional rights of control and supervision’. Since the country’s independence, intergovernmental fiscal relations have been a constant and important fiscal policy consideration (Alm & Boex, 2002). The 1999 Constitution of Nigeria made provision for the ‘State - Local Government Joint Account’ to be established and principally managed by the state.

2.2.4 Performance of Local Government Councils in Nigeria

The conceptualization of local government is a very difficult task. However, it is usually associated with that tier of government at the grassroots level. The word ‘local’ connotes that councils are meant for small communities; while the word ‘government’ means that they have certain attributes of government (Ojofeitimi, 2000:2). It is equally defined as a segment of a constituent state or region of a nation state, established by law to provide public services and regulate public affairs within its area of jurisdiction (Ikelegbe, 2005). Lawal (2000) defines local government as that tier of government closest to the people, which is vested with certain powers to exercise control over the affairs of the people in its domain. Local government is a

politico-administrative arrangement which entails the devolution of authority to plan, make decisions and manage public functions from the central government to subordinate organizations, agencies or units of government, either geographically or structurally (Anyanwu, 1999:6). Local government is widely acknowledged as a viable instrument for development and for the delivery of social services to the people. Local government councils are created as a third tier of government, strategically placed as a viable instrument for grassroots development and the delivery of social services to people within its jurisdiction. They help to accelerate and sustain development in areas of their authority. Its proximity to the rural people enhances its ability to easily articulate and aggregate the demands of the people. To this end, Agagu (2004:10) notes that local government creation was necessitated by the need for responsive service delivery and even development, as well as the active participation of the citizens in the process of governance.

Local governments are essentially created to enhance grassroots development through the delivery of essential services to citizens within its jurisdiction. To this end, governments should constantly seek better ways to build institutions that have the capacity to champion and advance the course of development. It is expected that government should create conducive environment in which all sectors of the economy can perform optimally. Local governments should act as catalysts to development, by searching continuously for better ways to deliver services to the people (Aluko, 2011). The constitution provides that local governments across the country provides the following services to the people: establishment and maintenance of roads within the towns of the district, including sidewalks, street lights, and street drainage system, construction of water reservoirs in towns and villages, construction and management of primary schools. Other essential functions include the construction and management of centres for the care of the mother and child, physical planning of the settlements of the districts and registration of the immovable property, solid waste collection and disposal, food and livestock markets, slaughterhouses, management of self-help projects, registration and maintenance of civil register, and issuing business licenses, among others.

Basically, local governments are created to promote the well-being and quality of life of citizens and communities through effective and accountable representation and efficient performance of functions and delivery of services. Local government councils have certain advantages over more centralized organizations. The constitution assigns the responsibility of service delivery to the three tiers of government. The states and local governments play the

most significant role in the delivery of basic services such as education, health, housing, water, and waste disposal services. In Nigeria, however, local government services are described as inefficient, ineffective, and never meeting clients' demand on time. Whenever each government comes into power, it is always with the pledge to better the lives of the citizenry, but these promises hardly see the light of the day. According to Nyamukachi (2009), there are three ways in which government's failure to deliver social services through local government councils can be interpreted. It may be its inability to achieve the goals that government has planned and budgeted for; it could still be failure to deliver on unplanned and unbudgeted goals; this becomes difficult to achieve as government's plans are linked to the budget. If not planned for, it means it is not budgeted for and therefore it will not be realized during that time. This, however, reflects on the government's planning process and the level of community involvement. The inability to render quality service is evident by the number of poor quality of services, the number of clinics that are not properly equipped and the quality of roads that are constructed.

It is pertinent to note that poor service delivery remains a serious challenge facing most local governments in Nigeria. The degree of corruption, lack of transparency, dysfunctionality of ward committees, lack of accountability by councilors and officials, lack of public participation in issues of governance, failure to comply with legislation and other by-laws, failure to prioritize the needs of communities within its jurisdiction, tensions between the political and administrative sections of the councils and weak financial viability of local governments, etc. are worthy of mention here. The 1999 constitution of Nigeria recognizes the local government council as the third tier of government. However, one would find out that almost all the local government councils in Nigeria are either crippled by the force of the state or there is a deliberate effort not to perform to people's expectations.

The performance of local government councils have been undermined by several reasons such as corruption and inadequate finance. Corruption is one of the factors that undermine effective service delivery of local governments in Nigeria. Local governments have been turned into vineyards of corruption as political office holders in the various local government councils in Nigeria sit to share the statutory allocations from the federation account. Rather than being used for public good, these allocations are diverted to personal use. Corruption has taken the centre stage in most local governments such that it has become a national problem. Pathetically, corruption has been so institutionalized that it has become part of the Nigerian system, which

the local government councils are not exempted. Most internally generated revenues of the local government councils do not go to the coffers of the government. However, the trend is that most often, it has become avenues for rewarding patrons of ruling parties and their clients. This may explain the reason, Kolawole (2006) categorically stated that lack of funds is no more constraints on the performance of local government councils, but mismanagement and misappropriation of the funds accruable to it.

2.2.5 Service Delivery in Awgu Local Government Council.

Awgu local government division was created in 1919 by the colonial administration. It was carved out of Okigwe division which served as judicial and administrative headquarters of Awgu division since 1909 and 1914 respectively. The present Awgu Local Government Area was created out of the greater Awgu Local government Area which included Aninri and Oji River local government areas. Awgu Local Government Area is bounded in the north by Udi and Nkanu West Local Government Areas, in the west by Oji River Local Government Area and share border with Isochi Local Government Area of Abia State in the south. According to the 2006 census, it has a population of 390,681. Out this, 95, 421 are males while 102, 713 are females (*https://www.revolvy.com/main/index.php?s=Awgu*). Awgu Local Government Area is grouped into four development centres for the purpose of hastening the development processes of the communities. The development centres are Mbanabor North, Mbanabor South, Awgu Central and Anike. Indigenes of Awgu LGA are hospitable and peaceful people. The major economic activity for the residents of the local government is subsistence farming. Palm wine extraction and stone quarrying are other economic activities that are undertaken in the local government (*https://en.wikipedia.org/wiki/Awgu*).

Conceptually, service delivery has to do with the provision of public goods for the promotion of the socio-economic wellbeing of the citizens. Government offers various services to the people, and it may include the provision of public utilities, security, economic development projects, law enforcement, etc. Due to the complex nature of government, its powers are decentralized in such a way that local government councils are empowered to perform certain services that will enhance the standard of living of people within its jurisdiction (Angahar, 2013:4). As such efficient and effective provisions of basic social amenities for the people at the grass roots constitutes the fundamental reasons for the existence of any local government (Bolatito & Ibrahim, 2014). This explains the reason the Nigerian constitution assigns responsibilities of service delivery to the three tiers of government. Some of the services

expected from local government authority are in the areas of education, health, housing, water, rural electricity, waste disposal services, roads, transport, etc. (Adeyemi, 2013; Agba, Akwara, & Idu, 2013). This means that local government councils are required to construct and rehabilitate roads, public markets, healthcare centres, drainages, transportation, motor parks, building primary schools, among others (Bolatito & Ibrahim, 2014).

Similarly, Agba, Akwara, & Idu (2013) argues that local government councils, as agents of rural development, should use their internally generated revenues and those funds made available to them by both the federal and state governments to improve on the lives of the people within their jurisdiction by engaging in developmental projects. Local governments equally act as the training ground for future leaders that will drive national development (Adeyemo, 1995; Lawal & Oladunjoye, 2010).

Past administrations of the local government have not been able to draw the area out of the doldrums of poverty, lack of infrastructures and poor economic development. Much of the population is agrarian and solely depends on the sale of farm products for upkeep. Basic infrastructures such as community link roads, health care facilities, pipe borne water etc. are conspicuously lacking. However, there are lots of factors that affect service delivery in Awgu Local Government Area.

These include:

i. Financial constraints. Adequate finance is needed for the effective delivery of essential services at the grassroots. This is among the factors hindering effective service delivery in Awgu local government council. The statutory allocations given to Awgu local government council from the federal and state governments are not adequate. This problem is still made worse by the low revenue generation capacity of the council. To worsen it all, there is also the problem of frequent sundry deductions by the state government from their monthly allocations in the name of State-Local Government Joint Account. Accordingly, Ibok (2014:2) these developments have continued to hinder the effective performance of local government councils in Nigeria. These financial constraints account for the inadequacy of fund in the local government administration in Nigeria and they inhibit the efforts of local council to provide better, efficient and effective social services to the grassroots.

ii. Corruption. Corruption is one of the problems confronting effective service delivery in Awgu local government council. It has eaten deep into the fabric of Nigeria local councils and it is the greatest bane of local government administration in Nigeria. To this end, Bolatito &

Ibrahim (2014) pointed out that corruption is entertained and celebrated at the local government council level in Nigeria. This explains the reason Agba, Akwara & Idu (2013) argued that there is a link between corruption and the inability of local government councils to provide services to the people at the grassroots. There have been glaring cases of embezzlement and misappropriation of councils' funds by the official of the council in Awgu local government council. There is wide-scale embezzlement by various officials of the council, and this has continued to hinder grassroots development in the local government. For example, the report of the verification of inventory of Awgu local government councils indicated that a Yamaha generating plant, which was contained in the inventory register submitted by the store unit of treasury department, was missing. It was further revealed by the store keeper that the generating plant was removed from the store by a Personal Assistant to Hon. Nnanna Nze, who was immediate Chairman of Awgu LGA, on oral authority. Other findings made by the audit team were that the FMMCH bus belonging to the Health department was taken from the driver by Hon. Justus Opah, the immediate past Supervisor for health under the pretext that he was going to Enugu to effect some repairs on a sound moving bus. The audit committee equally advised that the assistance of the Commissioner, Ministry of Local Government should be sought for urgent recovery of the bus (Nnamani, 2017). The audit team observed that vehicles procured and monetized under the Nnanna Nze led administration in Awgu LGA did not reflect in the handover note. To this end, the audit team submitted the following: (a) No.1F & G Extract of approval seen (b) No due process on procurement followed (c) No store charge on the vehicles bought (d) No allocation documents on these vehicles (e) No proper valuation and payment thereon from benefited Officers (f) No evidence of competent and registered government valuer, as well as a valuation certificate made available to Audit to verify and obtain assurance desired.

The committee recommended that the Caretaker Chairman, Hon. Stanley Okeke should compel Hon. Mathanus E. Nze to furnish Audit with the names of Officers who were monetized the vehicles belonging to Awgu Local Government; values attached to each of the vehicle payments made thereon; to who payment made and TRV particulars within 14 days on the receipt of this report for my verification. Furthermore, they recommended for the setting up of a 5-man vehicle recovery panel (Nnamani, 2017). These unethical conducts have rendered local government councils in Nigeria financially impotent, hence incapable of providing basic needs to it citizens (Eboh & Diejomaoh, 2010; Ibok, 2014). Stressing on the same issue, Chukwuemeka, Ugwuanyi, Okolo and Onuoha (2014**)** contend that the high level of corruption

in Nigeria's local government council makes it difficult to channel the available scarce resources towards development projects and programmes. This is manifest in the award of inflated and fictitious contracts; award of contracts and subsequent abandonment; inflation of staff salary and ghost worker's syndrome; fraudulent sale of government property; outright embezzlement of local government fund; payment of huge sums of money to political godfathers and lack of accountability (Bolatito & Ibrahim, 2014; Chukwuemeka et al., 2014**)**. This shows that apart from financial constraints, corruption remains a major obstacle facing effective service delivery in Nigeria.

iii. Undue political interference /lack of autonomy**.** Another reason for the failure of local governments in area of services delivery is the role of the state governors in the affairs of local government (Adeyemi, 2013). According to Eboh & Diejomaoh (2010) there is high degree of external influence and interference in local government affairs by the higher levels of government, particularly the state governments. The governors are fond of taking over their financial allocation, taxes, counterpart funding and refuse to conduct local government elections, but instead ruling local governments with appointed administrators, most of whom are party loyalist and their friends and relations turning the entire process of local governments into irrelevance schemes of things (Ukonga, 2012:24). There have been instances where state governors unconstitutionally dissolve the entire elected council's officers without proper recourse and due process (Eboh & Diejomaoh, 2010). As soon as a new governor comes into office, one of the first actions is to dissolve the existing local councils, whether elected or care taker (Abutudu, 2011:2).

The current governor of Enugu State, Rt. Hon. Ifeanyi Ugwuanyi made use of appointed administrators in the local government councils for almost two years. It was only recently, November 4, 2017 that local government council election was conducted in Enugu State. The outright denial of democratically elected local councils through caretaker committees demonstrates the increasing authoritarian hold of the councils by state governors. As such most state governors never bothered of conducting local government elections. It has also been observed that in every state in Nigeria, one form of illegality or the other is committed with local government funds. It manifests in various forms such as over deduction of primary school teacher's salary, spurious state/local government joint account project, taking over the statutory functions of local government and handing them over to cronies and consultants, non-payments of pensioners, among others (Adeyemi, 2013).

This undue interference has incapacitated local government from effective functioning on one hand, and alienated grassroots people from enjoying social service delivery expected of local governments in Nigeria (Agba, Akwara, & Idu, 2013). Consequently, local governments now functions mostly as extension or appendages of state governments (Eboh & Diejomaoh, 2010; Ajibulu, 2012). The inherent nature of this problem, according to Adeyemi (2013) has caused subservience, a situation where local government waits for the next directives from states government before embarking on any developmental projects. This has made local government an object of control and directives.

This shows that there are different dimensions of interference by state governors on local government administration in Nigeria. The first one is the fiscal interference by the state governors. The Nigerian Constitution did not totally grant financial autonomy to the local government councils. For instance, the 1999 Constitution of Nigeria did not adequately provide for the financial autonomy of the local governments. Instead, it subordinates them to the states through the provision in section 162, paragraph 6, for the establishment and operation of State Local Government Joint Account (Chukwuemeka et al., 2014). This provision does not allow for the direct funding of the local government from the federation account and various research findings have shown that state governments manipulate this constitutional provision to keep the local governments as their appendages and, in large measures, siphon the funds meant for them (Azelama, 2008; Ezeani, 2012; Chukwuemeka et al., 2014).

iv. Another is political interference. The constitution did not provide adequately for the political autonomy of the local governments in Nigeria. It did not provide specifically for the constitution of the local government council to be solely through democratic elections; for the specific tenure of the local government political office holders, for the local governments to derive their full existence directly from the constitution of the federal constitution, and for the specific powers and functions of the local government (Chukwuemeka et al., 2014). The implication is that the state governments have the discretion to determine the nature, content and direction of local government elections and political activities. In the exercise of this discretion, the state government decide when elections would be held, who wins in elections, when to dissolve elected council, and the alternative framework to administer the affairs of the local governments (Chukwuemeka et al., 2014).

Sadly, local government councils in Nigeria (Awgu LGA inclusive) have not lived up to people's expectation in the area of service delivery to the grassroots. Public school buildings are in ruins, health care centers and market facilities are in a poor state, and feeder roads in the local communities are not something to write home about (Olusola, 2011). The provision of those basic social services such as education and health, as well as maintenance of roads and public utilities within the jurisdictions of local government in the country has become a day dream (Agba, 2006). The failure of local governments in service delivery was expressed by ex-President Obasanjo in 2003. He lamented that: "what we have witnessed is the abysmal failure of the local government system. It is on record that at no time in the history of the country has there been the current level of funding accruing to the local governments from the Federation Account, yet the hope for rapid and sustained development has been a mirage as successive councils have grossly under-performed in (their assigned responsibilities). Almost all the areas of their mandate…, yet the clamour for the creation of more local government areas have not abated" (Obasanjo, 2003).

The foregoing apparently show that local governments and Awgu local government in particular have not really facilitated rapid development at the grassroots, which is the essence of their creation. As a result of this level of abysmal failure in service delivery, the citizens at the local level are beginning to lose trust in the existence or otherwise of local government councils in Nigeria.

2.3 Policy Framework

The policy framework sets out the procedures or goals which is used in decision-making**.** In the study, the principal document to be reviewed is the 1999 Constitution of the Federal Republic of Nigeria (Amended), other policy frameworks and scholarly works on the State and Local Government Joint Account system.

2.3.1 State and Local Government Joint Account System

The State and Local Government Joint Account 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" (Section 162, sub section 6 of the 1999 Constitution of Nigeria). The State Joint Local Government Account is expected

to be a mechanism for the practice of 'fiscal federalism' at the local government level in Nigeria.

Section 162(1 - 8) of the 1999 Constitution of Nigeria provides for how public revenue shall be collected and distributed among the three tiers of government in the country. The key elements of the section include the following:

1. The Federation shall maintain a special account to be called "the Federation Account" into which shall be paid all revenues collected by the Government of the Federation…"

2. The President, upon the receipt of advice from the Revenue Mobilization Allocation and Fiscal Commission, shall table before the National Assembly proposals from the Federation Account, and in determining the formula, the National Assembly shall take into account, the allocation principles especially those of population, equality of states, internal revenue generation, land mass, terrain as well as population density: Provided that the principle of derivation shall be constantly reflected in any approved formula as being not less than thirteen percent of the revenue accruing to the Federation Account directly from any natural resources.

3. Any amount standing to the credit of the Federation Account shall be distributed among the Federal and State Governments and the local government councils in each state on such terms and in such manner as may be prescribed by the National Assembly.

4. Any amount standing to the credit of the states in the Federation Account shall be distributed among the states on such terms and in such manner as may be prescribed by the National Assembly.

5. The amount standing to the credit of local government councils in the Federation Account shall also be allocated to the States for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly.

6. Each State shall maintain a special account to be called "State Joint Local Government Account" 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.

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

8. 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.

The constitution of Nigeria provides for the State Joint Local Government Account, in order to ensure that the activities of local governments are controlled by their various state governments. This is to enhance good governance at the grassroots level. This is also to ensure that local government officials account, as well justifies the enormous financial resources generated from both the Federation Account, and the ones generated internally. However, in practice, the fiscal relationship between the states and local government have been problematic. Over the years, state governments are in the habit of hijacking funds meant for local governments in their jurisdiction. Local governments were created to bring governance closer to the people. However, this hegemonic character of state governments towards the State-Local Government Joint Account impedes the performance of local governments in Nigeria (Sanusi & Tabi'u, 2013:159).

In Enugu State, the law establishing the Joint Account Allocation Committee was enacted in 2001. It was published in Gazette No. 6 of 2001 under the caption "State Joint Local Government Account/Distribution of Revenues and other related matters law 2001. The following provisions were made by the law:

Composition of the Committee

1. a. Chairman

   b. One Treasurer of a Local Government Council to be appointed by the Governor from each of the senatorial Zones of the state in rotation.

   c. One member from each of the zones of the state who in the opinion of the Governor are persons of unquestionable integrity with requisite qualifications and experience.

   d. One representative of the ministry of finance and another of the office in charge of Local Government matters both of whom must not be below the rank of GI-13 in the civil service of the state.

2. The committee shall liaise with the Accountant General of the state in the discharge of its function.

Secretary:

There shall be appointed by the Governor a Secretary of the committee who shall carry out duties as prescribed in this law and shall;

- Issue notices of the meetings committee as directed by the chairman;
- Performance such other functions as the committee or the chairman may from time to time direct (Eme & Izueke, 2013:103).

In a similar vein, Agbani and Ugwoke (2014) posits that State-Local Government Joint Account was put in place in order to enhance development at the local communities, through adequate supervision and effective management of local government revenue. Instead of ensuring that meaningful development is achieved in the local government councils, the State-Local Government Joint Account has sustained the atmosphere of underdevelopment of the local communities, due to excessive deductions by the state government. Furthermore, Ojugbeli and Ojoh (2014), in their argument, stated that the initiative of State-Local Government Joint Account is a good one, but that its poor application, manifest in illegal deductions, diversion and the delay in realization of statutory allocations to the local government, have hampered the actualization of the reason for which State-Local Government Joint Account was established. Accordingly, Ekwonna (2013) cited in Nosiri and Njemanze (2015:78) the State Joint local government account is a major factor constraining the performance of local government councils in Nigeria. The effect of its operation incapacitates the performance of local government councils in the country, because state governments have, as a matter of habit, appropriated funds that are meant for the local governments.

In their study which deals with the issue of direct revenue allocation to local governments in Nigeria, Lamdi and Fagbohum (2013) argues that it is expedient to put in place policies that will ensure that there is direct revenue allocation to Nigeria local governments, as it will help in facilitating national development. Therefore, what this means is that financial autonomy of local government is required for the achievement of grassroots development in the country. Eme et. al (2013) notes that lack of independence of the local government councils is a function of lack of fiscal autonomy, and there is no way local government councils can achieve absolute autonomy without fiscal autonomy.

The operation of State and Local Government Joint Account has been mismanaged in Nigeria. So many factors are responsible for this. First, the provision in the Nigerian Constitution is one of the factors that have led to abuse of the State-Local Government Joint Account by the state

governments. Section 165, sub sections 5-8 stipulates the issue of State-Local Government Joint Account to be under the control of the state governments. This constitutional provision gave excessive fiscal powers to the state government over the local government in the operation of State-Local Government Joint Account (Ekwonna & Nosiri, 2014; Nosiri, 2013). This is the reason it was noted that the joint account is a constitutional license to states for corruption through illegal deductions, imposition of unplanned expenditure and unnecessary bottlenecks (Uzondu, 2012).

The second factor is the encroachment of local government functions by the state government. Most of the revenue yielding functions of local governments is often taken over by the state government, and state governments use this as an excuse to deduct huge amount from the allocations of the local government councils (Nosiri & Njemanze, 2015). Third, there is the desire by state governments to centralize power. It is obvious that state governments are not ready to allow for the abolition of the joint account, as they believe it will reduce their hegemony over the local government councils. This means that the quest for centralization of power by the state government has encouraged the state government to support the existence of the joint account, for the erosion of the autonomy of local governments and the continued dependence of the local government councils on the state government (Ekwonna & Nosiri, 2014; Nosiri, 2013).

Findings show that the operation of the State-Local Government Joint Account has so many effects. It has led to the loss of local government autonomy. Its operation undermines the autonomy of local governments, as the local government councils have continued to be highly dependent on the state governments for survival. Obviously, large percentage of local government revenues comes from the statutory allocation from the state government. The dependence of the local governments on the state government for allocation of funds and execution of capital projects has largely contributed to state government's control on the local government councils. This has made local governments appendages of the state government (Nosiri, 2013; Musa, 2011; Okafor, 2010).

Uzondu (2011:1), Ojugbeli and Oje (2014:10) contend that State-Local Government Joint Account has created avenue for the excessive deduction of local government allocation by the state governments. It has led to high rate of deduction of statutory allocation of the local government councils by the state government. This mechanism has placed state governments in a vantage position to illegally deduct and misappropriate funds that should be used by local

government councils for service delivery. Furthermore, the operation of the State-Local Government Joint Account has encouraged poor performance of local government functions in Nigeria. The practice prevents local government councils from rendering effective services to the people, thereby posing a serious impediment to the performance of local government councils in Nigeria (Ojugbeli & Ojo, 2014: 221; Asaju, 2010).

There is also the problem of grassroots development occasioned by the practice of the joint account system. Accordingly, Ezeji (2010:10) states that allowing this to exist is in contrast to the desire for sustainable development at the grassroots. The deductions by state governments undermine the development process in the various local government councils in Nigeria. This accounts for the absence of infrastructures in the rural areas, low standard of living, low human resources development, among others. Ogunna (1996:2) notes that local governments ought to possess a solid financial base, to enable them play their role as an instrument for rapid rural transformation. Sadly, the hope for rapid and sustained development at the grassroots could be likened to '*an effort to shoot the man in the moon'*, due to the way and manner with which the state-local government joint account is being operated (Agba *et al*, 2014; Moyo & Taiwo, 2011).

Another effect is the issue of accountability. The operation of State-Local Government Joint account in Nigeria grossly undermines accountability in local government councils. Due to the huge deductions and diversions of the funds meant for the local government councils, it has not been easy for administrators of the local governments to explain to the public on how they spend their revenue at any given time. More so, operation of the joint account, sometimes, leads to delay and withholding of local government funds by the state government. Other effects of the operation of the joint account system includes the diversion of the allocations of local government councils in Nigeria (Ojugbeli & Ojoh, 2014); emergence of local government councils as a mere administration than a tier of the state (Uzondu, 2011); as well as the issue of poor budgeting (Nosiri, 2011).

2.4 Empirical Reviews

Here the study reviews some related work done elsewhere on State and Local Government Joint Account and related issues using similar research design and methodology. The findings are reviewed with the aim of identifying existing gaps that the present study is focused on dealing with.

Scholarly discourses on the issue of State and Local Government Joint Account in Nigeria have bothered on financial independence, political sovereignty and grass root service delivery. Ahmad, Abubakar and Ahmad (2013) in "Governance in Nigeria: assessing the effects of the State Joint Local Government Account" discusses the impact of the joint account system on governance and grassroots development. Drawing evidences from primary (interview and questionnaire) and secondary sources the study submits that the account has not served the intended purpose of monitoring spending by state governments, rather the same state governments have hijacked the accounts to the detriment of the local governments. This has serious implications for grass roots development as local councils lack sufficient funds to execute meaningful projects. Similarly, Bello (2013) in "State-Local Government Joint Account and the challenges of service delivery in Kaduna State" reveals that the account is used by the state government to place limitations on the capacity of local councils. In addition the operation of the Joint Account has given room for corruption and embezzlement of funds meant for rural development (Bello: 260). Murana (2015) "Local Government finance in Nigeria: a case study of Iwo local Government Area of Osun State" examined the financial relationship of local governments with that of state and federal governments.

According to Murana (2015: 24) the major problem of Iwo and other local governments in Nigeria is poor internally generated revenue, thereby, making the councils to rely heavily on the federation account for survival. However, state government's interference on the account grossly affects autonomy and financial independence of the local government. Murana (2015: 24) agrees with Ahmad, Abubakar and Ahmad (2013) that the Joint Account which is intended to be an instrument for state governments to monitor the activities of local governments is rather being hijacked and manipulated by the state governments and this affects the capacity of local governments to embark on meaningful projects at the grassroots.

Nyewusira (2011) in "State-Local Government Relations in Rivers State, Nigeria (1999-2007)" examines the administration of "State-Joint Local Government Account and the financial autonomy of local government councils in the state". Nyewusira (2011:120) discusses "interference of state governments" in the operations of the local government councils where the Joint Account results in the diversion of funds meant for the local governments and the intimidation or removal of chairmen that resist such control. Okafor (2010) examines local government financial autonomy in Nigeria with focus on state joint local government account system in Borno State. Findings show that the operation of the State-Local Government Joint Account, as provided for in the Constitution is supposed to contribute to cooperative

administration, accountability and transparency in local governance within the principle of separation of powers and the rule of law. However, the reality in the operation of the joint account is the opposite. The study shows that Borno State government interferes with the financial autonomy of local government within its jurisdiction. In other words, the mechanism of State-Local Government Joint Account undermines the performance of local government councils. The study proposes for direct allocation to the local government councils, and establishment of an independent audit agency to inspect statutory allocations.

Nwogugu and Olusesi (2015) in "Operation of State-Local Governments Joint Account and financial autonomy of local governments in Nigeria's fourth republic" argues that the basic purpose of establishing local government is to provide services to the local population. However, the Joint Account Committee which manages this account is under the control of the state governments and through this avenue the states make huge deductions from the joint account leaving local governments with insufficient funds to carry out their activities. In the study "The operation of State-Local Government Joint Account in Nigeria: a critical evaluation", Nosiri and Njemanze (2015) examines the effects of the joint account on the operation of the local government system and the factors that necessitate the abuse of local government funds by state governments. Nosiri and Njemanze (2015:80) argues that the joint account has resulted in loss of administrative and fiscal autonomy of local governments, whereas, the excessive deductions by the state governments leaves the local governments with insufficient funds to carry out development projects.

The reviews show evidences from primary sources i.e. interviews and questionnaires from state and local government officials. However, this study intends to generate additional findings by administering questionnaires to community organisations. It is in this context that the actual effect of the joint account on local development could be ascertained thereby, filling the knowledge gap which the study is intended to deal with.

2.5 Theoretical Framework

According to Mouton (2001:177) "through the construction of theories and models we attempt to explain phenomena in the world". A theory is therefore, a set of statements that make explanatory or causal claims about reality. Frederickson & Smith (2003: 5) insists that for a theory to be useful in the study of Public Administration, it should accurately describe or depict a real world event or phenomenon. This means that a useful theory of Public Administration should explain the phenomenon being described and as well help make predictions. The study

uses the theory of fiscal federalism to explain the State and Local Government Joint Account system in Nigeria. This theory is further driven by the theories of "Fiscal location" and "Public choice".

2.5.1. Theory of Fiscal Federalism

This study uses the "fiscal federalism theory" as a framework for explaining how the operations of the State-Local Government Joint Account impacts on the performance of local government councils in Nigeria. The foundation theory of fiscal federalism were developed by Samuelson (1954 &1955) "Papers on the theory of public goods"; Musgrave's book (1959) on "Public finance and Arrow (1970) work on "The roles of the public and private sectors". These initial discourses formed the basis for what became recognised as the effective role of the state in the economy. Thus, the "Decentralization theorem" as advanced by Oates (1972) emerged from this theorem and "states that each public service should be provided by the jurisdiction having control over minimum geographical area that could internalize the benefits and costs production". This proposition discusses three roles for the public sector which includes "correcting various dimensions of market failures, maintaining macroeconomic stability, and redressing income inequality". Whereas the "national government is responsible for the correction of market failures and maintenance of macroeconomic stability, the subnational governments and the central government are jointly responsible for redressing income inequality". Separate levels of government are therefore, "seen as seeking to maximize the social welfare of the citizens within its jurisdiction". The theory further emphasizes on "situations where spheres of government provide efficient levels of outputs of public goods for those goods whose special patterns of benefits are encompassed by the geographical scope of their jurisdictions" (Oates, 2006). In effect, the choice of fiscal federalism as the theoretical framework of the study is driven by two fundamental theories of fiscal decentralization. These are the Theory of Fiscal location and the Theory of Public Choice.

2.5.2 Theory of Fiscal Location

The theory of Fiscal location was developed by Tiebout (1961). The theory of fiscal location is more concerned with the functions to be performed by each level of government. This is a strand of the "fiscal decentralization theorem" which emphasises that the decentralized regional or local units of government can be more efficient in dealing with the third tier problem, which is allocation of resources because such units of government are more familiar than the central or national government with local needs and the desires of citizens for public services. The

theory therefore, explains the assignment of responsibilities to local governments and the allocation of fiscal sources.

2.5.3 Theory of Public Choice

The Theory of Public Choice was developed by Buchanan and Tullock (1962) and explains that public decisions involve the interaction of the voting public, the politicians, the bureaucracy and the political action committees. It is often used for normative purposes ("what ought to be") in order to suggest constitutional improvements. It is concerned with the use of economic tools to deal with traditional political problems. In this regard, the theory further argues in favour of placing governmental action (and expenditures) at the lowest possible levels, that is, at the local government level. The State and Local Government Joint Account system which is intended to ensure that local expenditures are supervised by the state governments therefore, constitutes a means of ensuring effective governmental action at the grassroots. The theory is therefore, relevant in explaining service delivery functions at the local levels and the allocation of funds from the Federation Account to the local government councils to carry out these functions.

These two theories therefore, drive the "fiscal federalism theory" in the study context. The functional roles of government which emanates from the basic theory is summarized thus: "the federal government is expected to ensure equitable distribution of income, maintain macroeconomic stability and provide public goods that are national in character". The sub-national levels of government on the other hand are "expected to concentrate on the provision of local public goods with the central government providing targeted grants in cases where there are jurisdictional spill-overs associated with local public goods". Once the allocation of roles have been implemented, the next step is to determine the appropriate taxing framework. In summary, this theory considers:

- the best way to achieve better delivery of services at the various levels of government;
- the best way to finance public spending at these levels of government
- how to implement a system of monitoring the budget of the lower levels of government;
- the best way to provide for equal needs of component regions/states
- the best way to construct a fiscal system to effectively induce growth at the different spheres of government (Hallwood & Macdonald, 2011: 24).

The theory is relevant within the study context and can be used in explaining the management of the joint account and how it affects the operation of third tier governments in the country with particular focus on Awgu Local Government council.

2.6 Conclusion

The practice of State Joint Local Government Account (SJLGA) in Nigeria follows from the intergovernmental administrative and fiscal arrangement which is an offshoot of federalism. Whereas, fiscal federalism entails the allocation of public sector responsibilities amongst tiers of government, viz the federal, state and local. The State Joint Local Government Account is therefore, expected to be a mechanism for the practice of fiscal federalism at the local government level. This joint account which is operated within the framework of fiscal federalism as contained in the constitution to ensure that the activities of local governments are controlled by the various state governments for purposes of achieving good governance, accountability and efficient service delivery. The study notes through conceptual and empirical literature, the dynamics of managing the joint account, however, the gap in knowledge which the present study recognises is the impact of the operation of the joint account in Awgu Local Government Area and the effect on service delivery.

Chapter Three

Methodology and Study Area

3.1 Introduction

Generally, research methodology is a way to systematically solve a particular research problem. In the study, the methodology shows the various steps and techniques adopted in studying the research problem. The study is qualitative with focus on case study design. The case study design is used to provide in-depth description and analysis of the case study which is Awgu Local Government Council. The methodology of the study therefore, comprises the design and the various methods of data collection, presentation and analysis. In the study, data is collected through two principal sources. These are textual sources and primary sources with focus on interview method. Data collection through primary sources here involves the use of interview method to gain insights from participants in the joint account system. These include officials from the state and local government and also representatives of the various communities who are under the administration of the council.

A study on the performance of Awgu local government council from 1999 to 2016 cannot be conducted without bringing into fore basic characteristics of the area. These notable characteristics are the history, culture and economy of the people. The history shows the common origin and composition of the people. The culture showcases how people live and interact with their environment, whereas, the economy shows the available means of earning livelihood and economic sustenance overtime. These features provide an in view of the prevailing socio-economic dispositions of the people and how it directly translates into their needs and expectations from the local government council. The chapter further discusses regime by regime performance of the council from 1999 to 2016. In the period under study, two regimes are in the picture and each with a four year tenure of office. Their scorecards are discussed with a view to finding out the impact of the joint account on their respective administration.

3.2 Research Design

Durrheim (2006:34) defines Research Design as “a strategic framework for action that serves as a bridge between research questions and the execution and implementation of the research”. It is a plan or blueprint of how a researcher intends to conduct the research (Mouton 2001:55-56). It therefore, provides the framework for data collection and also shows what shall be studied, when and where. This means that a design provides the guide and framework for data collection and

analysis**.** It is therefore, a technique which guides the research towards resolving the problem posed. Basically, it has to do with data to be collected, its sources, population of the study, and sampling plan to tools of data analysis. The research design is therefore, necessary for the management of the entire research endeavor since it requires, specifically, planning, organizing, leading, controlling including managing, thinking, visualization of data and the problems associated with the employment of those data in the entire research project (Huysamen 1994: 20; Leedy 1994: 93). Case-study design with emphasis on survey methods involving interviews and the use of documentary methods was adopted in the study. Mouton (2001:149) contends that case-studies are studies that are usually qualitative in nature and that aim to provide an in-depth description of a small number (less than 50) of cases. Data collection in a case-study involves the collection of extensive data on the individual (s) or event (s) on which the investigation is focused. These data could be in form of observations, interviews, documents etc. According to Leedy & Ormrod (2005: 138) data analysis in case-study typically involves the following steps:

- Organization of details about the case, i.e. arranging facts in chronological order;
- Categorization of data in clusters;
- Interpretation/analysis of single instances;
- Identification of patterns and data analysis based on underlying themes;
- Synthesis, generalization and drawing of conclusions on the particular case studied.

Survey method has the weakness of not being able to give comprehensive information on past issues relating to the subject matter. However, this gap is addressed with the use of documentary method which gives information on past issues relating to the subject matter. This design, therefore, involves the collection of data which is used to describe and interpret existing conditions. The case-study research design therefore, gives direction to this study. Hence, the views of respondents complements documentary data on the State-Local Government Joint Account and the performance of Local Government Councils in Nigeria, with focus on Awgu Local Government Council of Enugu State, between the period, 1999 and 2016.

3.3 Research Methodology

This entails “the ways of collecting data and the processing thereof, within the framework of the research process and the kind of tools and procedures to be used” (Brynard& Hanekom, 1997:27). According to Denscombe (2007:247-248) “there are two types of research

methodology, namely quantitative and qualitative research methodology". Quantitative approach is most often applied to phenomenon "that can be expressed in terms of quantities" whereas, in qualitative approach the researcher is concerned with subjective assessment of opinions, attitude and behaviours and also draws insights from these characters and behaviours using instruments such as interviews and documentary analysis. In the study context, the research approach is used to draw insights on:

- the State and Local Government Joint Account system vis-à-vis the fiscal autonomy of local governments and the effect on service delivery
- the problems associated with the management of the joint account
- how the management of the joint account have affected social service delivery by Awgu Local Government Council, Enugu State from 1999 to 2016.

Qualitative research methodologies enables for in depth insights on the management and effect of the joint account on the performance of local councils, especially in the areas of service delivery to the grass roots i.e. the constituting communities.

3.3.1 Sources and Method of Data Collection

The collection of relevant data on any research enterprise is always essential and constitutes the basic condition towards successful execution. The data for this study were obtained from both primary and secondary sources.

Primary sources. Owing to the nature of this study, the primary source of obtaining data for the study was through the use of interviews method.

Interviews: According to Kvale (1996: 174) an interview is "a conversation, whose purpose is to gather descriptions of the interviewee" with respect to interpretation of the meanings of the "described phenomena". It is a survey instrument involving face-to-face interaction between the seeker and the giver of information. It is used for gathering data on people's knowledge, values, preferences, beliefs and experiences (Obasi, 1999:165). Interviews compared to questionnaires are more powerful in eliciting narrative data that allows researchers to investigate people's views in greater depth (Kvale, 1996; 2003). This study adopted interview as the major tool of collecting primary data. This research tool enabled for acquisition of deeper understanding of relevant information through respondents' comments and expressions. This involved direct communication and conversation between the researcher and the respondents. The study used both structured and semi-unstructured interview schedule. The former enabled in maintaining

uniformity and sequence of questions during interview session while the latter enabled in asking respondents questions which do not restrict their answers. The structured was organised around a set of predetermined direct questions that require immediate, mostly 'yes' or 'no'type, responses. The semi-structured interview was a more flexible version. According to Rubin and Rubin (2005) cited in Alshengeeti (2014:40) "it allows depth to be achieved by providing the opportunity on the part of the interviewer to probe and expand the interviewee's responses". Through the use of these tools, the respondents were presented with non-directive questions. The advantage was to allow for flexibility and free flow of information and in-depth understanding for more logical interpretation.

Secondary sources

The secondary data were obtained from books, journals, technical reports, conference papers, Government official documents, magazines, newspapers, workshop papers, unpublished seminar papers and internet materials.

3.3.2 Method of Data Presentation and Analysis

Population of the study

In research, the term population refers to the object of study and these could be people, events, animals or any other objects of investigation (Moti, 2005: 33). A population is made up of all conceivable elements, subjects or observation relating to a particular phenomenon that a researcher is interested in studying or describing (Obasi, 1999). The population of this study reflected three categories of people. These are officials of Enugu State government, officials of Awgu local Government Council and Community leaders from the twenty communities that make up the local government. The population of the state government comprises the institutions, ministries, commissions, departments, agencies and persons directly involved in matters relating to state-local relations as indicated in Table 3.1.

Table 3.1: Sample Population of the Study

Institutions	Population
Enugu State House of Assembly (34 elected members plus 68 officials)	102
Local Government Service Commission (Six commissioners plus 48 officials)	54
Ministry of finance	127
Office of the Auditor General	91
Office of the Special Adviser to Governor on Local Government and Political Affairs	67
Total	**441**

The population of Awgu Local Governments comprises all political office holders and career civil servants in the local government council and is shown in table 3.2.

Table 3.2: Office Holders in Awgu LGA.

Office holders	Population
Office of the Chairman and members of the executive council	21
Legislative council	14
Department of finance	35
Office of the Treasurer	18
Total	**88**

Source: Office of the Secretary, Awgu Local Government Council, 2016

The twenty communities that make up Awgu Local Government Area includes: Agbogugu, Isu-Awaa, Ituku, Ihe, Ogbaku, Owelli, Ogugu, Agbudu, Amoli, Mmaku, Ugbo, Obeagu, Mgbidi, Ugwueme, Nkwe, Ezere, Awgu, Nenwenta, Awgunta and Mgbowo (Table 3.3).

Table 3.3: Awgu Local Government Area Communities Stratified by Population

Community	**Population**
Agbudu	13,167
Agbugugu	38,571
Amoli	23,711
Awgu	36,876
Awgunta	10,122
Ezere	10,321
Ihe	29,739
Isu-Awaa	10,124
Ituku	14,231
Mgbidi	20,178
Mgbowo	33, 875
Mmaku	35,749
Nenwenta	9, 433
Nkwe	10,131
Obeagu	12,265
Ogbaku	21, 321
Ogugu	18,432
Owelli	27, 481
Ugbo	21,847
Ugwueme	11,452
Total	**409,026**

Source: Census Figures, 2006.

3.4 Sample and Sampling Procedure

According to Moti (2005:34) a sample is that portion of the population selected for study, while sampling is the process or technique of selecting some elements of the population. Sampling is

used when the population is large or according to Moti (2005:34) where the object of study constitutes a very large population. Time, energy and financial constraints also constitute other factors for adopting sampling. The population of this study is considered large. On this basis, data is sought through interviews on a sample of the population. A purposive sampling technique was adopted to draw information from a total of fifty nine (59) respondents from the State, Local Government and the Communities and they constitute the sample of the study. This is therefore, a non-probability sampling in which the researcher deliberately selected the population elements in the sample. These elements in the researcher's opinion are representatives of the population and are deemed to provide relevant data. The respondents are therefore, selected on the pre-determined criteria of possessing relevant data/information on the operation of State-Local Government Joint Account. The distribution is as follows:

- Enugu State House of Assembly (4 persons)
- Local Government Service Commission (2 persons)
- Ministry of Finance (2 persons)
- Office of the Auditor General (2 persons)
- Office of the Special Adviser to the Governor on Local Government and Political Affairs (2 persons)
- Office of the Local Government Chairman (2 ex-chairmen and I serving)
- Local Government Legislative Council (3 persons)
- Department of Finance (1 person)
- Office of the Treasurer (1 person)
- Two (2) representatives each of the 20 communities (i.e. Chairman and Secretary of Town unions) (40 persons)
- The number of respondents was proportional to each levels share of the total population and their participation in the Joint Account system.

3.5 Method of Data Analysis

As earlier on stated, the method of data collection is both primary and secondary sources. The method of data analysis for primary data collected in the study is descriptive. This is to depict the participants in an accurate way. This is in line with the qualitative research design approach of the study. This enabled for proper interpretation of data based on facts collected from respondents. These facts are both numerical and non-numerical. In lieu of this, the study employed some elements of measurement to analyse the numerical data on the State-Local Government Joint Account system. Thus, the study used the simple percentage as a statistical tool to describe and interpret the State-Local Joint Account system and the impact on the performance of local government councils.

The study also made use of content analysis in the analysis and interpretation of secondary data. This involves the analysis of content of texts or documents (Mouton, 2011:165). The study made use of content analysis to analyse the textual data collected on the joint account system. In content analysis, the errors associated with the interaction between researchers and subjects are avoided (Mouton, 2011: 166). As such documentary data from textbooks, journals, technical reports, conference papers, Government official documents, magazines, newspapers, workshop papers, unpublished seminar papers and internet materials were analyses. These documentary data were analysed in view of the research questions and objectives.

3.6 Study Area

The study area here comprises the twenty two communities that make up Awgu Local Government Area. The history, culture and economy of these communities are discussed. In addition, the regime by regime analysis of past chairmen are discussed**.**

3.6. 1 History and Geography of Awgu Local Government Area

Awgu LGA was created out of the greater Awgu Local government area which included Aninri and Oji River local government areas. According to the report of the 2006 census, its population is about 409,026 comprising 95, 421 males and 102, 713 females. Majority of this population settle at the foot of the hills because of the difficulty posed by the rugged terrain and because the lowland have richer soil which support better crop yield. Based on a study, it was found that the settlement pattern on the hills is clustered with a nearest neighbour index of 0.82, while settlement pattern on the lowland area is dispersed with a nearest neighbour index of 1.72 (Nwankwo, 2014:12).

Awgu Local Government Area is made up of twenty towns, which includes the following: Agbogugu, Isu-Awaa, Ituku, Ihe, Ogbaku, Owelli, Ogugu, Agbudu, Amoli, Mmaku, Ugbo, Obeagu, Mgbidi, Ugwueme, Nkwe, Ezere, Awgu, Nenwenta, Awgunta and Mgbowo.

Geographically, Awgu is marked by extensive hills especially in the western flank and lowland in the eastern side. These hills have steep slopes and could attain an altitude of about 350–400 meters above sea level with mean slope angle of 15^{o} and a modal class of 11^{o}. The area is marked by shales, sandstones and escarpment. Awgu formation is composed of bluish and gray, well-bedded shales which are occasionally intercalated with calcareous sandstones and shelly limestone. Also, fine to coarse grained, massive sandstone, locally cross-bedded with some pebble beds and subordinate bands of siltstone and carbonaceous shale are present. The Awgu

formation is the youngest of the folded sequence in the Southeastern part of Nigeria (Nwankwo, 2014).

Awgu is drained mainly by seasonal finger-like springs and streams which dry up during the dry season and yield more water during the rainy season. Most of these streams obtain their source from top of the hills and flow downhill. During the rainy days, runoffs are collected by the streams, and this increases their volume and velocity. After heavy downpour, the water is usually colored, and this is as a result of the muddy nature of the streams channels, which carry a lot of debris as they flow from their source, which is the hill top to the settlement areas, which is the downhill. Due to the presence of the debris, the water becomes dirty and therefore not suitable for domestic use. This affects most of the people at the very lower course of the streams who have to trek up to the foot of the hills to collect water (Nawnkwo, 2014).

The local government lies in the rainforest/savanna vegetation (Igbozunike, 1975:87). In the rainy season, the area is characterized by full grasses. Some of the communities have marshy and swampy terrain. The area falls within the rainforest belt of Eastern Nigeria and has a dry month (December to March) (Inyang, 1975). The driest month has less than 2.9cm rainfall annually (Ofomata, 1975: 45). The wet season are within April to November and punctuated by a little dry period in August called "August break" after which comes a long period of dry season. The dry season, from November through April, is a hot period of little or no rainfall.

3.6.2 People and Culture of the Area

There are twenty towns (not the recently created autonomous communities) that make up Awgu Local Government Area of Enugu State. The various towns in Awgu LGA have rich cultural heritage, which is mostly expressed or manifested through visual art, music, dance, Igbo dialects, proverbs and wise sayings, etc. There are also several religious beliefs in the study area. However, like what is obtainable in the post-colonial Igbo land, majority of Awgu people are Christians, with very few populations that still practice the indigenous traditional religion (Uchendu, 1995:2). Traditional religion was passed on to succeeding generations, but the advent of Christianity in Igbo land has some influence on such traditional beliefs (Talbot, 1969). The indigenous traditional belief system of the Igbos (Awgu inclusive) still has some positive influence on the culture and social lives of the people. In the pre-colonial Igbo society, for instance, the forefathers of these towns were known for their righteousness, honesty and hard work.

It is important to note that the indigenous traditional belief system, which is still manifest in towns recognizes the existence of the supreme God -"Chukwu or Chineke" (Great God) and other minor gods whom they take to be the messengers of the supreme God, or who acts as intermediaries between man and the supreme God. Their belief is that "Chukwu" is so high that one cannot approach him directly, and as such, should go through the deities. Deities are regarded as God's representatives on earth. Some of these deities are regarded "as the personification of phenomena such as rivers, hills, lightening and farms". Different names are given by the people of Igbo land for the deities in the pantheon.

There are four major deities in the pantheon of Igbo god. They are: "Anyanwu" (the sun god), "Igwe" (the sky god), "Amadioha" (god of thunder and lightning), and "Ala or Ani" (the earth goddess). Individuals worship the Supreme Being through their small deities and ancestors. These deities have shrines, priests, and religious festivals as part of their worship. In every part of Igbo land which Awgu is an integral part, traditional religion "involves several sacrifices, rituals, and initiations such as initiation into the masquerade court, the Ozo institution, Nze title, Ichie/oha/elders council" (Tolbot 1967, Isichie, 2004: 7). There are relationships between the gods, oracles, and divination (Ogbaa, 1992), such as Amadioha (god of thunder), Ogwugwu, Ahiajoku/Ifejioku (yam goddess), Chiokike (god the creator), etc.

However, the advent of Christianity has brought most of these gods and their worship to an end. Dibia (diviners) play important roles in Igbo religion and spirituality. To this end, Orji (2007:263) views the Dibia in historical contexts as priests, healers and diviners. The Dibias, together with the chief priest (Onye isi ala/ Eze mmuo) are intermediaries between the gods (spirits) and the people (humans). One distinct feature of Awgu towns is the absence of any formal, centralized political authority. This explains the reason Ilogu (1974:124) noted that the Igbos have egalitarian and republican structure with sub-groups, and they recognize the council of elders as a powerful decision-making body in the land. In Awgu LGA, land is the source of economic existence, and it mostly shared among patrilineal lines. There are communal and individual ownership of land. It is also important to note that it is not customary for women not to own lands in Awgu towns. They also engage in commerce, craftsmanship and trade, and their social life is built on core values and ethics such as taboos, sacrileges, equality, and honesty. Certain rituals are performed in course of reconciliation. However, if the offence is outrageous as in the case of killing of human beings, the defaulter is utterly banished. They place high premium on male children as custodians of culture and inhabitants of the "obi"

(homestead). Awgu culture has great respect for nature which is believed to be inter-connected with "Chiokike" (god the creator). There is a strong Igbo belief that the spirits of one's ancestors keep a constant watch over them, and this may explain the reason why the living show appreciation for the dead and run to them for future wellbeing. Awgu people worship "Chukwu". The cultural heritage of the various towns was discussed under the following sub-headings:

3.6.3 Marriage Ceremony in the Local Government

The foundation of the family set-up is marriage. It is a union of a man and woman. This union could also be between a man and more than one woman. Parents prefer their children to marry within their locality and from a particular family. This could be a result of no history of premature death, certain dreaded disease, a history of abomination, mental illness, prostitution and any social taboo in the preferred family. After due inquiries, concerned representatives of the suitor will fix a day for the wine carrying. The wine carrying is done with two gallons of palm wine and four kola nuts which are presented to the father of the girl for formal inquiry ("*Igba nju*"). This is to know if the girl is engaged and/or if she is willing. Marriage in the study area is not just an affair between a man and woman, it is between families. Both families of the suitor and that of the girl being sought in marriage care about where their son and daughter are married.

3.6.4 Birth Ceremony in the Local Government

Nine months after any couple has married, the villagers expect a baby. The parents of the couple look forward to becoming grandparents. Child birth brings happiness to the couple and the extended family. Whenever the elders pray for the couple, they express a strong wish for the safe arrival of an expected baby. In the traditional society, the woman works and goes to farm till her delivery date. This is unlike what obtains in the advanced industrial society or in contemporary Nigerian city where expectant mothers take maternity leave one and half months before and after delivery (Okibe, 2000:2).

During pregnancy, the traditional midwife keeps a close watch on the pregnant, woman especially during the eighth and ninth month. The newly born baby is always taken good care of together with the mother. The maternal grandmother gets set to go and stay with her daughter for a couple of weeks immediately after delivery (a period known as "*Omugwo*"). Before the advent of Christianity and Western Civilization, it was an abomination for a woman to deliver

twins in Awgu towns. Twins were dreaded as much as any baby coming out of the mother's womb with the legs first. In traditional (pre-colonial) Awgu East, the birth of twins is a calamity of the first magnitude and spells disaster for the unfortunate family. The belief is that it has been ordained that mankind should propagate his species by single birth in contradistinction to lower animals. For a woman to bear more than one child at a birth is to degrade humanity to the level of the brute creation. Plural offspring is nature's law for goats and dogs. For women to imitate lower animals in this respect fills the people with unspeakable disgust. It is also a taboo for a child to cut the upper teeth first ("*ifu eze enu*"), and such child deserves death (Egbo, 2014: 52-53).

Circumcision ("*ibe ugwu*") is done one week after delivery in some villages. The period of "*Omugwo*" may last for three months. During this period the baby and the mother are well provided for. The mother is allowed to do only minor domestic work. The child and the mother are bathed by the mother-in-law who has come to help her daughter. Traditionally, the outing ceremony ("*Afia Omugwo*) which marks the end of *Omugwo* is celebrated with friends and family members. When the mother-in-law is ready to return to her family, the son-in-law buys her a piece of cloth of high quality, some bars of soap, one or two bags of salt, and some tubers of yam to take home. The teething ceremony ("*igbu agha*") is performed when the child cuts the first two lower teeth. This takes place around the time the baby is one year. During the ceremony a baby boy is presented with a hoe and knife by the most elderly person in the family. The hoe and knife are for clearing and tilling the soil. In case of a baby girl, a weeding knife is presented instead of a hoe.

3.6.5 Death Ceremony in the Local Government

It is important to note that African religious culture, especially the Igbo-speaking people of Nigeria, which Awgu people are an integral part of, believes that life does not end with death; but a continuation of life in another realm (Ugwu and Ugwueye, 2004:6). Awgu people believe that death does not completely end the existence of life, but only affect its condition. Africans also believe that anyone who dies, must be given proper traditional funeral ceremony to facilitate the person's ease passage to the great beyond, and also, to guarantee everlasting rest to the dead.

For the Igbos, life is a continuing cyclic process. Death is not the end station of human life. They believe in the survival of the human person after death and in ancestors as the living dead. Belief in life-after-death is a feature of Igbo religious belief system. In the Igbo nation, full

burial rites are accorded to the dead, in order to prevent the disturbances from the dead, not minding the cost implications on the living (Ossai & Anoruo, 2013). According to Nwoye (2011:12), whenever a particular ceremony is omitted, the dead will not have a smooth journey to the great beyond. Rather, what happens is that the person could come back as ghosts to disturb the living, until such a time when they would have complete the send-off ceremony, which is the burial rite.

It is important to note that recognition of after-death is not only of Igbo origin but also has western origin (Carlson, 1999:2; Gibbs, 1999:10; Kitch, 2000; Barry, 2008:5). Lorna (1978) in his work on 'An Igbo Second Burial' stated that this is a ceremony in which the first son is obliged to sponsor, in order to assure that his deceased father receives the final rest, by offering oblation and honour to him and his ancestors. Isichei (1977:10) opined that one of the greatest fears among the Igbo is to die and be thrown into the evil forest, thereby receiving no burial rites. To the Igbos, this means being banned from the company of the ancestors - an outcast in after-life. This symbolizes total rejection and excommunication by both the living and the dead. Furthermore, it was noted that the living honours them with sacrifices. Igbos talk of a good death as belonging to those who lived a good life, they see death at an old age as a natural death. These groups of people are accorded funeral rites appropriate to their status, to enable them to reach the ancestral land, where they believed they continue a life similar to their earthly life, and are eventually allowed to reincarnate. The ancestors watch over the living and are periodically reincarnated. This is unlike unhappy spirits who died bad deaths (Isichei, 1977).

As stated before, in Awgu Local Government Area, just like most towns in Igboland, there is a belief in life after death. It is a general belief that our dead ancestors are alive in the spirit world. They reincarnate and protect their children and grandchildren on earth. Obviously, it is the belief in life after death that gave rise to the obnoxious practice of burying rich and the noble men with other humans (captives) in the olden days. Dead rich men and powerful people (men) were expected to need a retinue of servants/slaves in the spirit world. During the pre-colonial era, unmarried men, childless women and children are not buried with ceremony in the study area. They are usually buried outside the compound or in the evil forest if they die prematurely. Others who are buried in the evil forest are people infected with leprosy, small pox, those committed suicide or die of swollen belly.

At death, adult men and women who are married are given a befitting burial which varies according to social status and affluence. There is a general belief that a dead person who is not

accorded a ceremonial burial will have no peace in the spirit world. There are two kinds of burial ceremony observed in Awgu Local Government Area. One is the funeral ceremony which accompanies the interment (burial) of any adult who died a good death. There are rituals performed during such burial. The second burial ceremony takes place after the completion of seven native weeks. There is the observation of the seven native weeks (*Izu isaa*), which is the first month after the death of a male adult and six native weeks (*izu isii*) in the case a female adult.

It is customary for a man to be buried in the sitting room of his house (*Nkoro* or *Obi*); while a woman is buried outside in front of her house. A grave is dug by able bodied young men, usually kinsmen. The grave diggers are supplied a gallon or two of palm wine and a bottle of local gin (*kai-kai*). When the grave is ready the next thing is the ritual washing of the corpse and ritual ceremonies (*Usoro ozu*). Every son-in-law and married daughters of the dead is expected to bring one piece (six yards) of new cloth, a fowl, (goat or cow if affluent) for the burial ceremony. If a dead man is buried with a special heavy, dark blue and white cotton blanket. Cows are usually slaughtered while celebrating his funeral. The eldest son of the deceased or the closest kinsman in the absence of a son plays the role of bearing the burial expenses. After the corpse has been lowered to the grave, the family and relations of the deceased takes some quantity of earth dug out of the grave in their palms and throw it into the grave as a sign of final respect. The grave diggers will finally take their turn to fill the grave with the earth dug out and heaped by the grave side. The widow or widower and close relations of the deceased shave their heads clean on the eve of the funeral. The widow wears the same mourning dress for a local calendar year before casting it aside for normal every day cloths. This is a sign of respect for the dead. However, it is worrisome to note that the degree of westernization embraced by people in Awgu LGA had eroded the potency of most of these cultural values of the people under study. If serious care is not taken to preserve them, they might as well be on their way to extinction.

3.6.6 Masquerades and Festivals in the Local Government

One of the most important socio-cultural recreational organizations in Awgu LGA was the masquerade society. It was another means of galvanizing people into social interaction. Masquerades, popularly called *Mmanwu* in the native dialect of Awgu people and the entire Igbo land was a secret society, because it was not open to women and children. Men are initiated into the mysteries of the cult after they had taken an oath of allegiance to keep the

secret of the cult. The concept of *mmanwu* was fundamentally based on the idea that the ancestors continued to take active part in the affairs of the living descendants. Masquerade was believed to be the reappearance of an ancestral spirit in masked corporal form, and they serve three functions: entertainment, government and discipline in Igbo land. The masquerade society in Awgu contributes immensely to the maintenance of discipline in all the communities. It is an enthusiastic art in which every group that has been initiated tries to initiate others, thereby prolonging the endless chains of cultural practices among Awgu towns. Masquerades are seen as ancestral spirits, believed to dwell in the bowels of the earth from where it emerges through ant hole when the occasion arises.

In Awgu, *Mmanwu* or *mmuo,* were believed to be resurrected by the people, and it featured most during burial and funeral ceremonies and other socio-cultural and religious activities in the local government. It is a great offence and abomination to reveal the secrets of the masquerades in the society. An offence such as *ika mmanwu* (revealing the identity of a masquerade) was a public issue where an assembly of villagers who belonged to the cult convened to punish the culprit. No masquerade should be disgraced publicly and disrespect otherwise it would be regarded as disrespect to the people's ancestors. Masquerades could not be beaten, stabbed or unmasked. Heavy punishment awaits anybody who contravenes these laws.

There are two groups of masquerades in Awgu (*mmanwu abani* or *mmanwu uchichi*, popularly known as *achikwu),* and the day time masquerades. 'Achikwu' appears only at night and was never watched by women and children, or other men outside the cult. No light is allowed to be seen whenever it is to come out, except the moonlight. The music or sound of *achikwu* is thrilling and scintillating. It has a guttural voice and makes ubiquitous movement. The day-time masquerades appear in the day time and could be seen and watched by everybody.
It is pertinent to state that the various masquerades and festivals found in the area is a reflection of the cultural diversities of the communities in Awgu LGA. Some of these cultural identities are common, while others are peculiar to a particular community. *Igede, Ikpa, Okanga, Ubo, etc.,* are common because they usually display during festive and burial ceremonies.

3.6.7 Economy of Awgu Local Government

Before European colonial occupation in Nigeria, economic activities in the present day Awgu LGA was largely restricted to the production of subsistence goods, for local consumption. Men,

women and children took part in profitable economic ventures as nobody wanted to be idle. Men competed among themselves for economic acquisition even among the Igbos as a whole, competition was the life principle. The economic activities of Awgu people could be broadened into three major sectors such as agriculture, trade and local technology. The local government is predominantly agricultural with yam tubers, cassava and palm produce being their main produce. Chronologically, one cannot say precisely when agriculture started in Awgu LGA or Igbo land, but archaeological research have indicated that there were evidence of early food production in Igboland (Orji, 1979). In ancient Awgu, agriculture was the major source of livelihood, and the mainstay of the society. The people of the study area are prosperous among other communities. During the pre-colonial days, every person (male or female) was a potential farmer.

It is important to note that even after European invasion in Nigeria, the economic activities of the inhabitants of the local government is still predominantly rural and agrarian, with a substantial proportion of its working population engaged in farming, even though some percentages of the population are engaged in trading. A small proportion of the population is also engaged in white collar jobs, as well as manufacturing services activities. Crops such as cassava, yam, cocoyam, vegetables, maize, okro, pineapple, potato, etc. are grown. Bush fallowing, mixed cropping and shifting cultivation are some of the farming practices in the area. The people are equally engaged in livestock farming. Palm wine extraction and stone quarrying are other economic activities undertaken in the area (Nwankwo, 2015:10).

Some of the major markets in Awgu LGA are Oye market in Awgu and Agbogugu towns, and Nkwo market in towns of Owelli, Amoli and Ogugu, etc. Various farm products are traded in these markets on wholesale and retail basis every four days. Every four days, grains and other farm produce are found in large quantities and at highly competitive prices in these markets. People from Nkanu land and Enugu urban also patronize the traders in these markets, especially for cassava, pineapple and vegetables.

Land was the backbone of agriculture. Land has been described by many scholars as the source of wealth and life. Most of the lands in Awgu LGA are very fertile and arable. Farming involves the clearing of farmlands by cutting and burning the trees and grasses before the commencement of cultivation and planting. Shifting cultivation was the major traditional method of farming used in the local government under study. When a piece of land has been used to grow corps, it was left to fallow for a few years so that the soil could regenerate its

nutrients which it had lost through cultivation. Hoes, machete, staking stick, and digger are among the commonest locally made implements extensively used by farmers in the local government. The people of the study area mostly cultivate yam which is regarded as man's crop and cocoyam which is also regarded as woman's crop in there agricultural circle. Since agriculture started with the cultivation of yams in Igbo land, it is therefore regarded as the father of all the food crops of the Igbos and it was also the most devotedly cultivated by the Igbo people. Back then, the cultivation of yam was the "measure of a man's social worth and industry".

During the pre-colonial era, tilling of the farmland is prohibited for women. This could be attributed to the fact that the act of tilling the land requires physical strength which only the men could conveniently provide. However, women shared in other fields of farming with the exception of tilling. The pre-colonial people of Awgu are esteemed successful farmers and they acquired titles such as Ezeji (king of yam), just to mention but a few. Cassava, also known as 'akpu' in Awgu local dialect was one of the crops cultivated in Awgu LGA. Different food materials were made from cassava, such as akpu (fufu), jiakpu or abacha - flakes of sliced cassava (tapioca) and the popular garri. There are other numerous pre-colonial food crops in Awgu which contributed immensely to the development of her agriculture. Such common crops included different types of vegetables which are rampantly grown in every household and its environment. Table 2.4 shows some common crops and vegetables grown in the various towns in Awgu LGA.

Table 3.4: Common crops and vegetables

Native names	English names	Botanical names
Anara	Garden egg	*Solanium masroscarpum*
Ahihaa	Vegetable jute	*Corchorus olitorus*
Akidi	Cowpea	*Vigna unguiculata*
Egwusi	Melon	*Coclacynthis*
Inine	Green or spinach	*Amaranttus*
Oha	Cam wood leaf	*Pterocarpus sayuxii*
Oka	Maize	*Zea mays*
Okwuru	Okro	*Hibiscus esculentus*
Onugbu	Bitter leaf	*Venouria amygdalina*
Ose	Pepper	*Capsicum frutescens*
Ugboghiri	Gourd	*Lagenavia isiceravia*
Ugu	Fluted pumpkin	*Telfaris occisdentalis*
Utazi		*Gongronema natifolia*
Ji	Yam	*Dioscorea*
Ede	Cocoyam	*Colocasia esculenta*
Akpu	Cassava	*Manihot esculenta*

Source: Author's compilation, 2018

Economic trees which could be found in Awgu Local Government Area are shown in the table 3.5.

Table 3.5: Economic Trees Grown

Native names	English names	Botanical names
Akpaka	Oil bean	*Rentaclethra maurophyllum*
Mbembe	Velvet tamarind	*Dialium guineense*
Nkwu	Palm tree	*Elaceis guineense*
Oji	Kolanut	*Cola acuminate*
Oloma	Orange	*Citrus aurantium*
Ube	Pear	*Dacryodes edulis*
Udara	African breviceps	*Chrysophyllum africanun*
Ukwa	Bread fruit	*Treculia Africana*

Source: Author's compilation (2018)

Some other fruits like mango (*mangifera indica*), guava (*gabonensis guinenesis*), cashew (*anacardium occidentale*) and coconut (aku oyibo or *cocus nucifero*) were introduced in Igbo land in the late ninetieth century by the Royal Niger Company and they were brought into Nkanu East by the missionaries. That could be the reason why these fruits have no Igbo names (Egbo, 2014, p. 47). Traditional agriculture in the towns comprising Awgu LGA would not be complete without a mention of animal husbandry. The act of domesticating animals was a very prominent phenomenon during the pre-colonial Awgu. Almost every family reared animals such as fowls (*phasianidae*), goats (*capra*), sheep (*ovis*), dogs (*canis* familiaris) and cow (*bos*).

These animals, together with other agricultural products, constitute a man's wealth. Although agriculture was the principal means of livelihood for the quantitative majority of the people of pre-colonial Awgu, trading was also common among the people. Trading was generally regarded as an act of buying and selling. The Awgu markets are named according to the four Igbo market days namely; *Eke*, *Orie*, *Afor* and *Nkwo.* Throughout the study area, it was mainly in the markets that the products of agriculture and local craft are exchanged which serves as the centre for economic transactions. Technologically, communities in Awgu LGA have a variety of specialty on which other economic foundation stood. The occupational specialty includes; carving, blacksmithing, sculpture, basket weaving and other miscellaneous activities like hunting, wine tapping etc. Awgu is full of economic activities that emanate from agriculture, the pivot of her economy and the base of all endeavours, which ranges from agriculture, trading, and indigenous technology which is interwoven as one angle of activities lead to the other.

3.7 Socio-Economic Development in Awgu Local Government

With respect to education, every community in Awgu LGA has at least one primary/elementary school and one secondary school, funded and managed by the State government. There are also large numbers of private nursery, primary and secondary schools in the local government. The local government hosts School of Basic Midwifery, Awgu and Special Science School, Ihe. There are also plans by the state government to relocate Enugu State College of Education (Technical) to Ihe town in Awgu LGA.

As it concerns the health sector, it is worthy of mention that in addition to the numerous private hospitals and clinics in the local government, there is a District Hospital in Awgu LGA. Again, almost every town in Awgu LGA has, at least one health centre or cottage hospital. In the area of water provision, it is unfortunate to note that in Nigeria, water scarcities in the rural communities have remained unabated. This is why there is the need for effective system of governance to regulate practices, protect the ecosystem and minimize uncertainties and risk. The water sector has been facing serious governance issues have in the local government. Successive governments in the study area have paid lip services to the issue of providing good and clean water for its citizens.

At present, people of some of the communities in the local government under study have to go to other neighboring communities to have access water, especially during the dry season. Some of the drinking water available in some communities is the hand-pumps. There is no doubt that this situation has contributed to the backdrop in both economic and social development of most communities in Awgu LGA. Lack of safe water in some of these communities, especially during the dry season has created both health; economic and social effects to the people.

According to the report of the United Nations Educational, Scientific and Cultural Organization (UNESCO, 2006), the world water crisis, usually associated with the lack of adequate water supply and sanitation for people is primarily a crisis of governance. This means that governance is very crucial in the water management issues of the developing countries of the world (UNESCO, 2006). This informed the reason for Goal 7, target 10 of the Millennium Development Goals aimed at halving by 2015 the proportion of people without sustainable access to safe drinking water and basic sanitation.

A good clean water supply and adequate sanitation system constitutes one of the most important factors in ensuring good health in a community. Improved water supply and sanitation systems were major elements of the public health measures that drastically cut death

rates and improve health levels in industrialized countries. In fact, diarrhoea, which is the largest killer in developing countries, is closely related to poor water quality. This is why there is an urgent need for clean water for drinking, cooking, bathing and other household needs had long been recognized.

It is estimated that over 2 billion people still lack safe domestic water supplies while 2.5 billion lack adequate sanitation (WHO, 2006). Undoubtedly, this statistics is true in most developing countries of Africa, Asia and Latin America where poverty has assumed endemic root. Understanding water risks in developing countries implies coming to terms with issues of unsafe drinking water and scarcity, which varies in time and space.

3.8 Regime by Regime Analysis of Service Delivery/Performance (1999-2016)

Between 1999 and 2016, several persons have been elected or appointed as Council Chairmen in Awgu local government. However, due to dearth of record, our analysis of service delivery/performance is limited to the regimes of Uche Cyril Anioke and Nnanna Mathanus Nze. These are the only regimes little data could be sought and relied on for analysis.

3.8.1 Uche Cyril Anioke's Regime (2008-2011)

It was under the administration of Uche Cyril Anioke that the old Enugu-Port Harcourt road that runs from Akpasha in Enugu South, through Ozalla, through Awgu, which has been in a deplorable state for more than 30 years was repaired. The 52.6 km road was asphalted by the Sullivan led administration of Enugu State in partnership with Awgu Local Government. Based on reports, Awgu local government, under Uche Anioke contributed about N900 million in the project which was billed to cost over N4 billion. His administration also asphalted the road leading to Amoli town; as well as the grading of some feeder roads in all the twenty communities that comprise Awgu LGA. Other achievements of his administration were the introduction of e-Governance in Awgu Legislative House; the establishment of a Centre for Information and Communication Technology in the Local Government Secretariat; as well as the connection of the NYSC State Orientation Camp at Awgu, which had been without electricity for a long time to the national grid (Nnadi & Obi, 2009:10).

Again, under the administration of Cyril Uche Anioke in Awgu LGA, the council sponsored some youths to Songhai Farms in Benin Republic on agricultural training. He equally provided a Hilux van for police patrol in the area, and also built a new Magistrates' Court with Judges' chambers (The Tide, October 28, 2011). However, four years in office as executive chairman, the impact of government could not be ascertained across the various communities that make

up the local government. This study is not availed relevant data regarding major tangible areas of service delivery to the various communities.

3.8.2 Matthaeus Nnanna Nze regime (2012-2015)

The local government administration in Awgu under Mathanus Nnanna Nze constructed several roads, such as the local government secretariat road, which is 1.2km, with double drainages; 3km Ohumagu Agbogugu/Amuri road; Ogwumabiri/Umuhu road, which is 1.3 km; the 7km road that connects Ezere and Awgunta; as well as the Ezere – Mgbidi road. The administration also constructed the Anike Chief Magistrates' Court at Ezere community, for the purpose of bringing justice closer to the people. It equally renovated Awgu High Court, in order to ensure efficient delivery of justice delivery (Enugu LGA News, November 23, 2016). It is important to note that it is the duty of local governments in Nigeria, especially with the inception of democracy, to ensure service delivery at the grassroots; supporting infrastructure through the building of low-cost homes, as well as building and maintaining of public parks. They are equally supposed to increase training opportunities for its citizens (Cavaye, 2000:11).

The various regimes in Awgu Local Government Area, from 1999 to 2016 are supposed to provide tangible projects that can better the life of people in the study area. However, this has not been so due to the institutionalization of corruption. Corruption is the greatest bane of local government administration in Nigeria. At the grassroots level, corruption has been canonically accommodated, entertained, and celebrated within the system (Ibietan & Ndukwe, 2014: 757). Corruption is a practical problem involving the outright theft, embezzlement of funds or other appropriation of state property, nepotism, and granting of favours to personal acquaintances (Harsh, 1993). Although, corruption is universal; the degree of its manifestation varies from system to system (Adeyemi, 2012:190).

Corruption has remained the major problem facing effective service delivery in the local government. Regrettably, democracy, which is assumed to be the antidote to corruption, has not lived to expectations in practice in the study area. This is the reason for the level of apathy, cynicism, and poverty, which is high among the rural dwellers. It is also important to note that "in spite of the establishment of the Independent Corrupt Practices and other related offences Commission (ICPC), corruption still thrives in our society" (Lawal & Oladunjoye, 2010: 232). Lack of funds is no more a constraint on local government performance, but mismanagement and misappropriation of the funds accruable to it (Lawal, 2000). Nowadays, men and women

who have been (s)elected to undertake leadership position at the grassroots level in Nigeria primarily seek means to enrich themselves as quickly as they can and ultimately run the budgets of their various localities aground without any visible developmental projects to show for it. Developmental projects, if any, are in place are thoroughly inflated (Lawal, 2001:13). Most local government chairmen see their position as opportunity to enrich themselves. The following examples are quite revealing. A very good example of such cases of embezzlement and misappropriation of funds was reported in the verification of inventory of Awgu local government councils, after the administration of Nnanna Nze. The report showed that a Yamaha generating plant, which was contained in the inventory register submitted by the store unit of treasury department, was missing. It was further revealed by the store keeper that the generating plant was removed from the store by a Personal Assistant to Hon. Nnanna Nze, who was immediate Chairman of Awgu LGA, on oral authority. Other findings made by the audit team were that the FMMCH bus belonging to the Health department taken from the driver by Hon. Justus Opah, the immediate past Supervisor for health under the pretext that he was going to Enugu to effect some repairs on a sound moving bus. The audit committee equally advised that the assistance of the Commissioner, Ministry of Local Government should be sought for urgent recovery of the bus (Nnamani, 2017).

In the same vein, the audit team observed that vehicles procured and monetized under the Nnanna Nze led administration in Awgu LGA did not reflect in the handover note. To this end, the audit team submitted the following: (a) No.1F & G Extract of approval seen (b) No due process on procurement followed (c) No store charge on the vehicles bought (d) No allocation documents on these vehicles (e) No proper valuation and payment thereon from benefited Officers (f) No evidence of competent and registered government valuer, as well as a valuation certificate made available to Audit to verify and obtain assurance desired (Nnamani, 2017).These kind of unethical conducts in the running of local government councils in Nigeria has rendered them financially impotent, hence incapable of providing basic needs to it citizens (Eboh & Diejomaoh, 2010: 12; Ibok, 2014). Due to lack of reliable data, the study could not get more on the performance chart of Mr. Nze. The study was not availed of relevant data on the performance of his administration across the communities that make up the local government area.

3.9 Conclusion

This section discussed the research methodology and the study area. The case study design with focus on qualitative approach was used. Data was collected through primary and secondary sources. The primary sources include interview questions administered to relevant stakeholders in the State and Local Government Joint Account System. This is due to their knowledge on the management and impact of the Joint Account system. Also data was sieved from textual sources which comprises textbooks, journals, official publications etc. The method of data analysis is mainly through content analysis. Further, the chapter discussed the study area which involves drawing insights on the history, culture and socio-economic dispositions of the people. This enabled for a direct assessment of the impact of the Joint Account system on the people. The chapter concluded with a brief regime by regime discussion of local government council chairmen from 1999 to 2016.

Chapter Four

Data Presentation and Discussion of Findings

4.1 Introduction

In this chapter, data presented were obtained through two major sources. Firstly, primary data for the study was obtained from an analysis of interviews conducted using the purposive sampling technique. This method of sampling technique was used because the researcher considered those persons interviewed knowledgeable enough on the subject matter. Secondly, the researcher did a careful examination of published and unpublished literature such as books, journal articles, technical reports and official documents, etc. relevant to the study. Data obtained from the research questions were used by the researcher to validate the objectives which guided the study. The findings and discussions are anchored on the basic objectives that drive the study. These are to identify the problems associated with the management of the joint account system; to examine the impact of the of joint account system on the performance of local government councils in the country; to discuss how the joint account system affects performance of Awgu Local Government Council especially in the areas of service delivery from 1999 to 2016 and to make recommends based on the findings.

4.2 The Problems Associated with the Management of State and Local Government Joint Account in Nigeria.

The problems associated with the management of the joint account according to respondents include lack of fiscal autonomy of the local governments, illegal deductions and diversion of local government monies by state governments, and delay in remittance of funds to local governments and deliberate withholding of local government funds by the state. The aggregate opinion of most respondents interviewed, in the course of the study is that lack of fiscal autonomy of the local governments in Nigeria; undue interference of state governments on the finances of local governments in Nigeria, and illegal deductions of local government monies by state governments, among others, were the problems associated with the management of the joint account system in Nigeria. Most of the respondents that were interviewed pointed out the issue of lack of fiscal autonomy as one of the problems faced by Awgu local government council to perform its statutory responsibilities. Responding to this ugly situation, a staff of the Local Government Service Commission in the State stated thus: “As a result of the constitutional provisions in the 1999 Constitution, local governments in Nigeria are only mere appendages of their parent-states, and the fiscal relationship between Enugu State and Awgu Local Government Council cannot be an exception.” This statement was re-echoed by a staff

of Enugu State Ministry of Finance who lamentably stated that "Nigeria's federal structure is designed in such a way that when a state sneezes, the respective local governments under its jurisdiction catch cold." Buttressing this assertion, Olaniyan writes: "…almost all the states of the federation now exhibit the tendency of usurping the powers, functions and roles of the local government by treating local governments as the appendages of the government at the state level. In most States, local governments are merely handpicked, appointed or selected by the state Governors (Olaniyan, 2013: 1).

Some scholars are of the opinion that the introduction of joint account system is not entirely bad, but the manner of spending monies from such joint account exclusively by the state chief executives that is condemnable (Ajeh, 2009; Sesan, 2004). To buttress this point, it was observed that between 1999 and 2012, there were several accusations against most state governors that the policies priorities of some of them are sometimes at variance with, and do not always take into considerations the peculiar needs of local governments under them. Most governors are not always mindful of the policy focus of local governments because they control the 'purse' of the local council of their states (Togun, 2010).

On the issue of illegal deductions and diversion of local government monies by state governments, one of the respondents interviewed who works in the Office of the Special Adviser to the Governor on Local Government and Political Affairs said that the issue of illegal deductions of local governments' funds by state governments is no more news. This position was equally affirmed by a staff in the Auditor-General's Office, as well as personnel of the Local Government Service Commission in the state. This was also corroborated by Togun (2010), who states that the monthly allocations that are expected to be given to local government councils are illegally deducted, diverted and sometimes mismanaged by the state governments

As regards the issue of delay in the remittance of funds meant for local governments, as well as the deliberate withholding of local government funds by the state, most of the people interviewed declared that the problem has contributed immensely to the poor performance of successive administrations in Awgu local government council. The inability of local governments in Nigeria to provide essential services at the grassroots is largely caused by the failure of state governments to remit local government funds from the joint account. Several scholars are of the view that the overbearing influence of state governments over the administration of local governments in Nigeria undermines grassroots development to a great

extent (Sobechi 2009; Agbani & Ugwoke 2014; Ojugbeli & Ojoh 2014; Otinche, 2014; Tonwe, 2014; Fatile & Ejalonibu, 2015).

The manner in which state governments misuse the finances of local governments in Nigeria has been generally identified as the principal retarding factor in the performance of local governments (Tonwe, 2014). Even the current President of Nigeria, Muhammadu Buhari in the Nation (2016) observes that the relationship between the states and local governments is not friendly. He stated thus: The states feel that they own local government, if they are of the same party. It is worse if they are not. This is a very serious constitutional problem and unless there is absolute clarity and transparency, the relationship will continue to be exploited against the interest of the ordinary people of the country (The Nation cited in Agunyai & Chukwudi, 2017: 2).

The interview session with the immediate past Chairman of Awgu Local government council was very revealing. When he was asked to share with us his knowledge of the State-Local Government Joint Account System, he categorically stated thus:

"*The operation of the State-Local Government Joint Account System here is very worrisome. Imagine a situation where the local government, as a tier of government is being treated as an attachment of the state government, instead of being seen as a distinct, but related tier of government. This is the reason why, when I was in office, we were continually denied of what accrues to us statutorily from the central government. We are in a frustrated and hopeless system that leaves us financially incapacitated. The worst is that any form of agitations would result in one form of sanction or the other by the state government*". (Interview).

He equally stated that the state and local government fiscal relations in Nigeria is not something to write home about. He noted thus:

"*Lack of fiscal autonomy of local governments in Nigeria is largely responsible for poor service delivery in our rural areas. At a point, during my tenure as the local government Chairman, I got fed up and decided to challenge the unnecessary deductions made from the monies meant for our local government council by the state government, but the resultant effect was that I narrowly escaped impeachment from my local government Councillors, which was state-sponsored. Thereafter, I was told by the Special Assistant to the Governor of the State on Local Government Matters that I should thank my stars…you had the guts to challenge the authority of the state government. Even though, I narrowly escaped impeachment, I was denied the opportunity to be re-elected the second time, when I indicated interest, due to the fact that I tried to ensure that whatever accrues to the local government council was what they got*".(Interview).

The position of the former Chairman of the local government council, as it regards the issue of lack of autonomy, which makes the local government to go cap in hand to the state government, thereby leading to poor grassroots development, was somewhat corroborated by the current Chairman of the Council. Even though the current local government Chairman, Hon. Stanley Atu, during the interview session was not as vocal as the former, probably because he is still in office, he said thus:

"*Everywhere in Nigeria, the relationship between state and local governments under them could be likened to that kind of relationship that exists between the School Principal and his Prefects. It is more or less a constitutional issue which must be addressed before things will go the way they are supposed to be*" (Interview).

In another development, a serving member of Enugu State House of Assembly, who equally maintained anonymity lamented about the treatment given to the local governments by the state government. He said:

"*The truth is that the operation of the State-Local Government Joint Account in Enugu State show that the financial autonomy of local governments is just in theory. The operation of the JAAC (Joint Accounts Allocation Committee) is structured in such a way that the state government has direct access to the local governments' funds from the Federation Account, and this is the reason why it is possible for them (states) to make deductions from account before it is disbursed to the local governments. These deductions that are made from the JAAC before distribution to the local governments make it impossible for the local governments to have adequate funds to cater for the services they are established to render to the people*" (Interview).

The interview held with a serving member of Enugu State Local Government Service Commission, as it regards the problems associated with the management of the joint account system shows that the operation of the State-Local Government Joint Account is faulty. He made mention of so many factors that have contributed to the poor operation of the State and Local Government Joint Account. According to him...

"*The method of management of the Joint Accounts Allocation Committee (JAAC), which indirectly keeps the local governments at the mercy of the state, is not justifiable. The JAAC should be democratic with the local governments making contributions on the distribution of the funds from the statutory account...the reason why the state government make use of caretaker committee appointed by the state*

governor to run the local governments in the state is not far-fetched. No member of the caretaker committees can muster the political will to oppose the position of the state, since they owe their mandate to the state governors that appointed them" (Interview).

In view of all these, one can reasonably infer, based on the aggregate views of people interviewed and data from secondary sources that lack of fiscal autonomy of the local governments, illegal deductions and diversion of local government monies by state governments, and delay in remittance of funds to local governments and deliberate withholding of local government funds by the state, among others, have been the major hindrances to the effective operation of the joint account system in Enugu State.

4.3 The impact of the State and Local Government Joint Account system on the performance and fiscal autonomy of local government councils.

The fiscal autonomy of local government councils are derived from the concept of fiscal federalism. By way of definition, fiscal federalism has to do with the transfer of functions, resources and authority to peripheral levels of government. For Osakwe (1999:524) it is concerned with the "disposition of tax powers," retention of revenue and methods adopted in sharing centrally collected revenue in accordance with the constitutional responsibilities of all levels of government. In the attempt to define local government autonomy, Ogunna cited in Eme & Izueke (2013:100-101) states that it can be referred to as "the freedom of the local government to recruit and manage its own staff, raise and manage its own finances, make bye-laws and policies, and discharge its functions as provided by law without interference from the higher governments. Another scholar stated that financial autonomy of local government should mean the freedom of a local government council to impose local taxation, generate revenue within its assigned sources, allocate its financial and material resources, determine and authorize its annual budgets without external interference (Okafor, 2010 cited in Eme & Izueke, 2013: 101).

Most of the respondents affirm that the management of the joint account empowers state governments, thereby, eroding the fiscal autonomy of local government councils in Nigeria. Most of the respondents equally noted that in Nigeria, fiscal relations between the state and local government councils are lopsided. Hence, a scholar noted that 'fiscal relation reflects the nature of any federation' (Ayoade, 2005:53). Arguing further, Onah (2007:101) submits that the status enjoyed by any of the tiers of government in the federal structure can only be determined by the statutory and real powers it wields.

Section 7 (6) (b) of the 1999 Constitution of Nigeria explicitly prescribes that 'the House of Assembly of a State shall make provisions for statutory allocation of public revenue to local government councils within the state'. Other issues concerning the constitutional provisions for the statutory allocation of public revenue to local government councils are provided thus:

"The amount standing to the credit of local government in the Federation Account shall also be allocated to the states for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly" (Section 162 (5) of the 1999 Constitution of Nigeria).

It is important to note that the Constitution further provided for the 'State Joint Local Government Account', principally under the management of state governments in the country. It states:

"Each state shall maintain a special account to be called 'State Joint Local Government Account' into which shall be paid all allocation to the local government councils of the state from the Federation Account and from the government of the state" (Section 162 (6) of the 1999 Constitution of Nigeria).

The constitution, in section 162 (7) further state that "each state shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly." A close look at these provisions show that states are legally charged with the responsibility of overseeing the affairs of the local government councils. This view was corroborated by some scholars who were of the opinion that such arrangement literarily entrusted unto state governments the guardianship of the local government funds from the Federation Account (Chikendu & Nwanegbo, 2005:199).

Two former Chairmen of Awgu Local Government, Ugonna Ibe and Nnanna Nze, who were interviewed, decried the high handedness of the state government towards the fiscal autonomy of local government councils in Nigeria. One of them, Nnanna Nze opined that members of the Joint Local Government Account Allocation Committee, at the behest of the Governor of the state, device several strategies to deduct allocations that are statutorily meant for the local government councils in the state. Both the former local government chairmen interviewed said that the way and manner with which state governments in Nigeria deduct illegally the allocations meant for local government councils constitute the major hindrance to grassroots development.

This statement was re-echoed by several scholars. It was opined that "…because the federal government was statutorily obliged to pass the allocation for the local government units to the supervising state government for distribution to them, most of the states often misappropriated the allocation from their respective local government unit" (Bello-Imam, 1996:50). It was also argued that... "Local government is well funded, but unfortunately these resources do not get to them. The problem is the issue of indirect funding and this confirms the extent of exploitation by the state government" (Agu, 2007:89). He further submitted that local government has no real control over her resources as a result of the lack of autonomy. He equally stressed that the "practical denial of autonomy to local government councils affected local government resources and therefore created problems in the local government system in Nigeria as much of the resources from the central authority are siphoned by the state governors" (Agu, 2007:94).

Furthermore, it is pertinent to note that the powers and responsibilities of local government councils in Nigeria are somewhat ambivalent. The 1999 constitution of Nigeria Constitution legitimized local government as a third tier of government. It provides in various sections the nature, number and names, functions, funding and many other issues that are meant to guarantee constitutional autonomy of local governments in the country. Some of the provisions of the Constitution include the following:

i. Section 1 (2), the 1999 Constitution provides that "Nigeria shall be a Federation consisting of States and a Federal Capital Territory."
ii. Section 3(6), it also provides that "There shall be 768 Local Government Areas in Nigeria as shown in the second column of Part I of the First Schedule to this Constitution and six area councils as shown in Part II of that Schedule" making the number of local governments 774;
iii. Section 7 (1) provides that the system of local government by democratically elected local government councils is under this constitutional guaranteed, and accordingly, the government of every state shall ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils;
iv. Section 7(5) provides that "The functions to be conferred by Law upon local government council shall include those set out in the Fourth Schedule to this Constitution."
v. Section 8 provides a complex procedure for creating states or local government. Section 8 (3) in particular provides for a bill for a law of a House of Assembly for purpose of creating a new local government area to be passed by the National Assembly;

vi. Section 8 (5) provides that “An Act of the National Assembly passed in accordance with this section 8 (3) shall make consequential provisions with respect to the names and headquarters of State or Local government areas as provided in section 3 of this Constitution and in Parts I and II of the First Schedule to this Constitution”

vii. Section 8 (6) provides “for the purpose of enabling the National Assembly to exercise the powers conferred upon it by subsection (5) of this section, each House of Assembly shall, after the creation of more local government areas pursuant to subsection (3) of this section, make adequate returns to each House of the National Assembly (FRN, 1999).

The arrangement of the 1999 Constitution of Nigeria also allows for statutory allocation of public revenue from the federation account to states and local governments. In Section 7(6), the Constitution declares: (a) the National Assembly shall make provisions for statutory allocation of public revenue to local government councils in the Federation; and (b) the House of Assembly of a State shall make provisions for statutory allocation of public revenue to local government councils within the State (FRN, 1999).

In Section 162, the Constitution provides details about allocations to local governments thus:

i. Sub-section 3 states: “any amount standing to the credit of the Federation Account shall be distributed among the Federal and State Governments and the Local Government Councils in each State on such terms and in such manner as may be prescribed by the National Assembly.”

ii. Sub-section states that “the amount standing to the credit of Local Government Councils in the Federation Account shall also be allocated to the State for the benefit of their Local Government Councils on such terms and in such manner as may be prescribed by the National Assembly.”

iii. Sub-section 6 and 7, it declares that “each state shall maintain a special account to be called "State Joint Local Government Account" 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;” and that “Each State shall pay to Local Government Councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly.”

iv. Sub-section 7 and 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 on such terms and in such manner as may be prescribed by the House of Assembly of the State" (FRN, 1999).

In Nigeria, local government councils are created by statutes which specify their functions, powers and duties. Even though they are somewhat subordinate to the state, they also act within the scope of their authority, and this means that they are autonomous (Kunle, 2004). As the third tier of government, they are basically established to bring government nearer to the people, by providing grassroots development to the people. Therefore, to ensure that the functions are effectively performed, local governments are given certain powers such as making of bye-laws, licensing, maintenance of laws and order, collection of rates, registration of births, deaths and marriages, etc. (Mark, 2010; Zebudin, 2011).

Nevertheless, a close look at the constitutional provisions on local government show some degree of ambivalence. For instance, local governments are primarily to be created by state laws. However, the further directive of the type of local government to be created is not taken seriously by many states, and this has created room for maneuverings to create all kinds of non-democratic local governments. Furthermore, states go ahead to create local governments without ensuring the fulfillment of the last process of passing the bill by the National Assembly (Okechukwu, 2014: 563). During the administration of President Olusegun Obasanjo as Nigeria's democratically elected President, precisely in 2004, he threatened to withhold the federal allocations of states like Lagos, Ebonyi, Kastina, Niger and Nasarawa that created new local governments (Obianyo, 2005). Due to the threat from the Office of the then President, some of these states swiftly converted their newly created local governments into 'Development Centers'. However, Lagos State government went ahead to operate its thirty-seven newly created local governments system, treating them at par with the existing twenty local governments that were recognized by the constitution. Consequently, federal allocations accruing to local government councils in Lagos State were suspended.

The foregoing reveals the dominance of state governments over the local councils. The Constitution recognizes local governments as the third tier of government. The same Constitution gives local governments the power to create local governments. This creates a problem in the system whereby states dominate and exploit the space of local government councils. This creates problems as the constitution has failed to effectively resolve the issue of functional boundaries of states in relation to the autonomy of local government councils.

4.3.1. The impact of the State and Local Government Joint Account on Grassroots Democracy and Performance of Councils

On the issue of the state government's reluctance to establish democratically elected government in the local councils in Nigeria, majority of the representatives of the Town Unions in the twenty communities that comprise Awgu Local Government Area, who were interviewed expressed their worry towards the state government's preference of using appointed care taker committees to run local government councils under its jurisdiction. One of them, Chief Raphel Nweke, who is the President of Mgbidi Town Union stated thus: "The use of caretaker committee to administer the affairs of Awgu LGA is fast becoming a culture; the same applies to virtually all states of the Federation". Since the return to democracy in 1999, many states have continued to appoint non-democratically elected local government councils, and this is a flagrant disrespect to the provisions of Section 7(1) of the 1999 Constitution.

In the same vein, Mr. Geoffrey Ude, who is the town Union President of Mgbowo Community, when asked of his opinion concerning the continuous use of Caretaker Committees by the State Government, as against the constitutional provision for the use of a democratically elected Local Government Council Chairmen. He had this to say:

"*What else do you expect from the Governor of the State other than what you are witnessing now? Have you forgotten how the governor came into power, albeit through election? Is he actually the popular choice? Can you recall the kind of money that he and his political godfather spent to ensure that he became the governor? Do we need diviners to tell us that he has so many politicians to settle, now that he has assumed office? Have you ever asked yourself what informed his preference for the use of caretaker committees in the local government council instead of democratically elected Council Chairmen? I want to tell you that the reason is not far-fetched. Need I tell you that diversion of funds meant for the seventeen local governments in the state remains one of the quickest means of enriching himself and his cronies, and as well sustain his political machinery? The smoothest way of actualizing this dubious dream is by ensuring that whoever runs the affairs of any of the local governments in the state must be answerable to him, and not the people, hence the choice of caretaker committees in the LGAs*" (Interview).

There are also scholars who noted that there is high degree of usurpation of local government functions and revenue by the state governments and this undermines the autonomy of local governments in Enugu State. For Aliyu, Afolabi and Akinwande (2013: 77), it is worrisome that in Nigeria, most of these powers have been taken over by the state governments because local councils are not being run democratically. It was further observed that the reluctance of

state Governors to conduct council polls is a pathway to steal funds (Kunle, 2004; Hickey, 1990). Therefore, the use of non-elective local government officials has made local government councils appendages of the state, as these officials cannot have the constitutional effrontery to question authoritative directives that are inimical to the existence of local councils. It is no gainsaying that the character of non-conformity with democratic principles to have elected council chairmen in most states of the federation in Nigeria is driven by personal aggrandizements (Aliyu, *et al*, 2013:77).

Owing to the fact that the local government council chairmen are not elected, but nominated, they carry out the dictates of the state government without questioning. This was buttressed thus:

> "*The state Governors hold the axe to 'exercise' control over the local governments when there is no elected council officials in place. Conversely, the nominated council officials do not have much to say or contend with the directives of State Governors that put them in office. This lack of democratic legitimacy upon which the 'hand - picked' council officials could lean easily erodes and impairs their performances*" (Aliyu, *et al*, 2013:78).

Most states in Nigeria have now made it a tradition to appoint care taker committees instead of the constitutionally laid down provision for the establishment of democratically elected local government councils (Okechukwu, 2014: 564). This largely contributes to the reason majority of the local governments in Nigeria are mostly neglected, abused, politicized and marginalized (Obikeze & Obi, 2004).

Moreso, Mr. Ngene Christopher, the then Special Adviser to the Governor of the State on Local Government, between 2007 and 2015, when asked to comment on the preference of the state government in the use of caretaker committees instead of elected Council Chairmen to run the affairs of the local government responded thus: "the reason is because every Governor will want puppets that will do their bidding at all times". Even though there are so many legal loopholes created by the 1999 Constitution, which made the local governments to have ambivalent outlook; they (the State Governors) are still not comfortable with democratically elected local government officials. The preference will continue to be for caretakers who will always be appendages of their State Governors." This submission by the immediate past Special Adviser to the Governor on Local Government is a representation of the summary of what other respondents said concerning whether the management of the joint account

empowers state governments and erodes the fiscal autonomy of local government councils in Nigeria or not.

Other respondents that commented on the management of the joint account, especially in terms of how the system empowers state governments and erodes the fiscal autonomy of local government councils in Nigeria, were two staff of Enugu State Local Government Service Commission, who preferred their anonymity to be treated with utmost confidentiality, spoke extensively on the above subject matter. One of them stated with this adage:

"*A dog is not supposed to eat the bone tied around its neck, but that is exactly what the state government do whenever they delay, deduct, or worse still, divert money that ought to be released fully to the local government councils for grassroots development. When this happens, the state government that should be the supervisor of the activities of local government councils will now lack the moral right to do so. This is the reason why local government Chairmen are in the habit of siphoning the remnant that is released to them by the state government. The implication is that there will continue to be gross underdevelopment of the affected communities in such local governments*" (Interview).

The other respondent from the State Local Government Service Commission stated categorically that the role of the Joint Accounts Allocation Committee (JAAC) is averse to the pursuance of local government autonomy. Rhetorically, he asked: "how can there be effective grassroots development in Nigeria when it has become a norm for state governments to make ungodly deductions from funds that are meant to be used to run the various local government councils in the state? The way they deduct these money makes one who is not an insider to think that it is statutory. It is really not helpful for grass root development.

Another interview that was very informative was that which was granted to a current member of Enugu State House of Assembly, who equally wanted his opinion to be treated with anonymity. He talked extensively on the management of the joint account, and how it empowers state governments at the expense of the fiscal autonomy of the various local governments in the state. He said that the financial challenges that have beleaguered local governments in Nigeria precipitated the idea of having a joint account System for the Unified Local Government system in Nigeria, under the supervision of the State Government. Continuing his expository on the subject matter, he lamented thus:

"*Contrary to the protection of the allocation of local governments as envisaged by the Constitution, it is embarrassing to note that the Joint Account System continues to be engulfed with various kinds of manipulations such as illegal deductions,*

diversions and delay in the release of council's allocation from the Joint Account System by the state governments. The various state governments over manipulated the Joint Account to the utter detriment of the local governments" (Interview).

It is important to state that due to its defectiveness, the joint account system was abrogated in 1989. Therefore, in an effort to address these anomalies, the regime of General Ibrahim Babangida ensured that local governments are funded directly. He (Babangida) "gave allocation direct to the Chairmen and not through the State Joint Account" (Agu, 2007:82). This submission was re-echoed by another scholar who said that under Babangida, "the Constitution provides that share of local government be allocated directly to local governments (Agbayere, 1997:116), whereas it has to pass through the state governments in the past. As a matter of fact, it was during the regime of Abdulsalami Abubakar that the Joint Account System found its way again into the 1999 constitution. It was observed that when Abubakar came into power and drafted the 1999 Constitution, "the process of direct funding to local governments was changed and it was incorporated into state joint account" (Agu, 2007:83).

Furthermore, a former Chairman of Awgu local government council, Hon. Ekene Ude stated that the intention of government on the Joint Account system to enable the state government play a supervisory role over the local governments is a good one. This is because the system would have helped to reduce corruption inherent in the local government system. He equally stated that bringing the supervision of the account under the state government was a plan well made to check and instil fear in the mind and mentality of the local council executives. However, little did the policy makers know that this system would be converted to a gold mine by many state predators. Their interference became abysmal and detrimental to local government productivity. The frequent deductions, diversions and delays of the local government allocation is bringing untold anguish and outright frustration to the managers of the local government.

Recounting his experiences while in power, he said:

"When I was in power, I tried to resist some of these ungodly practices, with a view to bringing the dividends of democracy to the people. Unfortunately, the whole arsenal of the state was unleashed against me, such that even the very persons, whose welfare I was fighting for supported the state government because of the fact that money was shared to them. Opinion leaders that should advocate for the wellbeing of their people deserted me. Local government councillors were given money to impeach me. The state government used all the paraphernalia at its disposal to ensure that I am muscled out of power. The experience is very

devastating, and this speaks ill of the type of system we operate in this country" (Interview).

In this section, interview was granted to different groups of persons who are relevant to the study, due to their in-depth knowledge on the management of the State and Local Government Joint Account system in Nigeria. Following from their responses, it was observed that the state government prefers making use of appointed care taker committees to run local government councils under its jurisdiction, instead of the use of democratically elected local government managers for their selfish interests. The use of those non-elective local government officials have made local government councils appendages of the state. These officials lack the boldness to question authoritative directives that are inimical to the existence of local councils. Also, there is flagrant display of high handedness by the state governments towards the fiscal autonomy of local government councils in their jurisdiction. Hence, the reason for incessant delays, deductions and diversion of funds that are statutorily meant for the local government councils by the Joint Account Allocation Committee, at the behest of the governor of the state. Furthermore, it was noticed that the operation of the Joint Accounts Allocation Committee (JAAC) is at variance with the pursuance of local government autonomy. Notably, all these corrupt practices by the state over the funds that are meant for the running of the local government councils under them constitute one of the major hindrances to grassroots development in Nigeria. In the light of these, it is imperative to state that the fiscal relations between the state and local government councils are lopsided. To this end, it is thus, observed that the management of the joint account system empowers the state government at the expense of the fiscal autonomy of local government councils under its jurisdiction. This infringes on grassroots democracy and hampers the performance of local councils.

4.4 The impact of State and Local Government Joint Account system on service delivery at Awgu Local Government Council from 1999 to 2016.

Prior to 1976, local governments in Nigeria were not well funded and state governments were not providing any funds to the local government councils within their jurisdiction, hence the introduction of the State-Local Government Joint Account. With this development, the statutory allocation from the Federation Account and ten percent (10%) of the internally generated revenue of the parent-state can be paid into this special account for the benefit of the local governments (Agunyai, & Etembo, 2017: 5). The joint account was designed in such a way that the state distributes and supervises the spending of the funds by local government councils within their area of operation (Section 162 (6) of the 1999 Constitution).

It is pertinent to note that the joint account system was basically established to make funds available to the coffers of the local governments through the federal allocations and ten percent of the internally generated revenues of state. This is to enhance state-local fiscal relations as against what was obtainable before the joint account system. Other objectives are to encourage effective supervision of local governments spending by the state; to ensure that funds from the joint account are judiciously expended on service delivery and grassroots development; and to strengthen federal-local fiscal relations unlike what existed prior to the 1976 local government reform in Nigeria (Agunyai, & Etembo, 2017: 6). Local government councils are saddled with the responsibility of providing certain basic social services to the people at the grassroots level. By social service delivery, we are referring to the tangible and intangible goods and services which the government provides for the citizenry partly from tax payers money. It could also be seen as the provision of social services, such as potable water supply, repair of local roads, primary healthcare delivery, sanitation, maintenance of cemeteries etc. All these are geared to enhance the quality of life of the citizens.

Evidence from the interviews conducted show that even though there has been a culture of delay in remittance of funds meant for local government councils in Enugu state, it is a known fact that from 1999 to 2016, successive administrations in Awgu local government have not fared better in the judicious use of the remitted funds for grassroots development. A notable community leader in one the towns stated thus: “the poor rate of grassroots development in Awgu local government can be largely attributed to the corrupt nature of politicians who occupy leadership positions in the local government area”. This is in line with the views of Ibietan and Ndukwe (2014) who averred that corruption is the greatest bane of local government administration in Nigeria.

Furthermore, the people interviewed were of the opinion that even though the state government usually make deductions from the joint account, most often they do not remit their own ten percent (10 %), the little ones that are remitted to Awgu local government council are not judiciously used to deliver services to the people. They are of the position that officials of the state government compel chairmen of local government councils in the state to sign that they have collected the full amount standing to their credit in the joint account when in actual fact, nothing like that happened. They maintain that sometimes, expenses incurred by the state government are charged to the account of local government councils, especially expenses that are connected to the running of the ruling political party in the state, etc.

Some of the ward councilors who were interviewed are of the view that the funds from the joint account are not properly managed. They equally maintained that there is lack of accountability and that these are some of the reasons behind the problem of development and service delivery. One of them has this to say: "Can you believe that a councilor representing his people at the local government does not know how the remitted funds from the joint account is spent. How can there be service delivery in Awgu Local Government area when the principle of separation of powers is not observed. For development to be, there must be checks and balances, and that we have not seen yet." This is supported in the views of Agbani and Ugwoke (2014). It is very clear that the desired rural development and transformation of the economy can only be achieved if funds meant or allocated to the local government councils from the joint account are properly utilized by financial managers in the local government system (Agbani and Ugwuoke, 2014: 148).

The local government staff interviewed said that the moment the local government chairman manages to pay staff salaries, other funds are diverted into private use, at the expense of service delivery. Stressing on the level of corruption in Nigeria's local government councils, Alao, Osakede and Owolabi (2015:17) stated thus:

"Almost every council position, whether of elected council or appointed staff, has its salary and also its additional income through corrupt activities. Corruption and bribery fit into internal and external political conflicts in the council. In fact, they form a major political aspect of local government".

Most of those interviewed decried the rate at which qualitative education has continued to dwindle in Awgu local government council. The Leader of Awgu Legislative Council between 2007 and 2011 was one of the respondents that were very vocal over the poor service delivery, especially in the education sector. He stated thus:

"Sincerely, the way the local government is being run here is a very big problem to the provision of quality education. Imagine a situation where there is little or no provisions of adequate infrastructure in most of the schools here; teachers are not given the kind of incentives that can boost their morale for optimal service delivery; teaching equipments are hardly provided for; even when embargo was lifted on the recruitment of teachers in the primary and secondary schools, it became an opportunity for politicians to settle their loyalists, to the detriment of the merit system. At the end of the day, less qualified teachers were recruited".

Furthermore, most of the respondents maintained that between the period of 1999 to 2016, successive administrations in the local government have not lived up to expectations in the

delivery of quality and affordable health care services for its inhabitants. They are of the view that there are inadequate facilities and qualified personnel to man the primary health care centers. A Secretary of one of the towns in the local government, who chose to be anonymous, said that the way the health care system is being managed in the local government is very condemnable. He concluded by saying that he can never patronize any of the primary health centers in the local government. Others interviewed are unanimous in their opinion about the poor state of health facilities and equipment in the health centers and cottage hospitals in the local government.

As it concerns the provision of roads, culverts and drainages, most of those interviewed believe that the local government has not functioned well in the area of road construction. This was held by the various community leaders in the local government. They equally decried the poor level of service delivery in other sectors such as agriculture, provision of portable water, rural electrification, etc. The Summary of Federal Account Allocation Committee (FAAC) Disbursement to Awgu Local Government Council between the periods of 2010-2016 is shown in Table 4.1

Table 4.1: Federal Account Allocation to Awgu LGA (2010-2016)

Year	Total allocation from the Federal government (Naira)	Deductions by State government (Naira)	Remaining allocation after deductions (Naira)	Deductions by State government (%)
2010	3,092,787,629.18	742,269,031.00	2,350,518,598.18	24
2011	2,695,569,102.97	512,158,129.56	2,183,410,973.41	21
2012	2,695,569,102.97	512,158,129.56	2,183,410,973.41	20
2013	2,695,569,102.97	458,246,747.50	2,237,322,355.47	19
2014	2,695,569,102.97	485,202,438.53	2,210,366,664.44	24
2015	2,695,569,102.97	350,423,983.39	2,345,145,119.58	23
2016	1,222, 049, 804.13	134,425,478.45	1,087,624,325.68	22
Total	**17,792,682, 948.16**	**3,194,883,937.99**	**14,597,799,010.17**	**100**

Source: National Bureau of Statistics /Office of the Accountant General of the Federation (February, 2018: 40).

Table 5.3.1 summarized the Federal Account Allocation Committee (FAAC) disbursement to Awgu local government council between the periods of 2010 and 2016. It shows that between 2010 and 2016, the federal allocations to the local government after deductions by the state government is about fourteen billion, five hundred and ninety-seven million, seven hundred and ninety-nine thousand naira (N14,597,799,010.17). Another report shows that the total net allocation for Awgu local government council between May 1999 and December 2016 was twenty billion, seven hundred and fifty-seven million, eight hundred and forty-five thousand, two hundred and two naira nine kobo (N20, 757, 845, 202.09)

(*http://www.slideshare.net/statisense/local-government-allocations-may-1999-to-december-2016).* The later is a more inclusive report because of its wider coverage, even though it is not in tabular presentation.

Table 4.2: Generated Revenue by Awgu Local Government Council (1999-2016)

Internally Generated Revenue (IGR)	**Year**	**Amount (#)**
	1999	l,210,170.00
	2000	1,310,650.55
Collection of rates (tenement rates, capitation rates, etc.).	2001	1,495,285.25
	2002	l,290,555.55
	2003	1,380,000.15
Licensing of radio, television, bicycles, trucks & wheelbarrows.	2004	l,215,550.00
	2005	l,050,000.00
	2006	1,502,200.00
Fees from motor parks, markets & public conveniences.	2007	1,050,250.15
	2008	l,620,600.50
	2009	l,105,100.00
Fees generated from the control and regulation of our-door advertising shops, kiosks, restaurants, bakeries, etc.	2010	l,315,155.00
	2011	1,381,950.25
	2012	l,010,670.85
	2013	l,450,100.00
	2014	l,008,160.00
Earnings from commercial enterprises, etc.	2015	l,522,050.25
	2016	1,585,330.75
	Total	**23,503,779.25**

Source: Department of Finance, Awgu Local Government Council

Table 5.3.2 shows that the revenue generated by Awgu local government within the period under study was total of about twenty-three million, five hundred and three thousand naira (N23, 503,779.25).

Table 4.3: Completed and Abandoned projects in Awgu L.G Council (1999-2016)

Completed projects in Awgu LG from 1999 to 2016	**Amount (N)**	**Abandoned projects in Awgu LG from 1999 to 2016**	**Proposed amount for the project**
Education Sector: Construction/renovation of primary school classroom blocks in the following places: Central School, Ihe; Community Primary Schoo, Owelli; Central School, Ituku; Model Primary School, Amoli; Central School, Agbudu; Community Primary School, Ugwueme; Central School, Awgunta; Central School, Ezere; Community Primary School,	N80,881,408.50	Abandonment of the proposed construction/renovation of classroom blocks in Central School, Ogugu; Community Primary School, Ugbo-Okpala; Central School, Isu-Awaa; Central School, Ogbaku; Community Primary School, Abogugu; Model Primary School, Nenwenta; Central School, Mgbidi; Central School, Nkwe; Central School, Awgu and	N9, 556, 221

Mgbowo and Central School, Mmaku Construction/renovation of secondary school classroom blocks in the following: Abandonment of the proposed construction/renovation of classroom blocks in Central School, Ogugu; Community Primary School, Ugbo-Okpala; Central School, Isu-Awaa; Central School, Ogbaku; Community Primary School, Abogugu; Model Primary School, Nenwenta; Central School, Mgbidi; Central School, Nkwe; Central School, Awgu and Community Primary School, Obeagu. Supply of teaching equipments in Central School, Ihe; Community Primary School, Owelli; Central School, Ituku; Model Primary School, Amoli; Central School, Agbudu; Community Primary School, Ugwueme; Central School, Awgunta; Central School, Ezere; Community Primary School, Mgbowo and Central School, Mmaku		Community Primary School, Obeagu. Abandonment of the proposed construction/renovation of classroom blocks in Central School, Ihe; Community Primary School, Owelli; Central School, Ituku; Model Primary School, Amoli; Central School, Agbudu; Community Primary School, Ugwueme; Central School, Awgunta; Central School, Ezere; Community Primary School, Mgbowo and Central School, Mmaku Abandonment of the proposed construction/renovation of classroom blocks in Central School, Ogugu; Community Primary School, Ugbo-Okpala; Central School, Isu-Awaa; Central School, Ogbaku; Community Primary School, Abogugu; Model Primary School, Nenwenta; Central School, Mgbidi; Central School, Nkwe; Central School, Awgu and Community Primary School, Obeagu.	
Health Sector: Construction, renovation, fencing and supply of medical equipments to various primary healthcare centres in Agbogugu, Ihe, Isu-Awaa, Ituku, Ogugu, Ugbo, Awgu, Amoli, Mgbidi, Ezere, and Nkwe towns.	N65,910,341.75	Abandonment of the proposed construction of primary healthcare centres in Ogugu, Ugbo, Isu-Awaa, Ogbaku, Abogugu, Nenwenta, Mgbidi, Nkwe, Awgu, Obeagu towns.	N8, 332,700.00
Water supply: Provision of boreholes with reservoir tanks and pipes for water reticulation in the following towns: Agbogugu, Ihe, Isu-Awaa, Ituku, Ogugu, Ugbo, Awgu, Amoli, Mgbidi, Ezere, and Nkwe.	N19, 156, 800	Abandonment of the borehole project with reservoir tanks and pipes for water reticulation in Owelli, Ugwueme, Mgbidi, Awgunta, Agbudu, Mmaku, Ogbaku, Obeagu, Mgbowo, Nenwenta.	N5, 246,300
Road const./rehabilitation:	2,161,000,000	Grading and construction of network of roads with waterways	N7,786,500

Asphalting of 52.6km old Enugu-Port Harcourt from Akpasha - Ozalla – Awgu (in partnership with the state government); Asphalting of the road leading to Amoli town; Asphalting of the road leading to Agbogugu town; grading of Ogbaku – Ogugu feeder road and the Awgu – Ugwueme feeder road.		such as Ogugu - Owelli road; Isu-Awaa – Ituku road, Ihe – Agbudu road, Nkwe – Ezere road, Mgbidi – Mmaku road and Ogbaku – Ihe road.	
Agricultural Sector: Supply of fertilizer to farmers in the area; procurement of agricultural tools and implements; sponsorship of some youths in the local government to Songhai Farms in Benin Republic for agricultural training.	N8,457,888.34	Establishment of palm plantation at the following towns: Awgu, Mgbowo, Mgbidi, Ugwueme, Awgunta, Owelli, Amoli, Ihe, Agbudu, and Ituku.	N1,679,387.00
Rural Electrification: Purchase/installation of 300 KVA transformers and installation of security light in some of the towns in the local government; connection of the NYSC State Orientation Camp at Awgu to the national grid.	N32,662,854	Abandonment of purchase of transformers for Ugwueme, Awgunta, Nenwenta and Mgbidi towns	N6, 105, 245
Judicial Organ: Construction of a new Magistrates' Court with Judges' chambers; construction of Anike chief Magistrates' Court, Ezere; renovation of Awgu High Court.	N26, 400, 800		
Information & Communication Technology: Establishment of an Information and Communication Technology Center in the Local Government Secretariat.	N12, 822,500		
Markets and Motor Parks: Construction of shops, renovation of markets and motor parks in five of the towns in Awgu LGA.	N41,744,644.52	Abandonment of the proposed construction of shops, renovation of markets and motor parks in 8 of the towns in Awgu LGA.	5, 210, 345.00
Tourism		Abandonment of Awgu Game Reserve project	1,250,570.00
Total amount for completed projects	N2,449,037,023.11	**Total estimate for abandoned projects**	31,588,268

Source: Department of Works, Awgu Local Government Council (2017)

Table 5.3.3 shows the list of completed and abandoned projects in Awgu local government council from 1999 to 2016. Information on the table indicates that about N2, 449, 037, 23.11 about two billion, four hundred and forty-nine million and thirty-seven thousand naira was spent on capital projects, while twelve billion, seven hundred and seventy-three million, eight hundred and twelve thousand, seven hundred and ninety-four naira, sixty-six kobo (N12, 773,812,794.66) was spent on recurrent expenditure within the period under study (See table 5.3.4).

Table 4.4: Recurrent Expenditure in Awgu L.G Council (1999-2016)

Year	Amount (Naira)
1999	667,080,435.11
2000	630,879,512.21
2001	687,665,121.12
2002	554,777,634.19
2003	498,781,675.14
2004	554, 321,512.32
2005	492,876,416.18
2006	406,432,081.23
2007	574,583,050.31
2008	582,985,500.64
2009	656,761,883.13
2010	610,207,439.27
2011	637,364,389.36
2012	637,364,389.36
2013	594,928,942.19
2014	584,146,665.78
2015	438,058,047.83
2016	515,561,076.18
Total	**10,324,775,771.55**

Source: Department of Finance, Awgu Local Government Council.

Report has it that between May 1999 and December 2016, the total net allocation for Awgu local government council was twenty billion, seven hundred and fifty-seven million, eight hundred and forty-five thousand, two hundred and two naira nine kobo (N20, 757, 845, 202.09); while the revenue generated by Awgu local government within the period under study was totalled about twenty-three million, five hundred and three thousand naira (#23,503,779.25) (See table 5.3.2). Therefore, the total net allocation to the local government, which is twenty billion, seven hundred and fifty-seven million, eight hundred and forty-five thousand, two hundred and two naira nine kobo (N20, 757, 845, 202.09) plus the IGR of twenty-three million, five hundred and three thousand, seven hundred and seventy-nine naira

nine kobo (N23,503,779.25) will amount to about twenty billion, seven hundred and eight one million, three hundred and forty-eight thousand, nine hundred and eighty one naira, thirty-four kobo (N20,781,348,981.34).

On the other hand, table 4.5 shows the list of completed and abandoned projects in Awgu local government council from 1999 to 2016. Information on the table indicates that two billion, four hundred and forty-nine million and thirty-seven thousand, twenty-three naira, eleven kobo (N2,449,037,023.11) was spent on completed capital projects, while twelve billion, seven hundred and seventy-three million, eight hundred and twelve thousand, seven hundred and ninety-four naira, sixty-six kobo (N12,773,812,794.66) was spent on recurrent expenditure within the period under study (See Table 4.5).

Table 4.5: Summation of funds received

	Amount (Naira)
Net allocation from federal government to Awgu local government from May 1999 to December 2016	N20, 757, 845, 202.09
Internally Generated Revenue	N23, 503,779.25
Total Revenue Generated (Net Allocation + IGR)	N20, 781,348,981.34
Recurrent expenditure	N10, 324,775,771.55
Capital project	N2, 449,037,023.11
Total Expenditure (Capital + Recurrent)	N12, 773,812,794.66
Total Revenue Generated minus Total Expenditure	N20,781,348,981.34– 8,007,536,186.68

Source: Department of Finance, Awgu Local Government Council

It is important to note that from 2010 to 2016, the federal government allocated a total sum of seventeen billion, seven hundred and ninety-two million, six hundred and eighty-two thousand, nine hundred and forty-eight naira, sixteen kobo (N17,792,682, 948.16) to Awgu local government council. However, after the state government deduction of a total sum of three billion, one hundred and ninety-four million, eight hundred and eighty-three thousand nine hundred and thirty seven naira sixteen kobo (N3, 194,883,937.99); the local government was left with a total sum of fourteen billion, five hundred and ninety seven million seven hundred and ninety-nine thousand and ten naira seventeen kobo (N14, 597,799,010.17 (See Table 5.3.1).

In the light of the above, one can reasonably infer that the management of Joint Account undermined the performance and service delivery of Awgu Local Government Council from 1999 to 2016. This is due to the identified factors such as corruption, lack of accountability, poor mismanagement, delays and deliberate diversion of funds from the Joint Account system by the state government. The communities keep complaining of government seriousness in tackling myriad service delivery challenges.

4.5 Conclusion

It is pertinent to note that the State and Local Government Joint Account was enshrined in the 1999 Constitution of Nigeria due to the concern that if local government allocations are paid directly into local government account, it will be mismanaged by local government officials. Hence, the reason for constitutional provision that the statutory allocation accruing to local governments can be paid, distributed and supervised by the state governments. Sadly, the aim has been grossly eroded majorly by the state government due to the habit of diversion and delay in the remittance of allocations due to local governments, coupled with the inability of the state government to always remit the ten percent (10%) of its internally generated revenue to local governments. Interviews from a cross section of stakeholders such as a serving local government chairman, past chairmen, members of the State House of Assembly, members of the Joint Allocation Committee and representatives of communities attest to these facts. In the case study, more than N3 billion have been directly deducted from 1999 to 2016 and often there are delays in remitting what is due to the council. Moreso, the 10% statutory allocation from the state government is not made available and the internally generated revenue is low. These have resulted in low financing of projects and leading to abandonment of series of projects. All these have affected performance of the council and service delivery to the various communities in the period under study. The local governments, on their own part are not very judicious in using the remitted funds for efficient and effective service delivery. These illicit activities by both the state and local governments in the management of the joint account adversely affect service delivery at the grassroots in Nigeria.

Chapter Five

Summary, Recommendations and Conclusion

5.1 Introduction

In the previous chapters, attention was dedicated to discussing the research concern and focus. The findings and analysis have been centered on discussing the State and Local Government Joint Account system in Nigeria with a focus on its impact on the performance of local government councils in Nigeria. Of great concern has been the impact on the delivery of public services by Awgu Local Government council in Enugu State. The methodology of the research provided the various means of collecting and analysing data in this regard. This chapter provides the conclusion of the study. It discusses the summary of previous chapters, the main findings and proffers recommendations. The recommendations follow from the views of the respondents during the data collection process. These recommendations which are based on the research findings are viewed to improve the fiscal capacity of the local government council and position them for better service delivery to the local communities that make up the area. Summary of the preceding chapters is presented as follows.

5.2 Summary

Chapter one discussed the general framework of study. The State-Local Government Joint Account system was introduced in the 1999 Constitution of the Federal Republic of Nigeria, though it was initially enshrined in the 1979 Constitution but was later abandoned by subsequent military governments. The basic aim of the joint account was to pool all the funds due to the various local government councils from the Federation Account for onward distribution by the states to the local governments. This is to ensure that the state governments effectively control and monitor expenditure by the executives of the local government councils and also ensure that the funds are properly allocated to various areas of need**.** This is contained in Section 162(5) of the Constitution which states that the "amount standing to the credit of local government councils on such terms and in such manner as may be prescribed by the National Assembly". Under the arrangement, each state is to constitute a Joint Account Committee that comprises officials from the state and local governments to manage the account. The committee liaises with the Accountant General of the State in the discharge of its functions. However, this arrangement has not worked well as state governments continue to manipulate the account through illegal deductions, misappropriations and deliberate delays in disbursement. The study is therefore, motivated by the observed impact of the joint account system on the performance of local councils and the overall effect on service delivery to communities. The major objective of this study was to examine the State-Local Government Joint Account system vis-a-vis the fiscal autonomy of local government councils and the effect on service delivery in Awgu Local Government council.

Chapter two is the Literature review and theoretical framework. The Literature is primarily concerned with the exposition and critiquing of existing literature in the area. The literature was thus, organised around the themes and theoretical context review of federalism, intergovernmental relations, state-local government joint account system and the performance of local government councils in Nigeria. It is was grouped under conceptual, policy and empirical reviews. This enabled the study identify gaps in previous research with the intention of filling a demonstrated need through the current research exercise. Through the methodological approach data was gathered through existing textual sources such as policy documents, textbooks, professional journals etc. This study used the "fiscal federalism theory" as a framework for explaining how the operations of the State-Local Government Joint Account impacts on the performance of local government councils in Nigeria. The foundation theory of "fiscal federalism" were developed by Samuelson (1954 &1955) "Papers on the theory of public goods"; Musgrave's book (1959) on "Public finance and Arrow (1970) work on "The roles of the public and private sectors". This theory was further driven by theory of "Fiscal location" and "Public Choice" theory. The theory of "fiscal location" was developed by Tiebout (1961) and is more concerned with the functions to be performed by each level of government. The "Public Choice" theory was developed by Buchanan and Tullock (1962) and argues in favour of placing governmental action (and expenditures) at the lowest possible levels, that is, at the local government level. These theories help in explaining service delivery functions at the local levels and the allocation of funds from the Federation Account to the local government councils to carry out these functions.

Chapter three focused on the methodology and study area. The design provided the guide and framework for data collection and analysis**.** It is a technique which guides the research towards resolving the problem posed. Case-study design with emphasis on survey methods involving interviews and documentary methods was used in the study. The views of respondents complemented documentary data on the State-Local Government Joint Account and the performance of Local Government Councils in Nigeria, with focus on Awgu Local Government Council of Enugu State, between the period, 1999 and 2016. The study collected data from two sources i.e. primary data and secondary**.** The primary data made use of the following research instruments:

- Unstructured interviews where respondents were presented with non-directive questions. The following were interviewed- past Local Government Chairmen of the local government (2), past Caretaker Committee Chairman (1), current chairman of the council (1) members of Enugu State House of Assembly (5), Members of Local Government Service Commission (3), Members of the State Joint Allocation Committee (5). On the whole eighteen (18) respondents were interviewed.

- Secondly, there are twenty two (22) communities that make up the local government. The chairmen of Community's Development Associations were interviewed.

Secondary data relevant to the study was also drawn from books, journals, technical reports, conference papers, official documents, magazines, newspapers and internet sources etc. The second part focused on the study area where the history, culture and socio-economic activities of the various communities were discussed. These features provided an in view of the prevailing socio-economic and cultural dispositions of the people and how it directly translates into their needs and expectations from the local government council. The chapter further discussed the regime by regime performances of the council from 1999 to 2016.

Chapter four was the findings and analysis of the study. The data presented were obtained through two major sources. Firstly, primary data for the study was obtained from an analysis of interviews conducted using the purposive sampling technique. This method of sampling technique was used because the researcher considered those persons interviewed knowledgeable enough on the subject matter. There was also careful examination of published and unpublished literature such as books, journal articles, technical reports and official documents, etc, relevant to the study. Data obtained from the research questions and textual sources were used by the researcher to validate the objectives which guided the study.

The first central question concerns the problems associated with the management of State and Local Government Joint Account in Nigeria. According to respondents, these problems include lack of fiscal autonomy of the local governments, illegal deductions and diversion of local government monies by state governments, delay in remittance of funds to local governments and deliberate withholding of local government funds by the states. Data obtained from both primary and secondary sources also show that these problems manifest in form of lack of fiscal autonomy of the local governments in Nigeria, undue interference of state governments on the finances of local governments in Nigeria, and illegal deductions of local government monies by state governments. These problems arise in the course of this fiscal relationship between the various state governments and the local government councils.

The second question concerns the impact of the State and Local Government Joint Account system on the performance and fiscal autonomy of local government councils. Data obtained through primary and secondary sources show that the joint account system empowers state governments to the detriment of the local councils, thereby, eroding the fiscal autonomy of local government councils. Data from both primary and secondary sources show that the fiscal relations between the states and local government councils are lopsided. The state governments

constantly abuse the constitutional provision in Section 162 (5) which states that… "the amount standing to the credit of local government in the Federation Account shall also be allocated to the states for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly". The states also ignore the provisions of section 162 (7) which further states that "each state shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly." One of the findings show a level of confusion in the constitutional provisions on local government creation. Herein, it is stated that local governments are primarily to be created by state laws. In all, there is the dominance of state governments over the local councils and this affects performance and the fiscal autonomy of the councils. Most often the local government chief executives are bullied into accepting the state dominance and manipulations. This therefore, affects the political freedom and space of the council to perform its constitutional assigned responsibilities.

The third question bothers on the impact of State and Local Government Joint Account system on service delivery at Awgu Local Government Council from 1999 to 2016. The joint account system was basically established to make funds available to the coffers of the local governments through the Federation Account and ten percent of internally generated revenues of the state. The essence is to enhance state-local fiscal relations as against what was obtainable before the joint account system. Data obtained from primary sources show that the joint account system have negatively impacted on the volume of service delivery in the local government from 1999 to 2016. Evidence from interviews granted by past chairmen and the present, other officials of the council and community leaders reveal three issues. Firstly, due to the deductions the local government council encountered the problem of inadequate funds. Secondly, the internal revenue base of the council is poor, as such not enough could be generated internally to make up for the inadequacies created by the State government. Notably, out of the estimated N17billion that was allocated to the council from 1999 to 2016 from the Federation Account, more than N3billion was illegally deducted. This constitutes about 22.5% deficit. There are also different cases whereby, the amount due to the council was not remitted on time. In addition, the 10% internally generated revenue from the State which is supposed to constitute at least 12% of the Council's revenue was never remitted to the council in this period. Also, the attitude of the State government has been bullish as council chairmen who raised questions over the illegal deductions found it hot as the State government sought ways of removing such

chairman. The lopsided relationship have affected the volume of service delivery in the local government negatively.

Firstly, the council have lacked enough funds to carry out developmental projects in the various communities. Community leaders interviewed reveal that there has not been enough local government intervention on their service needs. All the communities complain about lack of sufficient service delivery and most often they resort to financing these projects on their own. Moreover, the study findings show that from 1999 to 2016 only 45% of the projects started by various regimes were completed, leaving about 55% abandoned. In addition, the study findings show that about 49% of the total council revenue in this period was used for recurrent expenditure. This situation has therefore, resulted in poor service delivery to communities. Study findings also show that the health sector is worst hit as there are not enough clinics and the existing ones lack qualified personnel and equipments. The educational sector is next. The primary schools lack good structures and modern study equipments. There are not good roads linking various communities and this affects smooth inter-community movements and evacuation of farm products. There is no provision of water by the Council. Communities are resorting to water from rivers and streams and some are digging boreholes through community efforts. Further, the council is found not to have funded other forms of socio-economic activities in this period due to lack of funds.

5.4 Conclusion

The Guidelines for Local Government Reforms (1976:1) recognised local government as the third tier of government and defines local government as: "…government at local level exercised through representative councils established by law to exercise specific powers within defined areas". The aim of the joint account was to pool all the funds receivable by local government councils in a state together, for onward distribution by the states to the local governments. This account was initially introduced in 1981 through an Act of the National Assembly, though its implementation was discontinued due to subsequent military incursions in the Nigerian politics. The ushering in of democratic governance in 1999 led to its re-introduction. Section 162 (5) of the Constitution provides that "the amount standing to the credit of local government councils in the Federation Account shall be allocated to the states for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly". The central objective of the study was therefore to

examine the State and Local Government Joint Account system vis-a-vis the fiscal autonomy of local government councils and the effect on service delivery in Awgu local government area.

The study made use of data drawn from both primary and secondary sources. Using the purposive sampling method, the study interviewed a cross-section of stakeholders in the joint account system. These people are found knowledgeable in the joint account system. Also rich data was drawn from textual sources such as government publications, textbooks, journals, council bulletins etc. The study findings show the various problems associated with the State and Local Government Joint Account system and how the management of the account negatively affected the performance of local government councils in the country. Further, the findings also show how the joint account system have affected public service delivery at Awgu Local Government from 1999 to 2016. Finally, the study recommendations were influenced by these findings. The study therefore, concludes that there is every need to transform the entire governmental process and strengthen public sector institutions. This would enable local governments across the country to function properly in the direction of meeting the service delivery expectations of the people.

5.3 Recommendations

The recommendations of this study is influenced by the findings. Basically, the joint account system is meant to be a means of implementing "fiscal federalism" at the grassroots. The major reason is for the state governments to supervise the account of the local councils for purposes of prudence and accountability. However, the relationship is found to work against the interest of the councils, thereby, affecting service delivery. This study therefore recommends the following.

Firstly, the Federal Government to embark on constitutional amendment of the 1999 Constitution. The contradiction here is that local government councils are recognised as the third tier of government with functional responsibilities and fiscal sources. The same Constitution places local government affairs on the States. The Constitution also empowers the states to create local governments and direct their activities, determine leadership etc. The amendment should be made to strengthen the operations and powers of local governments and for these to be stipulated in the Constitution. The local government councils should be made to fully operate as a level of government created to complete the federal structure.

Secondly, the State and Local Government Joint Account should be scrapped. This would enable local government councils receive their monthly allocations directly from the Federation Account. This arrangement would throw away problems of illegal deductions, delays and other forms of fiscal manipulations being meted out by the states.

Thirdly, since the major objective of the State and Local Government Joint Account was to supervise the accounts of the councils and put the spending of the councils into check. The study recommends for periodic accounts audit of local government accounts. The audit committee composition should be drawn from both the federal and state governments. Moreover, the local government system should be restructured to accommodate very competent personnel who are very knowledgeable in public financial management.

The problem of corruption is found endemic in the system. There is also the absence of effective leadership at all tiers of government. The study recommends for transformational leadership across the three tiers of government. Such level of leadership to be composed of good men and women with the interest of the people at heart. The institutions should also be strengthened. Leaders are found to take advantage of the weak institutions to manipulate the system.

Finally, the study recommends increased revenue sources of the local councils. This would increase their fiscal capacity and make them generate enough revenue for local socio-economic development. This should be incorporated in the ongoing national issue and discussions for the operation of “true federalism in Nigeria”. These recommendations not only apply to the case study but for improved performance of all local government councils in the country.

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