

Examining intergovernmental relations in Nigeria's Second Republic (1979-1983) and the Fourth Republic (1999-2007): Insights from selected states in the South West, Nigeria

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A dissertation submitted in fulfilment of the requirements for the award of the degree of Doctor of Philosophy in Political Science, University of KwaZulu-Natal, South Africa. 2019.

Examining Intergovernmental Relations in Nigeria's Second Republic (1979-1983) and the Fourth Republic (1999-2007): Insights from selected states in the South West, Nigeria.

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### **Declaration**

I, Solomon Adebayo Adedire, declare that this study is my original work and that it has not been submitted for the award of any degree or examination at any other university. I acknowledged and referenced, fully, all the sources that I have used. The dissertation is submitted in fulfilment of the requirements for the award of degree of Doctor of Philosophy in Political Science, University of KwaZulu-Natal, 2019.

Signature:

Date:

## **Dedication**

Honour and glory be to the Almighty God; and, my lovely wife, Oluwayemi, children, Collins, Esther, Priscilla, and Rachael.

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### **List of Tables**

- Table 1: A Typology of Intergovernmental Relationships
- Table 2: Nigeria Expenditure Assignments
- Table 3: Revenue Commissions in Nigeria, 1946-1984
- Table 4: Options for obtaining public services
- Table 5: Local Government creation during the Fourth Republic
- Table 6: Vertical Allocation: The Okigbo's Government White Paper: 1981 Act and 1984 Decree
- Table 7: Process of monthly allocation of revenue from Federation Account
- Table 8: Oil revenue sharing formula in Nigeria among the tiers of government, 1958-2001
- Table 9: Nigeria: Federal statutory allocations of revenue to local governments, 1976-1992 (N'million)
- Table 10: Derivation formula in Nigeria (1960 to date)
- Table 11: Summary of revenue allocation from 1988-1993 (IN BILLIONS)
- Table 12: Vertical allocation of the Federation Account from 1981 to 2004
- Table 13: Horizontal revenue allocation formula between 1970 and 2004
- Table 14: Tax assignments to the various levels of government
- Table 15: Total revenue and internally generated revenue for South West Nigeria, 2007-2011
- Table 16: Total revenue and internally generated revenue for South-South Nigeria, 2007-2011
- Table 17: Total revenue and internally generated revenue for South East Nigeria, 2007-2011
- Table 18: Total revenue and internally generated revenue for North West Nigeria, 2007-2011
- Table 19: Total revenue and internally generated revenue for North East Nigeria, 2007-2011
- Table 20: Total revenue and internally generated revenue for North Central Nigeria, 2007-2011
- Table 21: Internally generated revenue for the six geopolitical zones in Nigeria, 2011-2017
- Table 22: Percentage of revenue allocation to the levels of government, 1979 to 2002
- Table 23: Primary healthcare in Osun State 2018
- Table 24: Secondary healthcare in Osun State 2018
- Table 25: Number of secondary healthcare facilities in Osun State 2007-2018
- Table 26: Number of beneficiaries of free healthcare services rendered at the Osun State owned secondary healthcare facilities 2007-2017
- Table 27: Immunisation given at the Osun State secondary healthcare facilities including the number of beneficiaries 2007-2017
- Table 28: Number of patients treated with different cases of sickness (diseases) at the Osun State secondary healthcare facilities (2007-2011)
- Table 29: Number of patients with different cases of sickness (diseases) at the Osun State secondary healthcare facilities (2012-2017)
- Table 30: Number of public health facilities in Oyo State, 2016

Table 31: Oyo State health personnel by categories 2001-2005

Table 32: Oyo State Ministry of Health staff statistics and disposition 2005

Table 33: Oyo State health personnel (2006-2008)

Table 34: Oyo State health personnel (2017)

Table 35: Oyo State antenatal care and pregnancy outcome 2001-2006

Table 36: Total attendance in Oyo State public health facilities 2001-2007

Table 37: Oyo State health services attendance (2013-2017)

Table 38: Comparative table of family planning activities by methods in Oyo State 2001-2005

Table 39: Family planning services by methods in Oyo State 2013-2017

Table 40: Number of health facilities by ownership in Oyo State 2002-2007

Table 41: Number of beds in medical and health institutions owned by federal, state and local government areas in Oyo State 2007

Table 42: Cases of measles reported by local government areas in Oyo State, 2001-2005

Table 43: Trend of pneumonia prevalence by local government areas in Oyo State 2001-2005

Table 44: Comparative table of immunisation coverage in Oyo State health facilities 2001-2005

Table 45: Commonest communicable diseases in Oyo State, 2001-2005

Table 46: Record of HIV/AIDS blood screening in Oyo State 2001-2004

Table 47: Summary of Oyo State health budget 2001-2005

Table 48: Percentage allocation of the health budget in relation to total state budget 2001-2005

Table 49: Health sector allocations trend, NGN billion, 2015-2017

Table 50: Health budget for states 2018

Table 51: Health sector allocations trend, NGN billion, 2012-2018

Table 52: Summary of pupils' enrolment for primary schools in Osun State 2011-2017

Table 53: Teachers' enrolment for primary schools in Osun State 2018

Table 54: Osun State Universal Basic Education expenditure 2010-2017

Table 55: Books provided by Osun State Universal Basic Education 2006-2010

Table 56: Stationeries provided by Osun State Basic Education Board 2017

Table 57: Osun State Universal Basic Education Board projects' implementation 2010 to 2018

Table 58: Number of primary schools, Teachers' enrolment and Pupils' enrolment in Oyo State Universal Basic Education Board 2000-2017

Table 59: Oyo State Universal Basic Education Board budget 2013-2018

Table 60: Number of primary schools, Teachers' enrolment and Pupils' enrolment in Ondo State Universal Basic Education Board 2018 by local government

Table 61: Pupils' enrolment for primary schools in Ondo State 2009-2013

Table 62: Teachers' enrolment for primary schools in Ekiti State, 2010-2017

Table 63: Pupils' enrolment for primary schools in Ekiti State, 2010-2017

Table 64: A chronology of local government administration from 1976-2004

Table 65: A synopsis of names and tenure of political functionaries in Ikenne local government from May 1999 to 2015

Table 66: The structure of Nigeria's present political economy

## **List of Figure**

**Figure 1: Venn diagram that illustrates models of national, state and local relationships**

### **Abbreviations**

|         |                                                        |
|---------|--------------------------------------------------------|
| ACIR    | Advisory Council for Intergovernmental Relations       |
| CDAs    | Community Development Associations                     |
| DPA     | Distributable Pool Account                             |
| DPM     | Director of Personnel Management                       |
| FCT     | Federal Capital Territory                              |
| HIV     | Human Immunodeficiency Virus                           |
| IGR     | Intergovernmental Relations                            |
| LGAs    | Local Government Areas                                 |
| LGCDAs  | Local Government Council Development Areas             |
| LGEA    | Local Government Education Authority                   |
| NDDB    | Niger Delta Development Board                          |
| OMPADEC | Oil Mineral Producing Areas Development Commission     |
| RMAFC   | Revenue Mobilisation Allocation and Fiscal Commission  |
| UBEC    | Universal Basic Education Commission                   |
| UNDP    | United Nations Development Program                     |
| UNICEF  | United Nations International Children's Emergency Fund |
| U.K     | United Kingdom                                         |
| U.S.    | United States                                          |
| SUBEC   | State Universal Basic Education Board                  |

### **Abstract**

This study is an empirical research work that employed the use of primary and secondary data to interrogate the nature of intergovernmental relations in Nigeria's Second and Fourth Republics with insights drawn from Osun, Oyo, Ondo, Lagos and Ekiti states in South Western Nigeria. Primary data were collected through a field survey and public documents. Sources of secondary data include texts, journals, newspapers, and other published literature. A hybrid of two models, the overlapping-authority model and the coordinate-authority model, was adopted to analyse the authority structure of different political actors saddled with different constitutional responsibilities.

The findings of the study revealed that the central government has more fiscal power for policy direction, than the subnational levels of government. The empirical analysis showed structural imbalance in Nigeria's federalism, which constituted obstacle to federal stability. In addition, the central government has the prerogative to legislate on matters under the exclusive legislative list, which defines the nature of power relations between the central government and the government of the subnational units. The increase in the number of the subnational units from 19 to 36 states in the 1979 and 1999 constitutions respectively, and the expanded expenditure obligations, weakened the revenue base of the subnational levels of government. The subnational levels, in the Fourth Republic, unlike those of the Second Republic, are less viable. This development weakened their fiscal strength for effective service delivery, because they lacked fiscal resources to fulfil their expenditure obligations. The federal government retains the bulk of government revenue.

Additionally, appointments to public offices did not reflect the federal character. Through the exploration of the provisions of the 1979 and 1999 constitutions, there existed discrepancies between the constitutional provisions and their practice. The attitudes and behaviours of the actors at different levels of government were not in tandem with the constitutional provisions, with clear evidence of outright violation of the rule of law. The study, therefore, recommends the need to reassess intergovernmental fiscal relationship, strengthen the mechanisms and institutions for intergovernmental policy coordination, reliance on economic expert for effective service delivery, obedience to law, and maximization of states resources as a way of improving federal-state-local relations.

## **Table of Contents**



|                           |      |
|---------------------------|------|
| Declaration.....          | ii   |
| Dedication.....           | iii  |
| Acknowledgments.....      | iv   |
| List of Tables .....      | v    |
| Abbreviations.....        | vii  |
| Abstract.....             | viii |
| Introduction to the study | 1    |

## **Chapter One**

### **Problem Statement, Context and Methodology**

|                                                                   |    |
|-------------------------------------------------------------------|----|
| 1.1 Background Information.....                                   | 4  |
| 1.2 Statement of Problem: Broader Issues to be investigated ..... | 6  |
| 1.3 Context and Objectives of the Study.....                      | 8  |
| 1.4 Research Objectives .....                                     | 11 |
| 1.5 Research Questions .....                                      | 11 |
| 1.6 Structure of the Dissertation.....                            | 11 |

## **Chapter Two**

### **Federalism and Issues in Intergovernmental Relations**

|                                                                    |    |
|--------------------------------------------------------------------|----|
| 2.1 Introduction.....                                              | 15 |
| 2.2 Federalism: Characteristics and Perspectives.....              | 15 |
| 2.3 Evolution of federal system.....                               | 21 |
| 2.4 Phases of the evolution of federalism in Nigeria .....         | 23 |
| 2.4.1 The Pre-Independence Era .....                               | 23 |
| 2.4.2 The Independence Era.....                                    | 25 |
| 2.4.3 The Military Era .....                                       | 26 |
| 2.4.4 The Post-Military Era.....                                   | 29 |
| 2.5 Intergovernmental Relations.....                               | 30 |
| 2.6 Typologies of Intergovernmental Relations.....                 | 32 |
| 2.7 Analysis of the typologies of Intergovernmental Relations..... | 33 |
| 2.8 Issues in Intergovernmental Relations.....                     | 35 |
| 2.8.1 Autonomy.....                                                | 35 |

|                                                                                                                 |    |
|-----------------------------------------------------------------------------------------------------------------|----|
| 2.8.2 Distribution of powers and responsibilities.....                                                          | 37 |
| 2.8.3 Centralisation of power.....                                                                              | 40 |
| 2.8.4 Vertical/Horizontal relations.....                                                                        | 42 |
| 2.8.5 Intergovernmental fiscal relations.....                                                                   | 43 |
| 2.8.5.1 Intergovernmental fiscal relations in Nigeria.....                                                      | 47 |
| 2.8.5.2 Nigeria’s expenditure assignment.....                                                                   | 48 |
| 2.8.5.3 The assignment of revenue source.....                                                                   | 49 |
| 2.8.6 Administrative mechanisms for managing intergovernmental relations.....                                   | 50 |
| 2.9 Service delivery.....                                                                                       | 50 |
| 2.10 Constitutional provisions.....                                                                             | 53 |
| 2.11 Intergovernmental relations and Governance.....                                                            | 54 |
| 2.12 Intergovernmental relations and Sustainable Development Goals in Nigeria: Implications and Challenges..... | 56 |
| 2.13 Summary.....                                                                                               | 58 |

**Chapter Three**

**Research Methodology**

|                                                                       |    |
|-----------------------------------------------------------------------|----|
| 3.1 Introduction.....                                                 | 60 |
| 3.2 The role of methodology in a political science investigation..... | 60 |
| 3.3 Methodological approach to the study.....                         | 61 |
| 3.4 Research design.....                                              | 62 |
| 3.5 The rationale for qualitative research design.....                | 62 |
| 3.6 Case study design.....                                            | 63 |
| 3.7 Research methods.....                                             | 64 |
| 3.8 Population.....                                                   | 65 |
| 3.9 Sampling.....                                                     | 65 |
| 3.10 Sampling technique.....                                          | 65 |
| 3.11 Sources of data collection.....                                  | 66 |
| 3.12 Data collection instrument.....                                  | 66 |
| 3.13 Data analysis.....                                               | 68 |
| 3.14 Validity.....                                                    | 69 |
| 3.15 Summary.....                                                     | 70 |

## **Chapter Four**

### **Structure and Authority in the Nigerian Intergovernmental Relationships: Contextual and Theoretical Framework**

|                                                                                                                                       |    |
|---------------------------------------------------------------------------------------------------------------------------------------|----|
| 4.1 Introduction.....                                                                                                                 | 71 |
| 4.2 Coordinate-Authority Model .....                                                                                                  | 72 |
| 4.3 Overlapping-Authority Model.....                                                                                                  | 74 |
| 4.4 Changing pattern of Fiscal relations in Intergovernmental Relations in Nigeria.....                                               | 79 |
| 4.5 Features of Federalism in Nigeria’s Second Republic (1979-1983) and the Fourth Republic (1999-2007): A comparative analysis ..... | 82 |
| 4.6 Intergovernmental bodies in Nigeria.....                                                                                          | 92 |
| 4.6.1 Constitutional institutions.....                                                                                                | 92 |
| 4.6.2 Statutory agencies.....                                                                                                         | 95 |
| 4.6.3 Adhoc committees or informal bodies.....                                                                                        | 96 |
| 4.7 Summary.....                                                                                                                      | 97 |

## **Chapter Five**

### **Intergovernmental Relations and Constitutional Provisions in Nigeria**

|                                                                                                                              |     |
|------------------------------------------------------------------------------------------------------------------------------|-----|
| 5.1 Introduction.....                                                                                                        | 98  |
| 5.2 Evolution of Intergovernmental Relations in Nigeria.....                                                                 | 99  |
| 5.2.1 The Colonial Period .....                                                                                              | 104 |
| 5.2.2 The Post-Colonial Period .....                                                                                         | 105 |
| 5.3 Constitutional provisions and the practices of Intergovernmental Relations in Nigeria’s Second and Fourth Republics..... | 107 |
| 5.4 Intergovernmental relations in Nigeria’s Second Republic: Empirical analysis.....                                        | 112 |
| 5.5 Intergovernmental relations in Nigeria’s Fourth Republic: Empirical analysis.....                                        | 122 |
| 5.6 Changing pattern of Nigeria fiscal federalism and its implications on service delivery.....                              | 136 |
| 5.7 Summary.....                                                                                                             | 145 |

## **Chapter Six**

**Empirical analysis of service delivery in the selected states, and constitutional provisions and practices of government in Nigeria’s Second Republic, 1979-1983 and Fourth Republic, 1999-2007**

6.1 Introduction.....147

6.2 Healthcare service delivery.....149

6.2.1 Healthcare service delivery in Osun state.....150

6.2.2 Healthcare service delivery in Oyo state.....160

6.3 Healthcare service delivery agreement.....181

6.4 Service delivery in education.....184

6.4.1 Universal Basic Education.....185

6.4.1.1 Osun State Universal Basic Education.....188

6.4.1.2 Oyo State Universal Basic Education.....194

6.4.1.3 Ondo State Universal Basic Education.....195

6.4.1.4 Ekiti State Universal Basic Education.....197

6.5 How states creation in the Fourth Republic constrained effective service delivery in Osun, Oyo, Ondo, Ekiti and Lagos states.....199

6.6 Constitutional provisions regarding the division of powers and responsibilities among the levels of government.....203

6.7 Constitutional provisions on revenue allocation.....209

6.8 State-Joint local government account.....212

6.9 Local government elections.....216

6.10 Federal Character.....220

6.11 A reflection of federal stability and effective intergovernmental relations in Nigeria.....223

6.12 Summary.....228

**Chapter Seven**

**Summary, Conclusion and Recommendations**

7.1 Conclusion.....232

7.2 Summary of Findings.....234

7.3 Recommendations.....237

**Bibliography.....244**

**Appendix 1.....271**

|                           |     |
|---------------------------|-----|
| <b>Appendix 11</b> .....  | 273 |
| <b>Appendix 111</b> ..... | 275 |

## **Introduction to the Study**

Political scientists engage in revealing the relationships underlying political events and conditions; and, from these relationships, they attempt to construct general principles about the way the world of politics works (Cuba 2002). The relationship that exists among the levels of government is referred to as intergovernmental relations (IGR). In other words, intergovernmental relations can be defined as the processes and institutions through which governments within a particular system interact (Phillimore 2013). There is no correlation between the system of government and the degree of centralisation of intergovernmental relations or the relative power between the various levels of government. Indeed, a number of federations, such as Australia and the USA are centralised while many unitary countries have recently decentralised (Fenna 2012, pp. 750-751). The United Kingdom (UK) and Spain have devolved substantial policy and political authority to regional governments. In developing countries, such as China, Vietnam and Indonesia, regional governments have increased their autonomous, decision-making powers and financial independence (Fenna 2012, pp. 750-751).

However, federations are distinctive in that their constituent units (states, provinces, cantons), at least, in principle, have their existence and minimal competencies protected by a foundational law (the constitution or 'basic law') that cannot be readily over tuned (Fenna 2012, pp. 750-751). This essential characteristic means that IGR in federations has some distinctive features absent from IGR in non-federal countries. The existence of a presidential system can also have important effects on IGR, primarily by dispersing the channels of communications (Watts 2008, p. 119).

Traditionally, analysis of IGR has focused on the formal structures and institutions, in particular, those connected with the financial arrangements between the levels of government (Painter 2012, p. 731). Thus, IGR involves extensive informal processes of exchange and interaction. The Anglo federations of the USA, Canada, and Australia did not make significant provisions for IGR in their constitutions; instead, the two principal levels of government (the central government and the government of the constituent units) would operate virtually autonomously in the policy spheres allocated to them by the roles and responsibilities designated in the constitution (Fenna 2012, p. 753). IGR reflects each country's particular national characteristics. The informal nature of IGR means that politics, power, and contingency tend to assume primacy over law, institutions, and consistency, in guiding the relations between the various levels of government. This results in wide

variations across countries. There is a dearth of literature on the comparative analysis or agreement on the 'principles' of IGR, which could serve as references for analysts and governments (Phillimore 2013).

In particular, the constituent units often regard the promotion and protection of their policy and administrative autonomy as more important than promoting the 'national interest' or ensuring the harmonisation of service delivery across the country. However, while all the sub-national governments would agree on the desirability of autonomy, their substantive policy goals may well differ from each other depending on their economic, social and cultural circumstances and interests (Simeon 1972; Sharman 1977; Painter 2001, p. 139; Harwood and Phillimore 2012, pp. 88-89).

In federations, three or more levels of government are common (e.g. central, state and local governments as in Australia and Nigeria). Nevertheless, the crucial intergovernmental relationship in federations is generally between the constitutionally protected constituent units and the central government (Fenna 2012, p. 751). Local government is generally established under state government legislation and regarded as a state government creation, even though the officials are popularly elected and have distinct responsibilities. The horizontal relationship involves the constituent units and deals with issues of local taxation and service provision (Phillimore 2013). According to Phillimore (2013, p. 231), national peak bodies of constituent unit government leaders have been formed to take joint actions not requiring the national government, to discuss common issues or to lobby the national government on issues of joint importance.

The capacity of the constituent units to deliver effective and efficient service delivery is a function of the availability of fund, particularly through the internally generated revenue as well as the judicious use of available resources. The constitution defines the interplay among the levels of government, horizontally and vertically. As in most federations, where powers are constitutionally assigned to the levels of government, the Nigerian constitution stipulates the Exclusive legislative list where the central government has the exclusive powers to legislate. The Concurrent lists are areas that require the joint responsibilities of the central and the state governments. In this case, the central government has overriding powers over the state (The Constitution of the Federal Republic of Nigeria 1999). In terms of legal relationship, laws passed by the National Assembly are superior to laws passed by the state legislature. Residual lists are areas that are reserved for the local government (The Constitution of the Federal Republic of Nigeria 1999).

The Nigerian federal system provides for three levels of government i.e. the central, the state and the local governments. Powers in Nigerian federation are tilted towards the centre at the expense of the constituent units. The constitution allows the central government to have domineering power over the constituent units. This is evident in terms of a greater percentage of revenue that goes to the central government. In other words, the revenue allocation formula in 1999 was lopsided. In addition, Part 1 and Part 11 Second Schedule of the 1999 constitution contain 66 items and 30 items in the exclusive legislative list and concurrent legislative list respectively. This analysis is different from the constitutional provisions in the First Republic where the regions had more powers than the centre.

## **Chapter One**

### **Problem Statement, Context and Methodology**



## **1.1 Background Information**

The Nigerian federal system has been characterised by the incessant clamour for restructuring in a way to make the constituent units more viable. A series of measures and mechanisms have been put in place to address this problem. The 1994/1995 National Constitutional Conference, for instance, sought for a federal system that would devolve power to the constituent units (Fagbadebo 2000). Prior to the military take-over of civilian administration on January 15, 1966, the regional government had a measure of autonomy over their resources and finance. The nature of the interaction between the central government and the regional governments were mutual with a measure of balance in fiscal relations (MAMSER 1987). Military regimes since 1966 tinkered with the immediate post-independent federal structure and effectively altered the nature of relations between the constituent units and the central government.

The centralised federal structure imposed by the military tilted power from the constituent units to the central government (Fagbadebo 2000; Omololu 2012). This arrangement facilitated the infusion of the centralised hierarchical structure of the military. The nature of the relationship between the centre and the constituent units no longer conform to Wheare's conceptualisation of the federal system (Wheare 1964). According to him, the federal principle is guided by the 'method of dividing powers so that general and regional governments are each, within a sphere, coordinate and independent' (Wheare 1964, p.33). This conceptual definition of federalism represents the perspectives of other scholars on the federal system (Livingston 1956 and Riker 1964). The assumption of this principle is the need for the constituent units to have the power to cater for the specific needs of their respective domains.

The core of this coordinate and independent nature is the fiscal autonomy of the constituent units. Each constituent unit would be able to develop at its own pace without necessarily depending on the central government in the exercise of power on some issues (Jinadu 1979; Dare 1979). This was the practice in Nigeria in the First Republic where the regional governments operated with a maximum status of constituent units with separate constitutions and fiscal autonomy (Jinadu 1979; Dare 1979). This arrangement was altered by the military following the coup of January 1966 and was further decimated by the outcome of the 30-month civil war (Jinadu 1979; Dare 1979).

The subsequent post-military constitutional arrangement effectively divested the autonomy of the constituent units with a reinforced centralised federal system. This study, therefore, seeks to examine the implications of the nature of the contemporary intergovernmental relations on service delivery in five out of the six states in South West, Nigeria. These states are Osun, Oyo, Ondo, Lagos and Ekiti States in the Second and Fourth Republics. The Second Republic, 1979-1983<sup>1</sup> was the first post-military presidential administration in Nigeria. The governing system in the First Republic, 1960-1966 was parliamentary. The Fourth Republic commenced since May 29, 1999 with a presidential system of government. The two Republics have been selected for their similarities in structure and system of government. Nevertheless, the fiscal strength of the constituent units in the two Republics differs because of the increase in the number of the constituent units from 19 to 36 states. The study seeks to examine the nature and features of intergovernmental relations in the two presidential systems in the Nigerian political system. The common trend in the two Republics (Second and the Fourth) is that the constitution empowers the central government to exert dominant fiscal power over the subnational levels of government. Consequently, the constituent units are less fiscally viable, and, therefore become vulnerable to authority manipulated by the central authority (Oyovbaire 1985 and Lawson 2011).

This study seeks to examine these issues in relation to the developments in Osun, Oyo, Ondo, Lagos and Ekiti States. The selected states represent five out of the six states that form one of the six geopolitical zones that were established during the military government of General Babangida in Nigeria. Osun and Ekiti States were created out of the former Oyo and Ondo States in 1991 and 1993 respectively. Lagos State has retained its status since the 1967 state creation exercises. Oyo, Osun, Ondo, and Ekiti are less fiscally viable in the Fourth Republic compared to the status of Oyo and Ondo in the Second Republic. Lagos State has retained its fiscal strength since its inception, as one of the most viable constituent units since its creation in 1967. This pattern is common to the other five geopolitical zones in Nigeria. The choice of these states will provide an opportunity to have an empirical overview of the implications of the changing pattern of the structure of the

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<sup>1</sup> The military took over power in 1966 as one of the aftermaths of the post-independent political crisis in Nigeria. The military regime lasted till 1979 when the government adopted a presidential constitution for Nigeria. This Republic was also brought to an abrupt end when the military struck on December 31, 1983 following the crisis that greeted the 1983 presidential elections. The Third Republic was prematurely aborted following an inconclusive transition programme which was followed by another military regime in 1993. The successful transition programme culminated in the emergence of the Fourth Republic in May 1999.

Nigerian federal system on the fiscal strengths and service delivery in other states in the remaining geopolitical zones.

It is against this backdrop that the thesis sought to provide answer to the following research questions: What are the common and divergent features of the federal structure in Nigeria's Second and Fourth Republics? How does the changing pattern of the federal structure affect the fiscal capacity vis-à-vis service delivery of the selected states? What are the options for a more stable federal structure in Nigeria? In what ways, can the constituent units' meet up with their socio-economic and political obligations? And, how can we have effective intergovernmental relations in Nigeria?

## **1.2 Statement of Problem: Broader Issues to be investigated**

This study explores the implications of the nature of the contemporary intergovernmental relations on service delivery in five out of the six states in South West, Nigeria. These states are Osun, Oyo, Ondo, Lagos and Ekiti States in the Second and Fourth Republics. The Second Republic (1979-1983)<sup>2</sup> consisted of 19 states and the Fourth Republic (1999-2007)<sup>3</sup> comprised of 36 states. Nevertheless, the fiscal strength of the constituent units in the two Republics differs because of the increase in the number of the state from 19 to 36 states. The common trend in the two Republics (Second and the Fourth) is that the constitution empowers the central government to exert dominant fiscal power over the subnational levels of government.

The constitution and fiscal autonomy of the constituent units in Nigeria's First Republic was altered by the subsequent post-military constitutional arrangement with a reinforced centralised federal system. In the Second Republic, Section 4, second Schedule Part 1 and Part 11 of the 1979 constitution contained 66 items and 28 items in the exclusive legislative and concurrent legislative

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<sup>2</sup> Section 3 First Schedule, Part 1 of the constitution of the Federal Republic of Nigeria 1979 lists the states of the federation with their headquarters. The states include Anambra, Bauchi, Bendel, Benue, Borno, Cross River, Gongola, Imo, Kaduna, Kano, Kwara, Lagos, Niger, Ogun, Ondo, Oyo, Plateau, Rivers, Sokoto.

<sup>3</sup> Schedule 1 Part 1 of the constitution of the Federal Republic of Nigeria 1999 lists the states of the federation and their local government councils such as Abia, Adamawa, Akwa Ibom, Anambra, Bauchi, Bayelsa, Benue, Borno, Cross River, Delta, Ebonyi, Edo, Ekiti, Enugu, Gombe, Imo, Jigawa, Kaduna, Kano, Katsina, Kebbi, Kogi, Kwara, Lagos, Nasarawa, Niger, Ogun, Ondo, Osun, Oyo, Plateau, Rivers, Sokoto, Taraba, Yobe, Zamfara

lists, respectively<sup>4</sup>. The constitution provided for 19 states as contained in Section 3, First Schedule Part 1, and the Revenue Allocation Act<sup>5</sup> shared revenue among the three tiers of government, viz: Federal Government, 55%; State Government, 30.5%; Local Government, 10% (The Constitution of the Federal Republic of Nigeria 1979). This arrangement weakened the fiscal status of the constituent units as the principle of coordination and independence was no longer effective. The states were dependent on the central for financial allocations.

In the Fourth Republic, similar provisions of the constitution further tilted power away from the constituent units to the centre. The second Schedule Part 1 and Part 11 of the 1999 constitution contain 68 items and 30 items in the exclusive legislative and concurrent legislative lists, respectively. The revenue allocation formula inherited in 1999 assigned the Federal Government with 48.5% of national revenues; State Government, 24%; Local Government, 20%; and Special Fund, 7.5% (The Constitution of the Federal Republic of Nigeria 1999). The lopsided nature of fiscal federalism in the Nigerian polity has increased the financial strength of the central government at the detriment of the constituent units. While the exclusive legislative list contains items upon which the central government has the sole prerogative to legislate, it also has an overriding power over the items in the concurrent legislative list. In terms of legal relationship, laws passed by the National Assembly are superior to laws passed by the state legislatures.

Aside from this, the increase in the number of the constituent units from 19 states in the 1979 constitution to 36 states in the 1999 constitution, and the expanded expenditure obligations have weakened the revenue base of the subnational units. The constituent units in the Fourth Republic are less viable than those of the Second Republic . This has affected the nature of intergovernmental relations in a way that tilted more power to the central government. The implication is that the constituent units in the Fourth Republic depended more on the central government to meet up with their statutory obligations. In recent times, the states sought for a

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<sup>4</sup> Section 4 of the 1979 constitution of Federal Republic of Nigeria states that the Exclusive legislative powers shall be vested in the National Assembly, which shall consist of a Senate and a House of Representatives. The National Assembly shall have power to make laws for the peace, order and good government of the Federation or any part thereof with respect to any matter included in the Exclusive legislative list. Similarly, the National Assembly shall have power to make laws with respect to any matter in the Concurrent legislative list set out in the first column of Part 11 of the Second Schedule to the constitution.

<sup>5</sup> Section 149(2) of the 1979 Second Republican Constitution of Nigeria states that any amount standing to the credit of the Federation Account shall be distributed among the Federal, 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.

bailout from the central government to pay the arrears of wage bills of the public servants (The Punch, 26 June 2016).

The implication of this development is that the weak fiscal strength of the constituent units in the Fourth Republic would affect their capacity for effective service delivery. Khemani (2001) has noted that the subnational units in Nigeria are not equipped with adequate revenue resources to fulfil their expenditure obligations because the federal government retains the bulk of government revenue. Thus, most of the constituent units in the Nigerian federal system are less fiscally viable. The proliferation of states in the Fourth Republic has weakened the revenue base of most states that were created. The internally generated revenue of most states in the Fourth Republic was relatively very low. Therefore, service delivery was low. States in the Second Republic were more viable, and effective, in service delivery. The extant constitution gave the constituent units less tax-raising powers and more responsibilities. Similarly, the bulk of federation revenue was allocated to the central government. This structural imbalance in Nigerian federalism has aroused my interest with the aim of determining the nature of contemporary intergovernmental relations on service delivery.

### **1.3 Context and Objectives of the Study**

Section 4, second Schedule Part 1 and Part 11 of the 1979 constitution contains 66 items and 28 items in the exclusive legislative and concurrent legislative lists, respectively. The constitution provides for 19 states as contained in Section 3, First Schedule Part 1, and the Revenue Allocation Act shared revenue among the three tiers of government, that is Federal Government, 55%; State Government, 30.5%; Local Government, 10% (The Constitution of the Federal Republic of Nigeria 1979). Comparatively, the second Schedule Part 1 and Part 11 of the 1999 constitution contains 68 items and 30 items in the exclusive legislative and concurrent legislative lists, respectively. The constitution also provides for 36 states and the revenue allocation formula inherited in 1999 are Federal Government, 48.5%; State Government, 24%; Local Government, 20%; and Special Fund, 7.5% (The Constitution of the Federal Republic of Nigeria 1999).

This study was undertaken to further the understanding of governance at different levels of government in the Nigerian political system. The area of focus was on how the actors at different levels of government carry out their assigned functions vis-à-vis the constitutional provisions and

the implications of these actions on service delivery in the selected states. By constitutional design, the three levels of government have delineated functions assigned to them. These functions are distinct on one hand and interrelated on the other hand. The distinct functions allow each sphere of government to act independently while the interrelated functions allow some interplay among the officials both vertically and horizontally.

However, the practice of the constitutional provisions by actors at different levels of government is far from the constitutional provisions. The empirical analysis reveals cases of flagrant abuse of power by different levels of government. Even when the constitution was cleared on certain matters, the behaviour and characters of the officials determine how the constitution would be interpreted. In the course of the study, the researcher discovered that power was tilted towards the centre at the detriment of the constituent units. Such overconcentration of power in the hands of the central government makes the constituent units to depend on the central government for existence. For example, the bulk of federation revenue goes to the central government. Empirical analysis reveals that the constitutional provisions for the creation of a local government by the state government have continually kept the local government as subordinate authority to the state. This invariably has made the autonomy of local government to be questionable.

The consequence of this has been poor service delivery to the people. Therefore, local government has become an appendage of the state government. From the empirical data, the research study found out that the proliferation of states in the Fourth Republic has weakened the revenue base of most states that were created. The internally generated revenue of most states in the Fourth Republic was relatively very low. Therefore, service delivery was low. States in the Second Republic were more viable, and effective, in service delivery. States in the Second Republic had strong resource base and revenue generation power. Okigbo (1987, p. 207) observed that the Second Republic fiscal relations and structure put the states at an advantage because it gave them independent revenue from Personal income tax, stamp duties, and profit taxes, in addition to their share of the Federation Account.

The extant constitution gave the constituent units less tax-raising powers and more responsibilities in the Fourth Republic.

Similarly, the bulk of federation revenue was allocated to the central government. This structural imbalance in Nigeria's federalism has aroused my interest with the aim of determining the nature of contemporary intergovernmental relations on service delivery. The objectives of this study include an examination of the common and divergent features of the federal structure in Nigeria's Second and Fourth Republics and how the changing pattern of the federal structure affected the fiscal capacity *vis a vis* service delivery of the selected states. Other objectives are the identification of the options for a more stable federal structure in Nigeria and identifying the various ways the constituent units could meet up with their socio-economic and political obligations. The study also sought to explore the available options for effective intergovernmental relations in Nigeria.

The central idea of this study, based on findings, is that the constitution granted more powers to the central government at the expense of the constituent units. Similarly, the bulk of federal revenue goes to the central government. The overriding power of the federal over the states in the concurrent legislative list has made the states to become 'stooges and puppets' in the hands of the central government. The actors at the state levels lack the constitutional powers on concurrent matters, particularly when the federal laws are in conflict with the state laws.

The argument of this study, based on empirical findings, is that most of the selected states, with the exception of Lagos, were not viable due to poor internally generated revenue. The states (Osun, Oyo, Ondo and Ekiti) depended on revenues from the federation allocation. Federal revenue allocation between 1999 and 2007 to Osun, Oyo, Ondo and Ekiti States were N107.4b, N135.9b, N183.3b and N92.7b respectively (Federal Ministry of Finance 2007). This represents 85.1%, 84.5%, 92.5% and 92.1% of federal allocation to Osun, Oyo, Ondo and Ekiti States respectively (National Bureau of Statistics 2007). The empirical analysis also revealed that service delivery was a function of availability and effective use of fund. Unfortunately, the low internally generated revenue has incapacitated the states in the delivery of services to the populace. More importantly, the autonomy of local government as a third-tier level of administration is questionable due to the constitutional provisions that set it up.

#### **1.4 Research Objectives**

Specifically, the study was undertaken to further the understanding of governance at different levels of government in the Nigerian political system. The area of focus was on how the actors at

different levels of government carry out their assigned functions vis-à-vis the constitutional provisions and the implications of the actors' actions on service delivery in the selected states.

Other specific objectives include:

- (i) To examine the common and divergent features of the federal structure in Nigeria's Second and Fourth Republics
- (ii) To examine how the changing pattern of the federal structure affected the fiscal capacity *vis a vis* service delivery of the selected states
- (iii) To identify the options for a more stable federal structure in Nigeria.
- (iv) To identify various ways the constituent units could meet up with their socio-economic and political obligations
- (v) To explore the available options for effective intergovernmental relations in Nigeria

### **1.5 Research Questions**

The thesis seeks to address the following questions

- (i) What are the common and divergent features of the federal structure in Nigeria's Second and Fourth Republics?
- (ii) How does the changing pattern of the federal structure affect the fiscal capacity vis-à-vis service delivery of the selected states?
- (iii) What are the options for a more stable federal structure in Nigeria?
- (iv) In what ways, can the constituent units' meet up with their socio-economic and political obligations?
- (v) How can we have effective intergovernmental relations in Nigeria?

### **1.6 Structure of the dissertation**

This study engages the analysis of intergovernmental relations in Nigeria's Second and Fourth Republics in seven chapters. In chapter one, the study provides the general background of Nigerian federalism with a view to understanding the principles that guided the division of powers and interaction among the levels of government. It then problematise the contentious issues in the structure of Nigerian federalism, identifies the research objectives, and research questions. It further justifies the study by stating in clear terms the contribution of the study to knowledge.



Chapter two provides a review of the extant literature on federalism and intergovernmental relations. The chapter provides the foundation for the practice of intergovernmental relations in a federal polity. It then gives the basic principles and conditions that underline federalism. The chapter further discusses the four phases of the evolution of IGR in Nigeria, from the pre-independent era, through the independent and the military era, to the contemporary era. Also, it explores the thematic issues of the research, and examines the nexus between intergovernmental relations and governance. It further discusses the challenges of Sustainable Development Goals (SDGs) and its implications for intergovernmental relations in Nigerian polity.

The third chapter outlines the research methodology adopted in the study. It discusses the role of methodology in a political science investigation. It further provides justification for the adoption of qualitative research design. The study also explores the population of the study, the sample and sampling technique, the sources of data collection, the research instrument used and data analysis. It provides justification for the use of interview as a major research instrument.

Chapter four examines the contextual and theoretical framework of the study. The study adopts a hybrid of two models for the analysis of intergovernmental relations in Nigerian federal system. These are the overlapping-authority model and the co-ordinate-authority models. It further discusses the pattern of Nigerian federal structure. The study discovered that there is a fiscal imbalance among the levels of government. The centralised fiscal structure tilted more revenue to the central government at the detriment of the constituent units. This has affected the fiscal capacity of the constituent units in effective service delivery. The study observed that Section 162-168, paragraph 11 in the Second Schedule of the 1999 constitution, tilted revenue power to the federal government. An overview of fiscal federalism in the Second and the Fourth Republics in Nigeria revealed that revenue was tilted towards the centre and the central government has overriding power over the state on issues of concurrent matters. Thus, the arrangement of power in Nigerian federalism was centripetal rather than centrifugal. The study further engages a comparative analysis of features of Nigerian federalism in the two republics, within the confine of constitutional provisions.

In Chapter five, the study discusses the evolution of IGR in Nigeria, from the colonial period to the post-colonial period. It considers the provisions of 1979 and 1999 constitutions and the practices of IGR in the two Republics. In this, the study discovered cases of flagrant abuse of

constitutional powers by the actors at different levels of government. Furthermore, the study engages a comparative analysis of intergovernmental relations in Nigeria's Second Republic and the Fourth Republic. It discusses the major features of Nigeria's intergovernmental relations, in the two republics, within the confine of constitutional provisions. It further examines the pattern of Nigerian fiscal federalism. The study discovered that there is a fiscal imbalance among the levels of government. The centralised fiscal structure tilted more revenue to the central government at the detriment of the constituent units. This has affected the fiscal capacity of the constituent units in effective service delivery. The study observes that Section 162-168, paragraph 11 in the Second Schedule of the 1999 constitution, tilted revenue power to the federal government. An overview of fiscal federalism in the Second and the Fourth Republics in Nigeria revealed that revenue was tilted towards the centre and the central government has overriding power over the state on issues of concurrent matters. Thus, the arrangement of power in Nigerian federalism was centripetal rather than centrifugal

In chapter six, the study explores an empirical analysis of service delivery in the selected states. It uses the data collected as an evidence of the nature of service the states rendered to the people. Specifically, it examines service delivery in health and education sectors in some of the selected states. It then discusses how states creation constrained effective service delivery in the selected states of Osun, Oyo, Ondo, Ekiti and Lagos.

Also, the researcher discusses the attitudes and behaviours of the actors at different levels of government *vis-a-vis* the constitutional provisions on the powers and responsibilities of the levels of government. The study uses the various sections of the constitutional provisions as a basis to determine the attitudes and behaviours of the actors at different levels of government. The research study discovers that discrepancy existed between the constitutional provisions and the practices of intergovernmental relations in the two Republics (Second and the Fourth). The study found that the practices of the constitution contravened the constitutional provisions. The study claimed that the actors' behaviour towards their assigned duties was a violation of the rule of law and represented an infringement on the fundamental human rights of the citizens.

In chapter seven, the study concludes with analysis brief on how Nigeria could emerge as a stable federal system with effective intergovernmental relations. The study considers the present arrangement of intergovernmental relations as constitutional issues, and therefore recommends a

series of constitutional reforms and suggests how the constituent units can meet up with their socio-economic and political obligations.

## **Chapter Two**

### **Federalism and Issues in Intergovernmental Relations**

#### **2.1 Introduction**

This chapter is a review of extant literature on intergovernmental relations. The first section of the review centres on federalism as the foundation for the practice of intergovernmental relations in a polity. In order to understand the implications of the nature of contemporary IGR on service delivery, one needs to have an overview of the practice of federalism in the developing and developed societies. This section also incorporates the characteristics and perspectives of federalism. The section that follows presents the evolution of federalism in Nigeria and its phases from the pre-independence era to the post-military era. The research study discusses the typologies of intergovernmental relations and its analysis. The researcher further explores the extant literature on major thematic issues in intergovernmental relations with a view to identifying the existing gaps, which the study intends to fill. The main thematic issues of the research are autonomy, distribution of powers and responsibilities. Others are centralisation of power, vertical/horizontal and inter-governmental fiscal relations, administrative mechanisms for managing intergovernmental relations, service delivery and constitutional provisions.

## **2.2 Federalism: Characteristics and Perspectives**

Federalism has become the foundation for the practice of intergovernmental relations in a polity. Globally, federalism allows for self and shared-rule among the autonomous political units within a political structure (Elazar 1987, p.12). According to Wheare (1963, p.10), federalism entails “the method of dividing powers so that general and regional governments are each, within a sphere, co-ordinate and independent.” Wheare’s definition connotes that the relationships between the central and the constituent units are both co-ordinate and independent. According to Moshood (2014), intergovernmental relations allow the subnational units to be involved in statutory functions of states. Hueglin (2005) observes that federalism deals with the breakdown of colonial empires and formation of a multitude of newly independent states after 1945; most of which were multicultural in nature because of their arbitrary composition, as assembled by the colonial powers.

K.C. Wheare defines federalism as any political arrangement that allocates or divides governmental powers between at least two levels of government in such a way that the powers of the levels of government are co-ordinate in nature (Wheare 1964). Such co-ordinate relationship allows for independence, and interaction among the units of government. Supporting this view, Awa (1976, p. 5) observes that in a federal system, the central and regional governments are independent of each other within a particular sphere, with no one level of government subordinate

to each other but with coordinate relationship. Wheare's dimension of federalism contains three elements: (1) the division of powers among levels of government (2) a written constitution; and (3) co-ordinate supremacy of the two levels of government with respect to their respective functions (Wheare 1964).

Omololu (2012) observes that the federating units are motivated by contiguity; common defence; desire to be independent of foreign powers; and expectation of desirable economic gains. Wheare (1963, p.35) suggests that the adoption of federal system of government in a polity is necessitated by the quest for different units to unite under the same government and at the same time enjoy autonomous powers.

Wheare identifies certain uncompromising qualities such as the powers to amend the constitution, the existence of an independent judiciary or body to adjudicate dispute arising from clash of powers between the federal and state governments and financial independence of both levels of government as financial subordination made an end of federalism. Having highlighted these qualities, Wheare asserts:

I have put forward uncompromisingly a criterion of federal government the delimited and coordinate division of governmental functions and I have implied that to the extent to which any system of government does not conform to this criterion, it has no claim to call itself federal (Wheare 1943, p.34).

Wheare (1966) highlights seven conventional conditions for federating. These are: (1) a sense of military insecurity and of the consequent need for common defence; (2) a desire for independence of foreign powers; (3) a realisation that only through union could independence be secured; (4) a hope of economic advantage for the union; (5) some prior political association; (6) a similarity of political institutions; and (7) a geographic contiguity.

The position of Wheare has received mixed reactions from scholars like Livingston (1956), Riker (1964), Jinadu (1979), and Vile (1968). One of the criticisms of Wheare's perspectives is that his idea of federalism is both legalistic and inflexible (Riker 1964, pp.98-99). Livingston (1956) contends that Wheare's federalism neglects sociological issues that are essential for the understanding of changes in the nature of federalism. Jinadu (1979, p.16) observes that the major weakness of Wheare's federalism is that it lays emphasis on formal institutional requirements-explicit: constitutional delimitation of powers; bi-cameral legislature; independent electoral

systems for both levels of government; multi-party but preferably a two-party system; and a Supreme Court. Wheare has been criticised for his over-reliance on essential characteristics of United States' federalism as the basis of formulating his federalism principle.

Scholars regarded this model as static because federal system in America had undergone different phases of development (Birch 1955; Vile 1968). A point of departure of these scholars is that the applicability of Wheare's principle of federalism will exonerate major known federations in the world. In other words, rather than the new federations adhering to the principles that guide Wheare's federalism, the environmental factors that conditioned the formation of federation in each country should be recognised.

Complimenting Wheare's position on federalism, Watts (2001, p.28) identifies six major features of federalism. These include at least two orders of government acting directly on the citizens and a formal constitutional distribution of legislative and executive authority and allocation of revenue resources between the orders of government, which ensures some areas of genuine autonomy for each other. The others are the provision for the designated representation of distinct regional views within the federal policy-making institutions, usually including the representation of regional representatives in the second federal legislative chamber, and a supreme constitution not unilaterally amendable, and requiring for amendment, the consent of a significant proportion of the constituent units. The last principle is the recognition of processes and institutions to facilitate intergovernmental collaboration in those areas where governmental powers are shared or inevitably overlap.

Tamuno (2004, p.13) defines federalism as a "form of government where the constituent units of a political organisation participate in sharing powers and functions in a cooperative manner through the combined forces of ethnic pluralism and cultural diversity, among others." Similarly, scholars like Jinadu (1987), Requejo (2001), Elazar (2001), Amuwo (2000), and Dare (2003), lay emphasis on pluralism, non-centralisation of power, and legal recognition for legislative competency of the tiers of government. Dare (2003) observes that the division of power among the levels of government in a non-centralised manner is the tenet of federalism. In the word of Jinadu (1987), a line of demarcation needs to be drawn between decentralisation of power and non-concentration of power in a federal system. Requejo (2001) observes that, even though subsidiarity is close to federalism, it could erode its content because the cornerstone of federalism

is the division of power rather than distribution of power. According to Watts (2001), “Federalism is the closest institutional approximation to the multinational reality of the contemporary world. Its goal therefore is to accommodate, reconcile, and manage social diversities within an overarching polity” (Watts 2001, p.1).

In his analysis of federalism, Morton Grodzins uses his famous analogy of a layered cake to describe American federalism. According to Grodzins (1960), metaphor of layer cake is a system of dual federalism where the authorities of each level of government have distinct and separate spheres. Grodzins adds that layer-cake federalism entails division of power between the central and the state governments, with no interference from either of the level of government. He contrasts layer-cake with marble cake, which emphasises the inseparability of the central and the state governments, therefore, allowing cooperation between the central and the state governments.

In the words of Stephan (1997), the emergence of American federal polity arises out of the need to ensure security of the existing sovereign states and to ensure balance of power relations. The Spanish, Indian, Belgian federal arrangements were to hold their diverse cultural patterns together in order to devolve power to the subnational units of government. Although, Wheare’s idea of federalism remains the guiding principle, other scholars like Livingston (1956), Riker (1964), Jinadu (1979), and Vile (1968) have attempted to explain federalism based on the contemporary trends of modern government. This is evident because Wheare’s idea of federalism could not stand the test of time as regards the practice of federal system in America, Canada, Australia, India, amongst others.

Dicey defines federalism as a political invention, intended to reconcile national unity and power with the maintenance of the rights of the separate “member states” (Dicey cited in Aderonmu 2010, pp. 13-14). As he puts it, “whatever concerns us as a whole should be placed under the control of the national government and all matters which are not primarily of common interest should remain in the hands of the several states”. (Dicey cited in Aderonmu 2010, pp.13-14). Onyeoziri (2005) defines federalism as a way of managing conflicts among the diverse groups of people in the state through constitutional allocation of governmental powers that provides for co-ordinate and independent rules. To Jinadu (1979, p.13), federalism is a structure of government designed by political “architects” to cope with the twin task of ensuring unity and preserving the diverse nature

of the society. Federalism connotes a form of government where there is sharing of governmental powers and functions among the constituent units in heterogeneous society (Tamuno, 1998).

Federalism implies bringing together the different units of a sovereign state that operate independently within the constitutionally defined boundaries (Elaigwu 2007). It is worth of note that the diversities in the nature of the society account for the idea of federalism. Quite a number of federal political systems are naturally pluralistic and politically diverse in their cultural, language, ethnic, religious and racial compositions (Wheare 1963; Awa 1976; Lijphart 1977). The central idea of federalism is that people with ethnic, cultural, religious and language differences are bound to live together within a defined territory (Mohapatra 2003). Therefore, federalism has become a political means of ensuring a balance of power between the central and subnational units through constitutional division of powers among the levels of government (Alemika 2003).

Alemika (2003) has noted that there are two main objectives of federalism. These are: (1) to allow each group in a plural society to manage its internal affairs; and (2) to limit the centralisation of political power at the centre so that the national government cannot emerge as an instrument of total domination and tyranny. Nwabueze (1993, pp.224-225) further identifies the essential ingredients of federalism in his characterisation of the federal political system.

An arrangement whereby powers of government within a country comprising a large territory and/or diverse nationalities are shared between a national, countrywide government and a number of regionally-based governments in such a way that each exists as a government separately and independently from others, operating directly on persons and property within its territorial area, with a will of its own and its own affairs, and with an authority in some matters exclusive of others. Federalism is thus essentially an arrangement between governments, a constitutional devise by which powers within a country are shared between two tiers of government rather than between geographical entities comprising different people (Nwabueze 1993, pp. 224-225).

Daniel Elazar (1995) states that federalism is a kind of political organisation that brings together different political entities in order to allow each entity maintains its political integrity. He remarks that the principle of federalism lays emphasis on bargaining and negotiation among several power centres. He argues that the dispersed power centre is a way of safeguarding individual and local liberties. Federalism, therefore, involves partnership arrangement where the relevant stakeholders



such as individuals, groups and government work together and determine the basis for power sharing among the levels of government (Elazar 1995).

Federalism is a system of government characterised by semi-autonomous states in a regime with a common central government where authority is allocated between levels of government (Wheare 1964; Riker 1964; Elazar 1987). Ostrom (1991) observes that federalism is a complex system that comprises of interacting units that operate within its areas of jurisdiction. In the word of Bednar (2009), such interaction produces a system that is not peculiar to any level of government.

Some scholars have argued that federalism could be either symmetric or asymmetric (Elazar 1987; Watts 1999b; Agranoff 1999). Symmetrically, the sub-states are empowered with the same level of authorities and relationship with the federal government (Zuber 2011). In an asymmetric federation, some sub-states enjoy self-rule (Zuber 2011). Examples can be found in Belgium (Swendon 2002), Canada (Watts 1999b), Russia (Zuber 2011), and Spain (Agranoff 1999). Bednar (2009) gives the characteristics of federalism as geopolitical division, independence and direct effect. However, the two dimensions of federalism give demarcation on the responsibilities given to the central and the subnational levels of government. The constitutional delineation of functions to the levels of government and the responses of these levels, largely determine the effectiveness of federalism.

Other scholars have observed that federalism promotes the growth of the economy, identified as market-preserving federalism (Weingast 1995; Qian and Weingast 1997). However, when the federating states experience budget deficit and seek for bailout, the propensity of the central government to give out bailout was lower due to interstate competition for bailout funds (Qian and Rowland 1998; Wildasin 1998).

James Madison (Federalist Paper No. 10) has opined that federalism might rescue democracy (Madison 1787). To him, a hierarchy of elections, as citizens gained experience with their representatives, could improve poor legislative representation. It also offers wider opportunities for participation by the citizens to fill various political offices (Ordeshook and Shvetsova 1995). Inman and Rubinfeld (1997, 2000) support this claim noting that larger participation of people improves the outcome of democracy. To Aidt and Dutta (2010), federalism improves electoral accountability because voters are likely to have more information about their representatives.

Lijphart (1977), Elazar (1987), Stephan (1999), Listik, Miodownik and Eidelson (2004), have suggested that federalism would help to resolve tension among ethnic based societies.

Public perception, occasioned by common culture, is essential to safeguard a federal system (Federalist 46; Riker 1964; Ostrom 1971; Elazar 1987; Weingast 1995; Levy 2007; Bednar 2009), although, there still exists few attempts to measure them (Kam and Mikos 2007; Kincaid and Cole 2011). The recent trends in federalism require system-level analysis (Bednar 2009; Vermeule 2009). This entails the translation of a system into performance and its fitness to a political culture (Bednar 2009; Vermeule 2009). Second is the dynamism, in the nature of federalism, which ensures that each level of government maintains its territorial boundary, although there is the need to ensure constitutional change to reflect adjustment in the boundaries of the levels of government (Banting and Simeon 1985). Third, the boundary of federalism is organic and bottom up due to its sensitivity to cultural and political processes.

### **2.3 Evolution of Federal System**

The evolution of federalism could be traced to the ancient Israelite tribes of the thirteenth century, which witnessed the introduction of kinship (Elazar 1994; Althusius 1965; and Spinoza 1991). The Medieval Europe followed this where there was the development of self-governing cities (Elazar 1995). Prior to the end of the Second World War (1945), there was general complacent for federal system of government. However, after the Second World War, federalism became more popular. According to Watts,

Federation was seen by many, especially in Europe, as incomplete national government, as a transitional mode of political organisation, as a not really desirable but necessary concession in exceptional cases to accommodate political divisiveness, and as a product of human prejudices, or false consciousness preventing the realisation of unity through such compelling ideologies as radical individualism, classless solidarity, or the general will (Watts 2000, p. 4).

In the post-Second World War, Netherlands and their former colonial territories reconstituted as a federation with asymmetrical relationships between the different parts (Elazar 1995). A new wave of federalism emerged in the 18<sup>th</sup> century with emphasis on confederation, which led to the idea of modern federalism (Hamilton, Madison and Jay 1961). Although, modern federalism started with the works of Jean Bodin, and followed by scholars like Otto Cosmanus, Hugo Grotius and

Pufendorf (Mogi 1931, pp. 26-33). Yet, works on contemporary federalism refer to K.C. Wheare's analysis of federalism in his book titled 'Federal Government'.

Four schools of federal theory emerged in the 19<sup>th</sup> century. First, the work of Alexis de Tocqueville pointed out the strengths and weaknesses of the American experience (Tocqueville 1961). Second, the concern for the problems of federalism in German countries, the third, exemplified by Pierre-Joseph Proudhon, anchored on the French tradition, which advocated a federal theory that inculcated both social and political dimension (Proudhon and Federatif 1979). The fourth was the imperial British Empire, which geared towards the attainment of a federal system (Elazar 1995).

The post-Second World War era witnessed the proliferation of federal systems in countries of Central and Eastern Europe (Germany, Austria, Czechoslovakia, Yugoslavia); Africa (Nigeria, Comoros, Ghana, Kenya, Uganda, Tanzania); and Asia (India, Malaysia, Pakistan, United Arab Emirates, United Arab Republic) (Elazar 1995). The reason for the adoption of federal system by most countries was connected with: (1) the need for larger political units required to build an effective and dynamic modern state; and (2) the need for smaller political units to have self-governance (Watts 2000).

In spite of the motives for federalism in developed and developing societies, many of these countries have had years of tension and wrangling in their federalism experiences (Zimmerman 1993, pp. 1-13). In Latin America, there were some forms of scepticism because federal system was not in practice. This development in Europe stemmed from the slow pace of integration among European nations. In U.S., the centralisation of power through unfunded and underfunded mandates had led to the introduction of "coercive federalism" (Zimmerman 1993, pp. 1-13). Switzerland offers a good example of stable federal system with the exception of the challenge faced by Switzerland in maintaining relationship with the European community. The Canadian federalism experienced three decades of internal tension due to the Revolution in Quebec in the 1960s and the four rounds of contentious mega-constitutional politics, 1963-71, 1976-82, 1987-90 and 1991-92 (Russel 1993). Germany remained relatively stable, but attention was drawn to the issue of revenue sharing and of the 'joint decision trap', that has the feature of administratively interlocked federation (Scharpf 1988).

#### **2.4 Phases of the evolution of Federalism in Nigeria**

There are four phases in the evolution of federalism in Nigeria. These are the pre-independence era, the independence era, the military era and the post-military era. Afigbo (1991) has classified the above analysis of Nigerian federalism into three phases. The period of informal federation, 1900-1946; the period of formal federation, first phase, 1946-1965, the period of formal federation: second phase 1967-date. These phases are the same. Afigbo expanded the pro-independence era and sought to present the different phases that characterised the consultations prior to the formal promulgation of federal system.

#### **2.4.1 The Pre-Independence Era**

Federalism started on 9 January 1950 with the Ibadan All-Nigerian Constitutional Conference. The Conference comprised of the representatives from all parts of the country to discuss on the system of government and revenue allocation formula that would be adopted (Sagay 2001; Awa 1976). At the end of the 1950 Conference, the political leadership of the three regions adopted a federal system of government that would grant autonomy to the three regions so that each of them can develop at its own pace (Awa 1976). The Conference came up with the following resolution. First, that a federal system of government should be adopted in the three regions, and, second, the three regions should become administrative regions with a Governor and a House of Assembly. Third, Lagos should become an autonomous municipality; the fourth was that there should be the existence of the federal government territory that will monitor the affairs of the three regions. The fifth resolution was that revenue from tax should be allocated to the three regions based on per capita, and, the sixth, Nigerians should start participating in their own governance (Awa 1964).

In the light of these resolutions, the 1950 Conference marked the formal introduction of federalism in Nigeria. According to Sagay (2006): “We have no doubt at all that the process already given constitutional sanction, and fully justified by experience, of devolution of authority from the centre to the regions should be carried much further so that a federal system of government can be developed.” (Sagay 2006).

The above statement shows that the conference was obviously thinking in terms of creating a federal structure of government for Nigeria comprising of two-tier system whereby the central government already vested with all the power in a unitary system of government would be made to devolve certain well-defined powers to the regional governments set up in each of the three regions (Sagay 2006).

The 1951 Macpherson Constitution, produced out of the Ibadan conference, introduced a quasi-federal system of government, while the 1954 Lyttleton Constitution adopted a full-fledged federal system of government.

For administrative conveniences, the British divided the country into the Colony and Protectorate of Lagos, the Protectorate of Southern Nigeria, and the Protectorate of Northern Nigeria in 1900 (Osuntokun 1988). In 1914, without consultation and deliberation, the British merged the Northern and Southern Protectorates together under one administration (Osuntokun 1988). The British attributed the merger of the Northern and Southern Protectorates to two factors. First is the practical impossibility of maintaining artificial barriers between the South and the North, and, second is the need for effective and efficient management of the Northern Protectorate, which was lacking in viable resources (Osuntokun 1988, pp. 23-39).

Afigbo (1991), Ekeh (1989), Mustapha (2004) have noted that the British colonial government used the principle of amalgamation to meet the financial predicament of the Northern Protectorate. In addition to the amalgamation of the two Protectorates (North and South), the British introduced “divide and rule” policy into her administration, this the British did by introducing separate patterns of administration through the use of Indirect rule in the North, direct rule in the South, and Lagos administered as a separate entity (Afigbo 1991; Ekeh 1989).

Nigerian nationalists and scholars have criticised the arbitrary and undue imposition of federalism by the colonial administration (Awolowo 1947; Balewa 1947; Yusuf 1994; Awolowo-Dosumu 1994 and Ayoade 1980). In the words of Obafemi Awolowo

Nigeria is not a nation. It is a mere geographical expression. There are no ‘Nigerians’ in the same sense as there are ‘English’, ‘Welsh’, ‘French’. The word ‘Nigerian’ is merely a distinctive appellation to distinguish those who live within the boundaries of Nigeria from those who do not. There are various national or ethnic groups in the country... It is a mistake to designate them ‘tribes’. Each of them is a nation by itself with many tribes and clans. There is much difference between them as there is between Germans, English, Russian and Turks for instance. The fact that they have a common overlord does not destroy these fundamental differences (Awolowo 1947, p. 48).

A prominent Northern politician, and later the Prime Minister, Tafawa Balewa, said, “since the amalgamation of Southern and Northern Provinces in 1914, Nigeria has existed as one country only on paper... it is still far from being united” (Balewa 1947, p. 208). According to Yusuf (1994,

p. 18), “the federation of Nigeria did not come into existence because some tribal chieftains sat over kolanut, tea or palm wine to agree to establish it...This federation as it exists now has many very serious limitations and weaknesses.” Ayoade (1980, p. 121) remarks that the colonial government packaged the Nigerian federalism to extend imperialism to the colonised territory. The 1946 Richard Constitution that introduced the concept of regionalisation made the centre to be weak, while the regions were stronger. However, federalism came into existence in Nigeria during the 1954 Lyttleton constitution.

#### **2.4.2 The Independence Era**

At independence, Nigeria inherited a federal arrangement that made each region to be dominated by a particular ethnic group, which created a sense of insecurity among the minority groups in the regions. This invariably called for the agitation for the creation of a Middle-Belt region in the North, a Mid-West region in the West, and a Calabar-Ogoja-Rivers region in the East (Uga, Ayorinde and Ehinomen 2005, p. 26). Federalism during the independence period tilted powers to the regions while the central government exercised limited powers. The federal structure during the 1960 Independence and 1963 Republican constitutions granted the regions enough resources to discharge its responsibilities. Each regional government had autonomous powers that made the federal arrangement effective. Both the 1960 Independence and the 1963 Republican constitutions had similar features of federalism except that the President replaced the Queen of England in 1963, and the Supreme Court replaced the Judicial Committee of the British Privy Council of 1960 (Uga, Ayorinde and Ehinomen 2005, p. 26).

For Schwarz (1968), Nigerian federalism in the Independence era had the following features: Each region had its own separate constitution, in addition to the federal government; each region had its own separate Coat of Arms and Motto, and each region established its own separate semi-independent Missions in the United Kingdom, headed by an Agents-General'. The regional governments had residual powers. Any matter not allocated to the regions or the federal government automatically became a matter of regional jurisdiction. With these features, the central government became very weak while the regions were very strong. In the word of John P. Mackintosh “The Nigerian federation has always had peculiar features; the most evident being that

it was not created by the coming together of separate states but was the result of the subdivision of a country which had in theory been ruled as a single unit” (Mackintosh 1962, p. 223).

### **2.4.3. The Military Era**

The intervention of military government in Nigerian politics in 1966 altered this federal structure. The military made the central government to have strong powers, leaving the states to become weak (Gana and Egwu 2003, p. 77).

The military concentration of power to itself and at the centre ensured that the states were reduced to mere administrative units taking orders from the centre. The excessive centralisation of power, resources, and opportunities also encouraged the rise of authoritarianism and other forms of despotic rule, and the negation of democratic values (Ihonvbere 1999, p. 10).

The Nigeria’s federal arrangement was disrupted by the military regime of Aguiyi Ironsi with the introduction of unitary system of government. The centralised and command structure of the military propelled the introduction of centralised administration, which did not augur well with the diverse and multiplicity of Nigerian society, hence, the counter coup of July 1966 that ushered in the administration of Gowon. Gana and Egwu (2003, p. 77) observe that military intervention in Nigerian politics in 1966 led to the transformation of federal structure into unitary system.

The outbreak of the civil war on 6 July 1967, threatened the corporate existence of the country, with its attendant consequences on the structure of the federal system (Klieman 2012). During this period, secessionist forces in the three states of Eastern Nigeria engaged in open confrontation with the federal government (Ijalaye 1979). In order to resolve the agitation of the minority interests in the country, which partly precipitated the civil war, the federal government created twelve states in 1967, out of the four regions. The increase in the number of states, from twelve to nineteen states in 1979, complemented the effort to have a stable federalism (Ijalaye 1979).

The politics of domination that ravaged the post-independence era encouraged military incursion in politics. The post-independence era had federal arrangement that was lopsided and encouraged ethnicity on a North-South dichotomy. This is contrary to the original principle of federal stability. In the word of John Stuart Mill,

There should not be any one state so much powerful than the rest of the states. If there be such a one, and only one vote, it will insist on being the master of their joint deliberations; if there be two, they will be irresistible when they agree, and

whenever they differ, everything will be decided by a struggle for ascendancy between the rivals (Wheare 1963, pp. 50-51).

K.C. Wheare reinforces this position, with a warning.

It is undesirable that one or two units (in a federation) should be so powerful that they can overrule the others and band the will of the federal government to themselves. There must be some sort of reasonable balance, which will ensure that all the units can mention their independence within the sphere allotted to them and that no one can dominate the others (Wheare 1956).

A remarkable step by the military toward the dissolution of the hitherto strong constituent units was the creation of twelve states out of the existing four regions in May 1967 in order to restructure the imbalance in the Nigeria federation. Gowon, in his nation-wide radio broadcast on 27 May 1967, observed thus:

The main obstacle to future stability in this country is the present structural imbalance in the Nigerian federalism. Even Decree No. 8 of Confederation or loose association will never survive if any one section of the country is in a position to hold the others to ransom. This is why the first item in the political and administrative programme adopted by the Supreme Military Council last month is the creation of states for stability. This must be done first so as to remove the fear of domination. Representatives drawn from the new states will be more able to work out the future constitution for this country, which can contain provisions to protect the power of the states to the fullest extent desired by the Nigerian people (Federal Ministry of Information 1967).

Federal-State relation was based on Decree No. 1 of 1966, which empowered the federal military government to legislate for the whole country or any part thereof with respect to any matter whatsoever.

In case of any conflict, between a decree promulgated by the federal government and edict enacted by the regions, the decree prevailed (Dudley 1963). Thus, the decree increased federal government authority over the states during the military regime (Dudley 1963). Fiscal relation, during the military era, tilted towards the centre. This further made the states to depend more on the centre for fund in form of grants and loans (Dudley 1963). In addition, off shore oil Revenue Decree, 1971, otherwise called Decree No. 9 of 1971, vested the ownership of and the title of the territorial water and the Continental shelf on the Federal Government. It also made all royalties, rents and other revenues derived from or relating to the exploration, prospecting or searching for or the



mining or working of petroleum in the territorial water and the continental shelf, to be accrued to the federal government (Decree No. 9 of 1971).

The command structure of the Military as reflected in Nigerian federalism tilted powers to the centre in such a way that the federal arrangement was more of unitary in outlook (Elaigwu 1998, pp. 6-7). The era of Military rule and the suspension of constitution gave room for the military government at the state level to exercise its control on the regions (Nnamdi 2009, p. 3). Such gradual erosion of powers of the state in favour of the centre has reduced federalism under the military to mere paper value (Abia 2006). The implication of this is the existing structural imbalance among the three levels of government (Ihonvbere 1999, p. 10). In this, Soyinka (2003) states,

the truth is that, beyond the first four years of Nigeria's independence, the federal principle was simply thrown overboard. A deliberate subversion of the rational relations of the state to the centre was embarked upon, upsetting the balance between the federal authority, the state, and even local government.

#### **2.4.4 The Post-Military Era**

With the return to a democratically elected government in 1979, federalism in Nigeria was supposed to be far better. However, the legacy of centralisation of the military prevailed. For example, the 1979 and 1999 Constitutions granted enormous powers to the central government. The long years of military rule and the command structure of government affected the civilian government of 1979 as the adoption of Presidential system of government that concentrated powers at the centre. The 1999 constitution that ushered in the Fourth Republic did not fare better, as the constitution embodied too much power at the centre. For example, The Second Schedule Part 1, of the constitution allocated sixty-eight (68) Exclusive Legislative powers to the Federal Government, while in Part 11, under the Concurrent Legislative List, the Federal authority further shares another thirty (30) legislative powers with the states. In the same vein, while the Third Schedule Part 1 of the Constitution established thirteen (13) Federal Executive Bodies, Part 11 of the Schedule established only three (3) State Executive Bodies, which are indirectly subject to the control of their Federal equivalent (The Constitution of the Federal Republic of Nigeria 1999).

This is an indication that the Constitution vested, in the central government, too much power at the expense of the states.

Ewetan (2012) identifies the post-military federal features to include increased financial powers of the federal government *vis-à-vis* the state governments, increased fiscal dependence of the constituent units on federally collected revenue, and states becoming an appendage of the federal government. Other features are the erosion of the fiscal autonomy of the federating units, and a master-servant relationship, in which the subnational governments were at the mercy of the federal governments.

Similarly, Oyeneye, Onyenwenu and Olosunde (2004, p. 160) identify the features of federalism, within the context of Nigeria. These include a written and rigid constitution, subject to amendment, division of powers between the federal government and the subnational levels of government, and that central government had exclusive power on subjects in the exclusive list and final authority on concurrent matters. Other features are the adoption of multi-party system with the exception of 1989 constitution, which provided two party system, the existence of bicameral and unicameral legislatures at the federal and state levels, respectively; supremacy of the constitution; Supreme Court, as the final arbiter of law; and illegality of secession by any section of the country.

## **2.5 Intergovernmental Relations (IGR)**

Intergovernmental relation refers to the interactions that take place among the different tiers of government within a state (Adamolekun 1983). In other words, intergovernmental relation is the whole idea of interaction that takes place between the central government and the subnational units. Bekink (2006) defines intergovernmental relations as a set of multiple formal and informal principles, processes, structures and institutional arrangements for both the bilateral and multilateral interaction within and between the different spheres of government.

In his contribution, Odoh (2006, p. 16) highlights the objectives of intergovernmental relations. First is to promote peace and harmony among the three levels of government. Second is to enhance the emergence of co-operation rather than competitive federalism. Third is to ensure effective utilisation of available human and material resources among the various levels of government. Fourth is to accelerate the achievement of self-reliant economy. Wright (1995) identifies the characteristics of IGR with reference to American federalism. IGR comprises of all forms of

permutations and combinations that exist among the constituent units in a federal system and made up of activities and the attitudes of people occupying various positions at all the levels of government as well as the institutions of government (Wright 1995). In addition, IGR consists of concerted efforts of officials as well as the one-time occasional occurrences (Wright 1995). IGR encompasses the entire complex and interdependent relations among various spheres of government in legal, financial and administrative matters and policy coordination (Afesha 2015).

Extant literature lays emphasis on cooperation between the central government and the subnational units, therefore, deemphasising the hierarchical relationship (Adamolekun 2011). Grodzins (1960) notes that friendliness and cooperation characterised intergovernmental relations and that conflict could occur within government or between the levels of government. Grodzins' notion of sharing pervades his work and those of his students who participated in the University of Chicago's Federalism Workshop. Grodzins' work was based on dual federalism where there was a division of powers between the national and state governments.

The emphasis of his work was the existence of two independent spheres of sovereignty. However, his later work, in collaboration with his students, stressed the primacy of cooperation rather than conflict (Fritschler and Segal 2016, pp. 95-122). In this, Grodzins notes the interactions of the subnational units in intergovernmental relations. To him, states are both the sources and recipients of federal and local powers.

These later works of Grodzins and his students, stressed the pervasiveness of cooperation, not conflict (Grodzins 1960, p. 277). David Walker criticised Grodzins' marble-cake and layer-cake dichotomy.

If the marble cake theory is true, why is there so much conflict and hostility in the system? If the layer cake theory is true, how can we explain the many collaborative interactions that take place? We have reached the point at which we must look at the interactions vertically and horizontally and then must develop a new theory from that perspective (Walker 1970, p. 18).

Intergovernmental relation allows each level of government to act independently and at the same time interacts in order to deliver services to the people. Layman (2003, p.11) observes that all levels of government focus on service delivery to the people.

Adamolekun (1983) and Olopade (1984) define intergovernmental relation as any form of interaction that takes place among the spheres of government within a polity. Okoli (2005) argues that the relationship that exists between the central and the constituent units, as spelt out in the constitution of the country, dominates IGR. According to him, the pattern of relationship, which is cooperative in nature, encourages both vertical and horizontal policy making at different levels and in different sectors of intergovernmental process. In federal systems such as Australia, Brazil, Canada, Ethiopia, Germany, Nigeria, Switzerland, and the United States, the interactions between the central government and the subnational units become the central focus of intergovernmental relations as defined in the constitution of the land (Adamolekun, 2011). In his opinion, Watts (2008) identifies formal interactions, conducted exclusively, among the governments of constituent units.

Olugbemi (1980, p. 113) identifies a nine-level structure of IGR. These are: (1) federal-state; (2) federal-local; (3) federal-civic groups; (4) state-state; (5) state-local; (6) state-civic groups; (7) local-local; (8) local-civic groups; and (9) inter-civic-groups. In contrast, Bamgbose (2008) observes three types of interactions in a unitary system. These are national-local relations; inter-local relations, and external relations.

## **2.6 Typologies of Intergovernmental Relations**

Fritschler and Segal (2016) have identified four typologies of intergovernmental relations. These are the joint policymaking, mutual accommodation, innovative conflict, and disintegrative conflict. Joint policymaking involves the identification of the attitudes of the actors in decision making on issue of intergovernmental relations. In the joint policymaking, the actors are mostly bureaucrats and the level of decision-making is limited to the operating bureau. It differs in political styles and attitudes of the participating governments i.e. attitudes of actors. Douglas Harman of American University conducted a survey (1) to determine how “cooperative”, “friendly”, “competitive” and “hostile” the local officials are toward federal agency officials; and (2) to discover the perception of local officials about federal agencies in the adaptation of programmes to suit local circumstances (Segal and Fritschler, 1970). The outcome of the survey revealed that local officials embrace “cooperative” in their interactions with the federal government.

Bargaining and harmonious compromise among the political actors and units of government, at different levels of decision-making, characterised mutual accommodation. According to Schattschneider, “the outcome of all conflicts is determined by the scope of its contagion. The number of people involved in any conflict determines what happens; every change in the number of participants affects the result.” (Schattschneider 1960, p. 2). In the mutual adjustment, interest groups, congressional subcommittees and aid coordinators became involved in the negotiation and bargaining. Mutual adjustment involved some disagreements among participants on how to administer government programmes and how financial technicalities are handled. Nevertheless, well-established channels, with concession would remove these differences (Schattschneider 1960, p. 2).

Innovative conflict, as a typology of intergovernmental relation, at the inception, usually ends with cooperation. The features include involvement of different scope of the various sections and subsections of the political system, classification of intergovernmental relations as a part of a larger whole and the determination of the consequences and the values of conflict in intergovernmental decision-making (Schattschneider 1960, p. 2). Levine (1969, pp. 177-182) observes that intervention, directed toward restructuring the subsystem, described the situation, in which state agencies played other agencies, and governmental levels, against each other. Instead of dismissing conflict as an unfortunate deviation from the “cooperation and sharing” syndrome, it becomes possible to apply the theories of Lewis Coser and others to intergovernmental politics (Coser 1956).

Disagreement among the levels of government characterised disintegrative conflict (Fritschler and Segal 2016, p. 102). Other characteristics are the boundaries and extent of imposed rationality in bargaining i.e. nature of bargaining. Most descriptions of bargaining in intergovernmental system have centred upon routine relationships in which the guidelines under which decision-making occurs may be complex but understood, and, for the most part accepted by all parties concerned. Beyond the routine areas of bargaining, Lewis Froman’s categorisation of congressional bargaining offered helpful guidelines in delineating the stages of negotiation, which also occur in intergovernmental relations (Froman 1967). Jacob and Lipsky’s dimension of classification of intergovernmental relations consist of: (a) policy analysis; (b) synoptic indicators of the political process; (c) community power studies; (d) schemes of classification.

## 2.7 Analysis of the Typologies of Intergovernmental Relations

The absence of intergovernmental factors, which affect local policy processes and outcomes, limits policy analysis of IGR. Some areas for research in intergovernmental relations, which would contribute to studies in policy analysis, are state and local policy in directional and or anticipated response to federal grants, state, county, and regional policies concerning decisions to apply or match funds and change structure or procedures and the variations in federal decisions to grant or refuse to grant funds (Fritschler and Segal 1970). Others are the variations in congressional and administrative guidelines and the processes used to change those guidelines, and the variations in enforcement of the guidelines (Fritschler and Segal 1970).

Synoptic indicators of the political process involved techniques of analysing key areas of legislative decision making to intergovernmental relations. Key areas of decision making, in the study of state and local government, are the role perceptions and role systems of decision makers, the behaviour in collegial groups, including federal bureaucratic groups, interagency committees, and regional groupings and state-local groups and the social origin and recruitment studies of grant-in-aid decision makers at all levels (Fritschler and Segal 1970). Others are the content analysis of grant-in-aid documents, both applications and responses and interest group involvement in the grant-in-aid process. The inability of scholars to link such research questions, involving power to the large political community, limits the community power studies. Studies of the grant-in-aid community would provide such a link and would represent a new application of the community power idea to functional hierarchies, intergovernmental and interagency groups (Fritschler and Segal 1970).

**Table 1: A typology of intergovernmental relationships**

| Type of political relationships | Attitudes of Actors | Actors and Levels of decision making | Scope of participation | Nature of Bargaining | Nature of Administrative Guidelines |
|---------------------------------|---------------------|--------------------------------------|------------------------|----------------------|-------------------------------------|
|                                 |                     |                                      |                        |                      |                                     |

|                         |                        |                                                                                                                     |                                       |                                                             |                                        |
|-------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------------|----------------------------------------|
| Joint policy-making     | Cordial and friendly   | Bureaus                                                                                                             | Functional hierarchies                | Routine                                                     | Understood and accepted by all parties |
| Mutual accommodation    | Competitive            | Bureaus, Special interest groups, congressional Subcommittees, aid coordinators                                     | Subsystems                            | Negotiated bargaining                                       | Flexible                               |
| Innovative conflict     | Manipulative defensive | Department heads, special interest groups, congressional subcommittee members, aid coordinators, white house staff  | Subsystems with outside interventions | Non-negotiated bargaining followed by negotiated bargaining | Less flexible                          |
| Disintegrative conflict | Hostile                | Department heads, special interest groups, congressional committees and delegations, local political actors, courts | Macro (System-wide)                   | Non-negotiated bargaining                                   | Inflexible                             |

Source: Compiled by the author from A. Lee Fritschler and Morley Segal

## 2.8 Issues in Intergovernmental relations

This section reviews the main thematic issues of the research. Such issues include autonomy; distribution of powers and responsibilities; centralisation of power; vertical/horizontal relationships; intergovernmental fiscal relations; administrative mechanism for managing intergovernmental relations; service delivery; and constitutional provisions.

### **2.8.1 Autonomy**

The quest for devolution of power among nations has attracted debates from scholars on the concept of autonomy. Scholars have therefore attempted to explain autonomy using the intergovernmental relations institutional structures, fiscal arrangements and political channels. For Nwabueze in Adeyemo (2005) autonomy means that “each government enjoys a separate existence and independence from the control of the other governments” (Adeyemo 2005, pp.77-87). Autonomy may be a result of either the process of devolution or the transfer of power from central government to autonomous units holding corporate status under state legislation.

Extant literature on autonomy shows the differences in the trends and models adopted by various nations. The Canadian constitution of 1867 granted the central government power to veto any legislation at the provincial level. Provinces are set up for the administrative convenience of the central government, and therefore, are never sovereign (Fritschler and Segal 2016, pp. 95-122). In the U.S., the influence of the federal government over state and local governments had increased and there had been the danger of loss of autonomy (Cohen and Peterson 1999, p. 26). In the United States of America, the federal government uses both direct and indirect means when it intends to influence state and local actions (Advisory Commission on Intergovernmental Relations 1981). Posner (1998, p. 31) observes that a ‘Centralised-Inclusive model’, which would suggest considerable mandating activity, could succeed bargaining between central and local governments. Wright (1982) concludes that in the U.S., bargaining or negotiation is a prominent if not dominant model of contemporary intergovernmental relations. However, there was a change in the trend in IGR in the 1980s and 1990s from “cooperative federalism” to “coercive federalism” due to the increased dominance of federal government (Wright 1982, p. 215).

Intergovernmental relation in America allows the central government to wield considerable influence over the state governments especially in areas of fiscal federalism as the federal government exercises financial control over the states by withholding the federal grants to the states (Fritschler and Segal 2016, pp. 95-122). In a comparative context, Britain’s framework for analysing intergovernmental relations posits that local authorities are not agents of central government but rather have local discretion (Stoker 1991, p. 47).



Scholarly works in Nigeria have focused more on authority relationships, fiscal arrangements and institutional structures (Adeyemo 2005; Rezende 2007; Enejo and Isa 2014). Enejo and Isa remark that the setting up of state and local governments joint account committee, local government service commission, ministry of local government and chieftaincy affairs and other allied agencies at the state level have made local government autonomy in Nigeria a mirage. Oni (2013) observes that fiscal autonomy of the levels of government has become very difficult because there is yet to be an acceptable formula for revenue sharing. Supporting this claim, Ojo (2014) stresses that lack of financial autonomy at the subnational levels has led to groups' agitation and at times litigation in the court of law. For example, the littoral states took the federal government to the court with respect to the offshore/onshore oil dichotomy.

The administration of Olusegun Obasanjo had earlier approached the Supreme Court for the definition of a seaward boundary of a littoral state (ThisDay, 17 February 2003). By constitutional design, Section 162 (2) of the 1999 Constitution of Nigeria provides for the principle of derivation, to a share in the revenue accruing to the Federation Account from natural resources derivable from the continental shelf of Nigeria did not specify the dichotomy between the offshore and onshore (The Constitution of the Federal Republic of Nigeria 1999). The Supreme Court decided to exclude the revenue derived from the offshore drilling in the calculation of the revenue attributable to the oil producing states based on the principle of derivation (The Guardian April 5, 2002).

In addition, the civil society groups and communities in the Niger Delta have agitated that they wanted a fair share of the past neglect and injustice they had suffered in the hands of both the state and multinational oil companies in the exploitation of the oil resources (Atoyebi, Lawal, Adekunjo and Kadiri 2013). The civil society and communities in the Niger Delta have challenged the control of oil and distribution of its benefits among the constituent units of the federation (Atoyebi, Lawal, Adekunjo and Kadiri 2013). Similarly, the 774 local governments in the country have approached the judiciary over lack of financial autonomy (Ojo 2014).

Extant literature on autonomy has laid emphasis on the dominance of the federal government on the subnational units but has ignored the constitutional framework that empowers the central government to have domineering roles. In this, the study would bridge the gap by examining the

constitutional provisions of the levels of government to determine the coordinate and independent relationships. Scholars have opined that there was no consensus about the revenue sharing formula of the centrally generated revenue among the three levels of government (Ikeji 2011). This scholarly view is limited because scholars have failed to discuss the implication of revenue sharing formula on federal structure. The study would fill this gap by exploring the revenue sharing arrangement and its implication on service delivery in the contemporary federal system.

### **2.8.2 Distribution of powers and responsibilities**

Intergovernmental relation has made it possible to demarcate governmental powers through constitutional delineation of functions. In Nigeria, the constitution specifies the list of functions of local government as contained in Section 7, Fourth Schedule of 1999 constitution. The main functions of a local government council, as stated in the constitution, included the consideration and the making of recommendations to a state commission on economic planning or any similar body, collection of rates, radio and television licences. Others are the establishment and maintenance of cemeteries, burial grounds and homes for the destitute or infirm, licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts; establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences. Local Governments are also expected to construct and maintain roads, streets, street lightings, drains and other public highways, parks, gardens, open spaces, or such public facilities, as may be prescribed from time to time by the House of Assembly of the state (The Constitution of the Federal Republic of Nigeria 1999).

The functions of local governments also include naming of roads and streets and numbering of houses; provision and maintenance of public conveniences, sewage and refuse disposal; registration of all births, deaths and marriages; assessment of privately-owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of State. It is also expected that local governments are to control and regulate out-door advertising and hoarding, movement and keeping of pets of all description, shops and kiosks, restaurants, bakeries and other places for sale of food to the public, laundries, and licensing, regulation and control of the sale of liquor (The Constitution of the Federal Republic of Nigeria 1999).

The only area that has received unending attention in the distribution of powers and responsibilities is the fiscal arrangement. Oni (2013) observes that fiscal federalism suggests a legal arrangement describing the distribution of revenue among the different levels of government in a federal structure. In the U.S., the interdependent nature of IGR led to the growth of categorical grants distributed by the federal government to states and cities, which helped to establish national standards of welfare, and economic growth (Wright 1974). Such federal government effort encouraged the growth of “cooperative federalism” where national and subnational governments in partnership developed mutually acceptable scheme for social and economic development (Elazar 1962; Posner 1998, pp. 28-29).

The federal government has the capacity to raise more revenues than the subnational units , thereby giving the centre the ability to exert control over the subnational levels by offering them grants (Hale and Palley 1981, pp. 54-59; Wright 1982, pp. 161-171). In Nigeria, the question of economic justice has not been realised in the distribution of responsibilities.

Adamolekun (2011) has observed that allocation of responsibilities to the levels of government can be grouped into three: federal-regional-local, federal-local, and regional-local levels. He identifies three approaches for the federal-regional level. The first consists of an exclusive federal list with residual powers vested in the regions; the second was an exclusive list for the regional legislatures; and the third consists of the two lists: an exclusive federal list and a concurrent list consisting of subjects upon which both the federation and the states have authority to make laws. To him, any matter that is not found in the exclusive or the concurrent list was contained in the residual list, which is exclusively reserved for the regional government (Adamolekun 2011). In spite of the formal constitutional arrangement that made federal government to have domineering power, the “New Deal” era in the United States in the 1930s called for “cooperative” federalism that allows for shared responsibilities among the levels of government (Adamolekun 2011). With the local government reform of 1976 that provided for a three-tier level of administration, a tripartite sharing of government responsibilities was put in place in Nigeria’s 1979 constitution among the federal, state and local governments (Adamolekun 2011).

**Table 2: Nigeria Expenditure Responsibilities**

| Tier of government     | Expenditure Category                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Federal only           | Defence; Shipping; Federal trunk roads; Railways; Posts; Telegraphs and telephones; Police and other security services; regulation of labour; interstate commerce; telecommunications; mines and minerals; social security; insurance; national statistical system; national parks; guidelines for minimum education standards at all levels; water resources affecting more than one state. |
| Federal-State (Shared) | Antiquities and monuments; electricity; industrial, commercial and agricultural development; scientific and technological research; statistics and survey; university, technological and post-primary education; health and social welfare.                                                                                                                                                  |
| State-Local (Shared)   | Primary, adult and vocational education; health services; development of agriculture and non-mineral natural resources.                                                                                                                                                                                                                                                                      |
| Local government       | Economic planning and development; cemeteries; burial grounds; homes for the destitute and infirm; markets; sewage and refuse disposal; roads; streets, street lighting, drains, other public facilities                                                                                                                                                                                     |

**Source: 1999 Constitution and various sector policy reports.**

**2.8.3 Centralisation of power**

Extant literature reveals that there is continuous fiscal domination of the federal government on the subnational levels (Conlan 1986; Ugwu 1998; Suberu 2001; Diamond 2001). Conlan (2014) observes that Reagan’s idea of centralisation has shifted balance of power and resources towards the centre. Therefore, a new approach to IGR called “coercive federalism” was introduced in the 1970s and 1980s for the federal government to use regulation rather than fiscal incentives to control domestic policy (Kincaid 1990).

Taking it further, Posner (1998) observes an increase in the use of unfunded mandates by the federal government, in spite of the 1995 Un-funded Mandates Act that sought some changes in their use to place unwanted fiscal demands on local government (Conlan, Riggle and Schwartz

1995). Such fiscal dominance gave the federal government an edge over the subnational units, thereby giving the centre the ability to control the subnational levels by offering them grants (Hale and Palley 1981, pp. 54-59; Wright 1982, pp. 161-171). Similarly, the federal government exercises power over non-fiscal matters that are under the jurisdiction of the state governments such as the minimum age for drinking alcoholic beverages. For example, in the 1980s, the central government required the states to increase the minimum age of drinking alcohol to twenty-one years (Fritschler and Segal 2016, pp. 95-122). The central government then threatened states that may refuse the directive to forfeit the federal highway construction funds. This forced the states to change their laws on minimum drinking age in order to suit the federal laws. The American Congress used the same threat in the 1990s to encourage the states to reduce their blood-alcohol limits for drunk driving to 0.08 percent by 2004 (Fritschler and Segal 2016, pp. 95-122).

Britain that adopted a centralised-Inclusive model had, in the last two decades, exercised central domination over the subnational units through the imposition of local government restructuring. Although, Bulpitt (1983) identifies the concept of dual polity, the relationship between the centre and the local government only made the latter to serve as junior partner. According to J.S. Mill:

The authority, which is most conversant with principles should be supreme over purposes, whilst that which is most competent over details, should have details left to it. The principal business of central authority should be to give instruction, of the local authority to apply it (Mill cited in Bulpitt 1983, p.377).

The central government relies on legislative, executive, and judicial instruments as general supervisory institutions. This is especially the case in areas of nationally delayed authority, personnel assignments, organisational hierarchy, and intergovernmental fiscal relationships (Kwon 2003).

At independence, Nigerian constitution allowed a method through which the national government could easily take over the powers of the regional governments under the pretext of assuring them of a democratic government (Ejimofor 1987). Ejimofor observes that when an insurrection or a disturbance existed in any part of the federation, which the regional government could not handle to the satisfaction of the national government, the latter could declare a state of emergency over the affected area and assume any necessary police powers to deal with the situation. The implication of this was that the central government could take over the legislative powers of the

regions. This power was used in May 1962 by the federal government during the crisis in the Western Region when a state of emergency was declared (Ejimofofor 1987; Ayoade 2001).

The centralised nature of military governing pattern and usurpation of responsibility without due recourse to the intergovernmental relations led to fiscal disequilibrium and functional dislocation of subnational units (Crommelin 2004). Supporting this claim, Oyovbaire (1985) observes that the federal-state relations, during the military era in Nigeria, were in favour of the federal government. Taking this discourse further, Ugwu (1998) observes that there exists a system of direct transfers from the federal government to local governments. However, most of Nigeria's states and local governments are not able to raise more than ten percent of their annual budgets from the internal sources and they are heavily reliant on federal aid. On this, Suberu (2001) notes that economic resources as well as political power are concentrated at the federal level.

In terms of fiscal policy, "extreme concentration" of control over the nation's revenue flows has caused intergovernmental conflicts. Alluding to this, Diamond (2001) argues that centralisation of control over revenue flows has

virtually erased a fundamental principle of federalism---that lower levels of government have some areas of autonomous authority that cannot be overridden by the centre—and robbed subordinate units of any significant incentive to generate revenue of their own (Diamond 2001, pp. 11-12).

The study, therefore, explored the resultant effect of the skewed nature of the federal arrangement and its consequences on the service delivery capacity of the subnational units.

#### **2.8.4 Vertical/horizontal relations**

Scholarly works on vertical/horizontal relationships among the levels of government have continued to be the central focus in the literature (Elaigwu 1985; Tamuno 1970; Jinadu 2003). Elaigwu (1985) observes that the relationship between the central government and subnational units broke down after the military takeover because the subnational units were more powerful than the central government. This, according to Elaigwu (1985), resulted into threats of secession. With the promulgation of Decree No. 34 of 1966, the country momentarily adopted unitary system. The resultant effect of this was centralisation of the structure of government, leaving the

subnational governments as extensions of the central government. In other words, the system of government was characterised by the dominance of federal over state and local governments. During the military era, the subnational levels of government were accountable to the military authorities rather than to the state or local electorates (Alm and Boex 2002). In this case, political and fiscal decentralisation was not pronounced in the military system of government (Alm and Boex 2002). Under the military rule, state and local governments operate as distinct government units, provided important government services, collected own source revenues and received intergovernmental transfers, at the discretion of military governors and appointed local executives rather than at the discretion of the local electorates (Alm and Boex 2002).

The democratic dispensation of Nigeria's Fourth Republic in May 29, 1999 witnessed the most conflicting political opposition ever experienced, which brought competition rather than cooperation between the central and the subnational governments (Vanguard 1999). State-local relations have witnessed series of conflict. For example, 15 local government councils took the Sokoto state government to court, and the court prohibited it from deducting 3 percent of its statutory allocation to fund Sokoto Emirate Council, as passed by the State House of Assembly (Vanguard 1999). On the fiscal relations, Ekpe (2002) notes that even though the nature of relationship existing among federal, state and local governments from the constitutional point of view tends to be fiscal, a lot of mechanism or agencies exist among them that tend to link the relationship of the three levels of government in Nigeria.

There existed a complex web of interactions bordering on participatory and joint management in the areas of funding of primary education, poverty alleviation programmes, training of local government career and elected officers among others (Gboyega 1989). The State Joint Local Government Account Committee was lopsided; government officials in charge of the account often manipulate the process in favour of the state government, at the detriment of the local governments (Gboyega 1989). Bello-Imam (1990), Ayoade (1992) and Ekpe (2002) have maintained that IGR during the colonial rule and Nigeria's First Republic exhibited the features of principal/agent model. This means that the relationship between the local government and other higher levels, federal and state was not cooperative rather a relationship where the local government takes directive and commands from the higher authority (Ekpe 2002).

However, IGR in the 1979 Second Republic and the present Fourth Republic is characterised by overlapping-authority model because the actors of IGR perform multi-dimensional functions (Ibok and Ntekim 2014). Literature has revealed that federal-state-local relations are characterised by conflict and competition, which often leads to litigation in the court of law, such scholarly work, is limited in providing effective constitutional framework to resolve the conflict. The study intends to fill the gap by interrogating the existing constitutional arrangement with a view to identify areas of overlapping.

### **2.8.5 Intergovernmental Fiscal Relations**

There are two pertinent issues on the subject matter of intergovernmental fiscal relations. The first is the question of the relative powers of the central government and constituent units to raise revenues. The second is the relative importance of the proportion of total government revenues allocated to the central and subnational governments (Adamolekun 2011). Abubakar identifies some fundamental questions on how to attain the most equitable distribution of income, maintain high employment while avoiding excessive inflation, and efficient distribution of resources. It is pertinent to know that revenue transfer is common in all federations. Olaloku (1979) observes that three reasons were germane to the transfer of funds from higher authority to lower levels of government. These include (1) the nature of the functions and revenue sources of the three levels of government; federal, state and local governments; (2) the variations in the capacities of the lower levels of government to raise revenue; (3) the conditional transfers that gives instructions on the use of funds.

Such intergovernmental transfers, according to Olaloku (1979), were dictated by the principles of derivation, need and national interest. Subnational levels of government in Sub-Saharan African generate about 20 percent of total government revenues and spend about 30 percent (Hobdari, Nguyen, Dell'Erba and Ruggiero 2018). The difference of 10 percent was from intergovernmental transfers. The bulk of national revenue of the Sub-Saharan African countries is under the jurisdiction of the central government revenue, made up of personal income tax, value-added tax, company tax, mining royalties, import tax, and export tax (Hobdari et al 2018). In addition, a few countries, like South Africa and Zimbabwe, allowed subnational governments to raise revenues through borrowing from municipal banks, loan funds, or the capital markets (Hobdari et al 2018).



Concerning intergovernmental transfers in most Sub-Saharan African countries, the central government decides on the total sum of grants available as well as the sharing formula (Hobdari et al 2018). Formal intergovernmental transfers exist in countries like Ethiopia, Ghana, Nigeria and Uganda. For example, in Nigeria, intergovernmental transfer is in the constitution, although, inconsistency persisted in the implementation of the enshrined intergovernmental transfers (The Constitution of the Federal Republic of Nigeria 1999). Section 164 (1) states that the Federation may make grants to a State to supplement the revenue of that State in such sum and subject to such terms and conditions as may be prescribed by the National Assembly (The Constitution of the Federal Republic of Nigeria 1999).

Scholars have observed that there is the need to reassess intergovernmental fiscal relation due to the belief that the constituent units (i.e. the state and local governments) are responsible for the provision of social services, yet they have limited financial resources to discharge the responsibilities (Fatile and Adejuwon 2008; Bello 2014; Nkwede, Nwali and Orga 2016). Thus, the central authority (Khemani 2001) retains the bulk of the revenue. To authenticate this, the revenue sharing formula in Nigeria among the central, state and local governments in 1999 are 48.5%, 24% and 20% respectively. The remaining 7.5 percent was for oil and mineral producing areas, a stabilization fund, an ecological fund, and the Federal capital territory (FCT) (The Constitution of the Federal Republic of Nigeria 1999).

Fajana (1996) observes that sharing of government revenue, grants-in-aid and loans are the dominant instruments of intergovernmental transfer of funds in Nigeria’s polity. Incessant changes characterised fiscal federalism in Nigeria (Fajana 1996). This has invariably led to the setting up of various committees and commissions to decide on the revenue sharing arrangement. These commissions have come up with series of recommendations as illustrated in Table 3.

**Table 3: Revenue commissions in Nigeria, 1946-1984**

| S/N | Commission/Committee | Recommendation criteria                                                                    | Other basic features of recommendation                                        |
|-----|----------------------|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| 1   | Phillipson (1946)    | <ul style="list-style-type: none"> <li>i. Derivation</li> <li>ii. Even progress</li> </ul> | Balance after meeting central government budgetary needs allocated to regions |

|   |                        |                                                                                                                                                      |                                                                                                                                                                                                                 |
|---|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                        |                                                                                                                                                      |                                                                                                                                                                                                                 |
| 2 | Hick-Phillipson (1951) | <ul style="list-style-type: none"> <li>i Derivation</li> <li>ii Fiscal autonomy</li> <li>iii Need; and</li> <li>iv National interest</li> </ul>      | Proportions of specified duties and taxes allocated to regions because of derivation, special grants- capitation, education and police.                                                                         |
| 3 | Chick (1953)           | <ul style="list-style-type: none"> <li>i. Derivation</li> <li>ii Fiscal autonomy</li> </ul>                                                          | Bulk of revenues from import duties and excises to the regions on basis of consumption and derivation.                                                                                                          |
| 4 | Raisman (1958)         | <ul style="list-style-type: none"> <li>i. Derivation</li> <li>ii Fiscal autonomy</li> <li>iii Balance development</li> <li>iv Need</li> </ul>        | Proportions of specified revenues distributed based on derivation. Creation of Distribution Pool Account (DPA) with fixed regional proportional shares: North 40%; West 31%; East 24% and Southern Cameroon 51% |
| 5 | Bins (1964)            | Same as above plus financial comparability                                                                                                           | Composition of DPA relative shares slightly altered: North 42%; East 30%; West 20%; and Mid-west 8%                                                                                                             |
| 6 | Decree No. 15 1967     | Same as above                                                                                                                                        | Regional proportional shares on the DPA split among the 12 new states. 6 northern states receive 70% each. East and Western States share in accordance with relative populations.                               |
| 7 | Dina (1968)            | <ul style="list-style-type: none"> <li>i. Even development</li> <li>ii Derivation</li> <li>iii Need</li> <li>iv Responsibility government</li> </ul> | Special grants accounts introduced, recommended the establishment of a permanent planning and fiscal commission. Recommendations required.                                                                      |

|    |                    |                                                                                                                                                             |                                                                                                                                                                                                                                                |
|----|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8  | Decree No. 13 1970 | i. Population (50)<br>ii. Equality of shares (50%)                                                                                                          | Export duties to state reduced from 1000% to 60%; duty on fuel to state reduced from 1000% to 50%; mining rents and royalties to states reduced from 50% to 45%.                                                                               |
| 9  | Decree No. 1971    | Same as above                                                                                                                                               | Transferred rents and royalties of offshore petroleum mines from the state to the federal government                                                                                                                                           |
| 10 | Decree No.6        | Same as above                                                                                                                                               | On-shore mining rents and royalties to state reduced from 45 to 20 percent. Remaining 80% to the DPA. Import duties on motor, sprit and tobacco to be paid 100% into DPA. 50% of excise duties to be retained by federal government 10% to DPA |
| 11 | Aboyade (1977)     | i. Equality of access 0.25<br>ii National minimum standards 0.22<br>iii Absorption capacity 0.20<br>iv Independent revenue 0.18<br>v Fiscal efficiency 0.16 | Replaced DPA with federation account. Fixed proportional share out of this account between federal 57%, states 30%, Local governments 10% and special fund 3% state joint account and local governments joint accounts created                 |
| 12 | Okigbo (1980)      | i. Population 40% (Equality of states)<br>ii National minimum standards 40%<br>iii Social development 45%                                                   | Federation Account to be shared, Federal government 53%, State government 30%; Local government 10%; Special Fund 7%                                                                                                                           |

|    |                 |                             |                                                                                                                                                                           |
|----|-----------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                 | iv Internal revenue efforts |                                                                                                                                                                           |
| 13 | Decree No. 1984 | Same as above               | Federation Account to be shared: Federal government 55%; state government 32.5%; local government 10% Ecological problems 1%; Development of mineral producing areas 1.5% |

Source: Abubakar, H.I 1992. Financial transaction, vertical and horizontal revenue allocation. Commissioned paper presented at the National seminar on revenue mobilisation organised by RMAFC.

**2.8.5.1 Intergovernmental fiscal relations in Nigeria**

Nigerian fiscal system is decentralised. In other words, the constitution defines the expenditure responsibilities of the levels of government. The central government provides services that are of national importance such as national defense, national transportation, immigration (Martinez-Vazquez and Boex 1997). State governments provide healthcare facilities, secondary and tertiary education, and physical infrastructure (Alm and Boex 2002). Local governments are concern with local matters such as primary education and other traditional local functions.

Of utmost importance in fiscal decentralisation is the sharing of resources among the levels of government. In this case, resources are highly centralised. All federally collected revenues are paid into the “Federation Account” which is then shared among the central, state and local governments based on the approved formula (McLure 1996).The formula for sharing the Federation Allocation is determined by RMAFC. Oil revenue constitutes a major source of revenue for Federation revenue and this makes Nigeria to be termed a “rential state” (McLure 1996) The eight oil producing states generate a huge source of revenue that is federally collected and later shared among the levels of government. Aside from this, 13% of oil revenue is shared with the oil producing states (Martinez-Vazquez and Boex 1997).

**2.8.5.2 Nigeria’s Expenditure Assignment**

The assignment of fiscal functions among the levels of government has been a major issue in literature. This is due to the broad economic functions of government in areas of stabilisation,

distribution and allocation of resources (Martinez-Vazquez and Boex 1997). Stabilisation and distribution should be performed by the national government while allocation function should be performed by the lower levels, so that government would be able to meet the needs of the taxpayers (Netzer 1966). By constitutional design, public services such as defense, transportation network that are of benefits to the nation are assigned to the central government. Expenditures assigned to the state governments include provision of healthcare, secondary and higher education, and physical infrastructure while the local governments involve in primary education and traditional local government functions such as local markets, and operating slaughter houses (Netzer 1966).

The assignment of expenditure responsibilities in Nigeria coincides with the principles of sound expenditure assignment (Alm and Boex 2002). In this case, government services with a smaller benefits area are left to lower levels of government, while the federal government focuses on policy areas of national importance (Alm and Boex 2002). Alm and Boex (2002) observe certain concerns regarding the current assignment of expenditure responsibilities in Nigeria. These include: (1) Social policies: Subnational governments are assigned a large number of responsibilities for social policies, including social welfare, and poverty alleviation activities, healthcare policies, and primary and secondary education. These social activities are partially of a redistributive nature. Subnational government may not be in a position to provide adequate levels of these services unless funding is provided specifically for these activities by the federal government. (2) Joint expenditure responsibilities: Certain responsibilities are constitutionally assigned to more than one level of government. For example, higher education is a responsibility of both the federal and state governments. Such joint assignment can lead to one of two extremes if the two levels of government fail to coordinate their efforts. (3) Division of public and private sector activities: The division between the roles of the public and private sectors needs to be spelt out clearly. There is consensus among economic experts that the role of government should be limited to a specified set of functions, as summarised in the “Washington Courses”. States and local governments should be encouraged to follow the principle that “the business of business is business” and that “the business of government is governing”.

### **2.8.5.3 The Assignment of Revenue Sources**

Tax instruments must be assigned among the different levels of government. In Nigeria, states and local governments have not been assigned significant real-own-source revenues (Alm and Boex 2002). The model adopted is one of fiscally weak substantial governments that do not generate much revenue from their own sources that do not independently legislate and administer their own taxes, and receive the bulk of their revenues from intergovernmental transfers (Alm and Boex 2002). The major revenue sources such as petroleum revenues, corporate income taxes and the Value Added Tax (VAT) are collected by the federal government and distribute by formula to the units of government (Netzer 1966). VAT was introduced in 1994 to replace a state-level sales tax. States and local governments have a number of own resources or internally generated revenue (Netzer 1966). State level taxes include a variety of personal income taxes, capital gains tax on individuals, and development levies. Local governments are given the right to collect a myriad of minor rates, levies and fees. An assessment of Nigeria's revenue assignments between the different levels of government shows that it partially conforms to the principles of sound revenue assignment (McLure 1996). Such assessment is based on (1) The amount of own source revenue of state governments which is typically only about 10-20% of a state's budget. This lack of revenue autonomy is aggravated by the absence of state discretion over the rates of subnational taxes; (2) The own source revenues assignment to the local level offer local governments little or no revenue raising capability; (3) It is administratively difficult to share part of the VAT on a derivation basis with the states; (4) The constitution gives state governments the power to legislate local government taxes while the federal government was empowered to regulate state taxes. It means the state governments have no control over the size of their own revenues.

### **2.8.6 Administrative mechanisms for managing intergovernmental relations**

There are several approaches to manage intergovernmental relations in a federal system. One approach, widely used in Canada, is the periodic conferences of political leaders and appointed officials (Adamolekun 2011). Matters that relate to finance and economic policy usually dominate the conferences. Many other conferences and meetings are held annually at the levels of both political leaders and administrators to deal with central-provincial, interprovincial, and provincial-local relations (Adamolekun 2011). In contrast to the Canadian approach, Adamolekun (2011) observes that the Advisory Commission on Intergovernmental Relations (ACIR) managed America intergovernmental relation.

The ACIR amongst others was to give continuing attention to intergovernmental problems; to monitor the U.S. federal system and make recommendations on intergovernmental relations issues to all levels of government; to conduct extensive studies on intergovernmental relations; and to promote information sharing and consultation among the different levels of government. Similarly, Australia created the Advisory Council for Intergovernmental Relations (ACIR) with the responsibilities of sharing information and making consultation but excluding intergovernmental fiscal relations. However, the Council of Australian Governments (CAG) replaced ACIR to initiate, develop and monitor the implementation of policy reforms that are of national importance to Australian governments.

## **2.9 Service Delivery**

Service delivery has become the primary responsibility of any government to the people (Olowu 2011). Olowu observes that the legitimacy of government to levy taxes on the people is on its capacity and capability to deliver services promptly. In analysing the service categories, Olowu highlights the distinctive features of public and private goods. According to him, a number of features characterised public goods. First, it was difficult to prevent people from consuming it. Second, people can consume the product without diminishing its usefulness to others. . Payment for goods, not closely related to demand or consumption and allocation decisions were primarily by political process. Furthermore, Olowu made a classification of services into two. First, those financed by user charges, called utilities and, second, those financed through taxation, called services (Olowu 2011).

Certain assumptions have changed the thought on service delivery. First, there was a distinction between “provision” and “production”. A provider is with the task of articulating and aggregating the needs and demands of his constituents and source for funds to provide public goods. On the other hand, the “producer” carries out the task of processing inputs into outputs. Second, is the growing concern that government only need to provide an enabling environment for production rather than dominating the provision of services (Olowu 2011). Ostrom and Ostrom (1991) have classified services into two broad types: (1) those that can be provided by the private sector are feasible for citizens; and (2) those for which exit options are not easy and for which voice

mechanisms must be enhanced, making the involvement of the public sector necessary in some forms.

Service delivery in Nigeria's Second and Fourth Republics has suffered serious setbacks. In this, General Buhari in his first speech after military coup on 31 December 1983 stated that:

Let no one however be deceived that workers who have not received their salaries in the past eight or so months will receive such salaries within today or tomorrow or that hospitals which have been without drugs for months would have enough immediately. We are determined that with the help of God we shall do our best to settle genuine payments to which government is committed including backlog of workers' salaries after scrutiny (Buhari 1983, p. 2)

Similarly, in the Fourth Republic, Buhari addressing journalists in India on 28 October 2015 remarked:

Where is the money? You must have known that the federal government has to help twenty-seven (27) states out of thirty-six (36) to pay salaries. Nigeria cannot pay salaries, the federal government itself has to summon the government of Central Bank on how it could pay salaries, not to talk of projects, agreements we signed with other countries on counterpart funding and so on (Buhari 2015, p. 1).

Khemani (2001) observes that the constituent units are not able to deliver services because the fiscal allocation favours the central government at the expense of the subnational units that have the task of service delivery.

Service delivery in developing societies of Latin America, Asia and Africa is inadequate. This has necessitated the adoption of self-help projects by the local communities in the provision of basic amenities (Akinola 1991, 1994, 2000, Adedeji and Onigu 1997). Akinola (1991) observes that people have suffered disappointment from the state in the post-colonial era especially on the provision of social services, hence, the need to revive the traditional heritage of cooperation among them through the Community Development Associations (CDAs). He added that a high level of achievement in service provision through the CDAs while the contribution of government especially at the rural area has been minimal. Scholarly works on probing and interrogating the use of available resources by the subnational levels are still very rare in the literature. This work therefore, intends to fill the existing gap in the literature.



**Table 4: Options for obtaining Public Services**

| A government that serves as a collective consumption unit may obtain the desired public goods by:                       | Example                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operating its own production unit                                                                                       | A local authority with its own fire or police department                                                                                                                                                                                                                                          |
| Contracting with a private firm                                                                                         | A local authority that contracts with a private firm for refuse removal, street repair, or traffic light maintenance                                                                                                                                                                              |
| Establishing standards of service and leaving it up to each consumer to select a private vendor and to purchase service | A government agency that licenses taxis to provide service, refuse collection firms to remove refuse                                                                                                                                                                                              |
| Issuing vouchers to families and permitting them to purchase service from any authorized supplier                       | A government agency that issues vouchers for food, education, rent, or health services.                                                                                                                                                                                                           |
| Contracting with another government                                                                                     | A municipality that purchases tax unit assessment and collection services from another local authority or government unit, sewage treatment from a special health board district, and special vocational education services from an education school board in another region.                     |
| Producing some services with its own unit and purchasing other services from other jurisdictions and from private firms | A regional or local authority with its own police patrol force, which purchases laboratory services from another police authority, joins with several adjacent communities to pay for a joint dispatching service, and pays a private ambulance firm to provide emergency medical transportation. |

Source: V. Ostrom and E. Ostrom, 1991 “Public goods and private choices.” The meaning of American Federalism: Constituting a Self-governing Society, ed. V. Ostrom, San Francisco: Institute of Contemporary Studies, p.181.

## **2.10 Constitutional provisions**

One of the features of democratic governance is the existence of constitutional provisions that delineate functions among the institutions of government. The national constitution of each federation distributes powers and authorities in different ways. The Nigerian 1979 presidential constitution which metamorphosed into 1999 constitution, aimed at ensuring that each level of government acts within its areas of jurisdiction. However, available literatures reveal that there is a gap between constitutional provisions and the operation of IGR. Ihonvbere (2000) has argued that “the 1999 constitution failed to address in its entirety the character of the state, the nature of the custodians of state power, the critical issue of hegemony and the inability of the elite to initiate a national project, the national question, production and exchange relations, and other primordially determined or constructed identity questions” (Ihonvbere 2000, pp.21-25).

Similarly, there has been flagrant disregard, by the federal government, with regards to constitutional guaranteed autonomy of the state governments. Often, the state governments had alleged that the federal government imposed national decisions on the state governments for implementation, without prior consultations. For instance, the federal government unilaterally announced the minimum wage of N7500 per month for federal workers and N5500 for the states without due consultation with the states (Vanguard, 2000). This action was unconstitutional since minimum wage was not an executive matter (Vanguard, 2000).

Another aspect of constitutional abuse by the tiers of government was the creation of additional local governments by the states. Eme (2008) observes that states like Lagos, Akwa Ibom, Bayelsa, Enugu, Ebonyi and Katsina embarked on LGs creation in the first four years of the Fourth Republic. The creation of new local development council areas, by the Lagos State government, between 2002 and 2004, led to face off with the federal government. The Obasanjo administration withheld the federal allocation to the state’s LGs, in 2006, to demonstrate that the new local government units were not constitutionally recognised. The phenomenon that represents abuse of constitutional provisions did not encourage cordial relationships among the tiers of government. Scholarly works reveal discrepancy between the constitutional provisions and the actual practices

of intergovernmental relations, yet no serious work is done to close the existing discrepancy in IGR.

## **2.11 Intergovernmental Relations and Governance**

The sustainability of good governance in a federal system depends on effective intergovernmental relations. Good governance entails improvement in the standard of living and quality of life of the citizens. This implies that cordial relationships and complementary roles of the levels of government is a sine qua non for good governance. In other words, the effective functioning of each level of government in a federal polity is essential for effective service delivery. The imbalance in Nigerian federal structure has raised fundamental issues of what has happened to resource control, revenue allocation formula, state-local government relations, local government autonomy and rural development among others (Olusadum and Anulika 2017). The fundamental issues require restructuring to reflect true federalism that can sustain good governance (Olusadum and Anulika 2017).

Good governance requires that each level of government performs its functions towards the achievement of the set objectives in its areas of jurisdictions. Good governance means “transformation of governance” (Ketti cited in Heady 2001, p. 428). It also means when government leads the citizens with utmost transparency, accountability and citizens’ consultation in the act of governance (Olusadum and Anulika 2017). Grindle (2004, p. 8) identifies good governance to include: (1) Check and balances in government and decentralisation; (2) Market efficiency, managing decentralisation and transparent budgeting; (3) Services for public transportation and safe water; (4) Strategies for asset creation for the poor and capacity building in the public sector.

Alam and Hasina (2014) observe that good governance means competent management of the country’s resources and affairs in a manner that is open, transparent, accountable, equitable, and response to public needs. In developing countries like Nigeria, good governance is quite elusive in the life of the people because the major components of good governance are yet to be actualised in the state (Olusadum and Anulika 2017). The federal arrangement of Nigeria demands for cooperative federalism i.e. the central, state and local governments need to work in harmonious relationships to achieve good governance. When cooperative federalism seizes to be in operation,

service delivery at the levels of governance would be hampered. Thus, intergovernmental relations in the form of cooperative federalism remain a sine qua non to accomplish good governance (Olusadum and Anulika 2017). A cursory look at federal allocation to the states and local governments in Nigeria reveals low revenue at the local governments which has made service delivery very difficult. For example, between 1999 and 2007, the federal allocation to local governments in Lagos, Osun, Oyo, Ondo and Ekiti was 149.3b, 102.5b, 127.3b, 74b and 60.1b respectively (Federal Ministry of Finance 2017). The implication of this was low revenue at the local government levels for the implementation of projects. The resultant effect of the low revenue base was poor service delivery at the local level.

Using the indicators of good governance such as accountability, transparency, equitable and inclusive (Nnaeto and Okoroafor 2016) and the federal allocation to the subnational levels of government, it is evident that intergovernmental relations in Nigerian federation, particularly, vertical relations cannot enhance good governance. This is because local government has practically become an appendages and administrative unit of the state government.

## **2.12 Intergovernmental Relations and Sustainable Development Goals in Nigeria: Implications and Challenges**

The Sustainable Development Goals (SDGs) of the United Nation's 2030 Agenda replaced the Millennium Development Goals (MDGs) that came to an end in 2015. The MDGs concentrated largely on social outcomes while key development priorities such as infrastructure were absent from the list (Jaiyesimi 2016). The SDGs build on its predecessor in addressing poverty, inequality, injustice, and providing solutions to environmental challenges (Nigeria and the SDGs 2015). The United Nation's 2030 Agenda has 17 SDGs and 169 targets. The 17 SDGs include: (1) No poverty (2) Zero hunger (3) Good health and well-being (4) Quality education (5) Gender equality (6) Clean water and sanitation (7) Affordable and clean energy (8) Decent work and economic growth (9) Industry, innovation and infrastructure (10) Reduce inequality (11) Sustainable cities and communities (12) Responsible consumption and production (13) Climate action (14) Life under

water (15) Life on land (16) Peace, justice, and strong institutions (17) Partnership for the goals (United Nations 2015).

The SDGs allows different countries to set their goals and targets, while western institutions partner with local institutions as a strategy for achieving the goals (Nigeria and the SDGs 2015). The implication of this is that the citizens and the government have the responsibility of developing their countries (Nigeria and the SDGs 2015). In Nigeria, goal 8 lends itself to the country's reality i.e. "to promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all" (Nigeria and the SDGs 2015). Towards achieving this goal, the Nigerian government has focused on job creation. Similarly, Nigerian participation in oil and gas has improved tremendously (Jaiyesimi 2016).

The need for interlinkages in societal actors such as the levels of government, government agencies, private sector and the civil society cannot be overemphasised in the attainment of SDGs (Petersburg 2013). Taking a clue from the implementation of MDGs in Nigeria which has given critical impetus to development planning and its attendant execution imperatives, the country would increase its level of commitment as it commences the implementation of the SDGs (UNDP 2015). Therefore, the inter-relationships at all levels of governance need to be clearly outlined for smooth implementation of the SDGs (UNDP 2015). This means that functions to be performed among the three levels of government need to be clearly spelt out to avoid conflict of interests. Furthermore, smart partnership of government with private sectors and civil society organisations would avail the opportunities of different stakeholders to use the available resources and experiences to achieve SDGs (UNDP 2015).

Nigeria's transition into SDGs as it relates to intergovernmental relations include: (1) Sustaining the intergovernmental partnerships in tackling poverty and providing societal services through innovative programmes such as the CGS, CCT and other sector-based interventions (for SDGs 1,2,3,4,5,6,9 & 11), (2) Strengthening institutional frameworks in the emerging SDGs agenda to meet with its implementation challenges in Nigeria's complex federal system. (3) Pursuit of early implementation of the post-2015 development agenda with its integration into National and State development strategies and plans.(4) Continuous implementation of good public financial management policies and practices through regular sharing of knowledge and state to state peer

reviews to achieve accountability, transparency and judicious utilisation of resources (UNDP 2008).

Since the takeoff of the SDGs, many challenges have faced African countries and particularly Nigeria in the attainment of the goals. Kumar, Kumar and Vivekadhish (2016) highlighted the challenges facing SDGs since its commencement. These include: (1) Huge Cost: The rough calculations have put the cost of providing a social safety net to eradicate extreme poverty at about \$66billion a year (Report of the Intergovernmental Committee of Experts on Sustaining Development Financing 2014). (2) Maintaining peace is essential for development: A threat to international peace and stability by non-state actors is emerging as a major factor for both developed and developing countries. (3) Measuring progress: A number of targets in the SDGs are not quantified. The indicators for measuring progress have not yet been identified. Even if they limit it to two indicators per target, there will be 338 indicators to monitor and report. “Having 169 targets is like having no targets at all” (New York The Economist 2015). Measurability will depend on the availability of data and capacity to measure them. (4) Accountability: There was a lack of accountability for inputs into MDGs at all levels. This challenge needs to be addressed in SDGs. Also, Petersburg (2013) observes other challenges such as dearth of personnel and lack of infrastructure. To him, there is dearth of skilled personnel to undertake the task of providing coordinated monitoring. Similarly, there is lack of infrastructure to undertake earth observation, ground-based monitoring and information processing capabilities required to give better global coverage. Technology and data to drive improvement constitute hinderance to SDGs (Dar and Khan 2011; Easterly 2009; and Sachs 2012). The gathering of data on a massive scale and the analysis of the data requires investigation in technology (Dar and Khan 2011; Easterly 2009; and Sachs 2012). The non-availability and reliability of data were the most often reported challenges with regards to the implementation of MDGs ((Dar and Khan 2011; Easterly 2009; and Sachs 2012).

### **2.13 Summary**

The practice of intergovernmental relations in a political system has been governed by the principles of federalism as designed by the foremost American scholar, K.C. Wheare (1963, p.10).

His principles of federalism entail the division of powers between the central and the constituent units where each sphere is co-ordinate and independent. Although, other scholars of federalism based their analysis on Wheare's principles, they criticised legality and inflexibility associated with his definition. The goal of federalism is to accommodate, reconcile and manage social diversities in a political system. The researcher discovered that the analysis of federalism by Wheare was on his experience and practice of federalism in America in 1963. This is not particularly the same in many modern federal systems in America and other federation such as Spain, India, Belgium, and Canada.

The contemporary American federalism has witnessed different phases of development, which ranges from dual federalism to 'cooperative federalism', 'coercive federalism' and 'creative federalism'. The study therefore argues that the historical experience, cultural patterns, political environment and the value systems of the society should be the guiding principles in the practice of federalism in any political system. This chapter also explores the concept of intergovernmental relations (IGR). Literature on IGR lays emphasis on cooperation between the central and the subnational units thereby encouraging cooperative relationships and deemphasising the hierarchical relationships. The constitution makes provisions for cooperative relationships. However, most federal constitutions tend to tilt power towards the centre at the expense of the subnational units. The research study claims that there should be a bridge in the gap created in the constitution as regards the powers of the levels of government in a federal system. The structural imbalance between the central and the constituent units breeds unhealthy rivalry and rancour among the levels of government.

The chapter examines extant literature on the major thematic issues of the study. Furthermore, the study examines the nexus between intergovernmental relations and good governance. The section was rounded up with the implications and challenges of sustainable development goals on intergovernmental relations.

In most of the previous studies, analysis of intergovernmental relations was reduced to a particular regime of the past. This does not provide sufficient explanation of IGR practices under a democratic system, especially in the regimes governed by presidential system. An examination of the constitutional provisions vis-à-vis the actual practices of IGR in the Second and the Fourth Republics is the central focus and scope of this study. Thus, this study is an examination of IGR

in the Nigeria's presidential system of the Second and the Fourth Republics. It aims at interrogating the implication of the nature of the contemporary intergovernmental relations on service delivery in the selected states. In summary, the justification of this study is to fill the existing gap in the literature of comparative study of intergovernmental relations in the Second and the Fourth Republics in the selected states.

The next chapter presents the research methodology that underpins the nature of intergovernmental relations in the Second and Fourth Republics.



## **Chapter Three**

### **Research Methodology**

#### **3.1 Introduction**

This chapter focuses on the methodological approach to the study. The section discusses the role of methodology in a political science investigation. It further explores the methodological approach to the study and the rationale for the methodology adopted. The researcher then examines the research methods, population of the study as well as the sample, the sampling techniques, sources of data collection, data collection instruments, data analysis and validity of the research work.

#### **3.2 The role of Methodology in a political science investigation**

Political science is an organised body of knowledge, the facts of which have been scientifically and systematically observed, collected and classified and from these, facts are formulated and proved a series of propositions or principles which form the basis of science (Radosavljevic and Lazovic-Jovic 2018). The scientific nature of political science is about investigating relationships (Cuba 2002). Political scientist engages in revealing the relationships underlying political events and conditions (Becker 1986). Methodology of political sciences deals with a set of specified methodological concepts, choice and application of general and social sciences' methods and the construction of new or innovated method which creates a specific method of political sciences (Radosavljevic and Lazovic-Jovic 2018). Political methodology deals with the ways that political scientists ask and investigate questions (Radosavljevic and Lazovic-Jovic 2018). It offers an array of methods for making causal inferences that provide insights into the causes and consequences of phenomenon (Box-Steffensmeier, Brady and Collier 2008). Radosavljevic and Lazovic-Jovic (2018) observe that the basic tasks of the methodology of political sciences are to discover, develop and enable: 1) use of methods for obtaining scientific knowledge about political processes and methods of practicing that knowledge in politics; 2) methods of training for use of scientific knowledge and method of obtaining scientific knowledge; 3) methods of scientific knowledge and politics as a subject matter of science and methods of building and checking the theory of politics as a subject matter of political science; 4) check and verify research methods and develop a theory thereupon.

There is no single method which can come to the rescue of a political scientist to unfold the phenomenon of the state and government (Radosavljevic and Lazovic-Jovic 2018). The accepted methods of political investigation are the observational method, experimental method, historical method, comparative method, the method of analogy, and the philosophical method.

Radosavljevic and Lazovic-Jovic (2018) has identified the role of methodology in political science investigation to include: (1) It makes government to adopt a new policy or enact a new law; (2) For the political researcher, every change in the governmental structure is the result of experiment; (3) It helps us to know the past and the present so that we can plan for the future; (4) It justifies goodness and badness of political actions; and (5) It enables us to determine common causes and effects by making a comparative study of the past and the existing political institutions.

### **3.3 Methodological Approach to the Study**

In the adoption of a research design for this study, it would be appropriate to clarify the concepts of methods and methodology. Methodology is the study of methods to solve the research problem. It is the system of learning the way research should be performed systematically (Surbhi 2015). Methodology provides techniques for clarifying the theoretical meaning of concepts. It offers an array of methods for making causal inferences that provide insights into the causes and consequences of concepts (Box-Steffensmeier, Brady and Collier 2008). While causal inference is fundamental in political science, making good inferences depend entirely on adequate conceptualisation and measurement of the phenomenon under study (Box-Steffensmeier, Brady and Collier 2008). Research methodology is the crux of the research report. It forms the basis through which the reader assesses the findings and draws conclusions (Eneanya 2012). Through a step by step procedure, another researcher could replicate the study in other circumstances (Eneanya 2012).

Research methodology comprises the description of the method of selecting subjects. This deals with the population and samples; description of the instrument used such as questionnaire, interview (structured or unstructured) and coding sheets for content analysis. Also, the procedure the researcher used in collecting and recording the data should be stated.

### **3.4 Research Design**

A research design refers to a blueprint that researcher adopts in order to provide answers to research questions. According to Yin (1998), research design ‘deals with a logical problem and not a logistical problem’. He stressed that the central role of research design is to minimise the chance of drawing incorrect causal inferences from data. In this study, the researcher did not only choose a research design that answered the research questions convincingly, but the researcher also looked for evidence that has the potential to express our preferred explanation. A research design serves as a guide for the researcher on how data would be collected and analysed. Research design is a plan that shows how one intends to study an empirical question (Johnson, Reynolds and Mycoff 2016). It indicates what specific theory or propositions will be tested, what the appropriate “units of analysis are for the tests, what measurements or observations are needed, how all this information will be collected, and which analytical and statistical procedures will be used to examine the data (Johnson, Reynolds and Mycoff 2016)

### **3.5 The Rationale for Qualitative Research Design**

There are two approaches that are central to research. These are quantitative and qualitative approaches. Quantitative approach entails data generation in quantitative form which can be subjected to rigorous quantitative analysis in a formal and rigid fashion (Kothari 2004). According to Onyene and Anumnu (1998) quantitative research is concerned with data analysis, the source of the data, method of data analysis and presentation. Once any research is empirical and also supported by genuine figures, it is grouped as a quantitative research. On the other hand, qualitative research applies the process of narrative and descriptive patterns. It surveys people’s opinions about an issue that the researcher attempts to address (Onyene and Anumnu 1998)

In this study, a qualitative research design was used in order to collect data from the participants. Qualitative research method focuses on gathering of textual, visual and non-numerical data rather than measurements (Babbie 2014). Qualitative research is a scientific method of observation to gather non-numerical data (Babbie 2014). It focuses on the human element of the social and natural sciences (Given 2008).

Qualitative approach is concerned with subjective assessment of attitudes, opinions and behaviour. In this case, research is a function of researcher’s insights and impressions. Such an approach

generates results either in non-quantitative form or in a form which are not subjected to rigorous quantitative analysis (Kothari 2004). The aim of this type of research is to discuss the underlying motives and desires, using in depth interviews for the purpose (Kothari 2004)

Qualitative methods are best for researching many of the why and how questions of human experience in making decisions (Given 2008). The primary aim of qualitative research is to provide a complete detailed description of the research topic, to understand and interpret social interactions.

The qualitative research method is descriptive, interpretive and the purpose is to give someone a mental picture of what the researcher is seeing (Wilmot 2011, p.1). According to Wilmot (2011, p.1), the qualitative research method aims to provide an in-depth understanding of the world as seen through the eyes of the people being studied. A Qualitative researcher believes in the understanding of a phenomenon or situation or event from exploring the totality of the situation. A popular method of qualitative research is the case study (Stake 1995). Qualitative research examines in-depth “purposive samples” to better understand a phenomenon (Yin 1989). Qualitative research is useful because it provides details about human behaviour, emotion, and personality characteristics. The researcher can document the observable behaviour of individuals and other information obtained in a natural sense of it.

The study of the roles of actors at different levels of government vis-à-vis the constitutional provisions is better understood through an in-depth interaction with the key players. This would help us to uncover the trends of compliance of actors to constitutional provisions. With the research questions raised and the interpretive approach adopted, it would be appropriate to adopt qualitative methods in the collection of data.

### **3.6 Case Study Design**

This is when a researcher examines one or a few cases of a phenomenon in considerable detail, typically using several data collection methods, such as personal interviews, document analysis, and observation (Skocpol 1979). As a sociologist, Theda Skocpol observes that this type of design involves “too many variables and not enough cases.” meaning that the investigator collects lots of data on one or a few units. A case study may be useful in assessing whether a statistical correlation between independent and dependent variables, discovered using a cross-sectional design with

survey data, is really causal (George 1979). By choosing a case in which the appropriate values of the independent and dependent variables are present, researchers can try to determine the timing of the introduction of the independent variable and how the independent variable actually caused the dependent variable (Page and Shapiro 1983). In case study, different data gathering technique can be used. These include questionnaire, interview, and observation (Omomia and Omomia 2018).

### **3.7 Research Methods**

Research methods are the methods employed by the researcher to conduct research (Surbhi 2016). It can be in form of questionnaire, survey, interview or observation. Research methods are the tools and techniques for doing research (Walliman 2011). They are range of tools that are used for different types of enquiry (Walliman 2011). The study adopts an interpretive research paradigm, based on the assumption that social reality is not singular or objective, but shaped by human experiences and social contexts, and is, situated within its socio-historic context by interpretations of its various participants (Giorgi and Giorgi 2003). The choice of interpretive research is due to the nature of the phenomenon under consideration. In other words, the subject matter of the research lies within the domain of human action and requires human experiences and their opinions. Therefore, it would be inappropriate to use the positivist research method, intended for theory testing. Thus, the outcome of the research would depend on the interpretive ability of the researcher to explain complex and social processes as presented by the interviewees (Giorgi and Giorgi 2003).

In this study, descriptive research is adopted. Descriptive research examines existing conditions, practices and prevailing beliefs, points of view, attitudes and values (Ifeagwu 2012). Ifeagwu posited that “it is concerned with how, what is, or what exists, it is related to some preceding events, that is, how the past event affects present conditions”. The main feature of descriptive research is that it is able to identify characteristics of the event that is being observed. It is also capable of identifying the common relationship that may exist among two or more phenomena (Omomia and Omomia 2018). The main thrust of descriptive research is that data are collected in order to test the hypotheses and supply the answers to the research questions that are raised in the study under consideration (Omomia and Omomia 2018). This type of research is not interested in “establishing cause-and-effect relationship” (Adeyemo 2006). In this study, survey research as one

of the classifications of descriptive research is adopted due to the interviewing method of data collection used. According to Akinboye and Akinboye (1998), descriptive survey design allows the “researcher starts inductively from observation and carefully studies the existing attributes of a particular event in the real world”. The implication is that the researcher does not attempt to manipulate anything, but observes carefully the existing events, takes down information in their natural state as at when they occurred with regards to the study (Akinboye and Akinboye 1998).

### **3.8 Population**

The target population of the study includes the legislators, politicians, opinion leaders, judicial officers, statesmen and the civil society organisations. The researcher is attracted to these categories of people in the society because they are relevant to the study, therefore, they would be able to provide answers to the research questions. Kahn and Best (1995) define population as “any group of individuals that have one or more characteristics in common that are of interest to the researcher”. Johnson, Reynolds and Mycoff (2016) observe that the important thing about population is that it must be carefully and fully defined and that it must be relevant to the research questions. In this study, the target population would provide answers to the research questions.

### **3.9 Sampling**

Since it was not possible for the researcher to interview every member of the target population in the course of the research, therefore, there was the need to select a “few” members of the population for further investigation. A sample is any subset of units collected in some manner from a population (Johnson, Reynolds and Mycoff 2016). The sample size and how its members are chosen determine the quality i.e. the accuracy and reliability of inferences about the whole population. The important things to clarify are the method of selection and the number of observations to be drawn (Johnson, Reynolds and Mycoff 2016). The advantages of taking a sample are often savings in time and money. Although, the information obtained based on a sample is usually less accurate or more subject to error than is information collected from the population (Johnson, Reynolds and Mycoff 2016).

### **3.10 Sampling Technique**

Sampling technique is that “statistical practice concerned with the selection of an unbiased or random subset of individual observations within a population of individuals, intended to yield some knowledge about the population of concern (Ifeaqwu 2012). On their part, Akinboye and Akinboye (1998), stated that, it is the “techniques for selecting samples from a particular population”. Nworgu (1991) defined sampling technique as, “a plan specifying how elements will be drawn from the population”. For the purpose of this study, the researcher has drawn his sample using purposive sampling. Purposive sampling is a non-probability sampling technique where the researcher handpicks the sample based on judgment, since they are typical of what he wants

(Omomia and Omomia 2018). The choice of purposive sampling technique was due to the fact that the study of intergovernmental relations is situated within the ambit of state actors, politicians, opinion leaders, and the civil society. These categories of informants would provide answers to the research questions raised.

### **3.11 Sources of Data Collection**

In this study, both primary and secondary sources were used in the collection of data. Primary source refers to the first-hand information from either an eyewitnesses or original materials or documents (Omomia and Omomia 2018). Alagoa (1985) and Afigbo (1990) observe that primary sources are seen as reliable because the data generated present direct information from the participants or key witnesses, thus the possibility of distortion or exaggeration is removed. Secondary sources are the information collected from the “middleman” who passes information to the researcher. Secondary sources used in this study include texts, journals, internet materials, newspapers, magazines, quotations. The use of secondary source is to complement, enrich and validate the information collected through the primary sources. The major advantage of secondary source is that they act as a “bridge” in developing hypotheses from the various primary sources ((Omomia and Omomia 2018). Although, information collected from secondary sources may suffer distortion, exaggeration or may not be well presented (Omomia and Omomia 2018).

### **3.12 Data Collection Instrument**

The data for this study were collected from texts, journals, internet materials, newspapers, magazines, quotations. Also, interviews were the major research instrument to collect primary data. In-depth interviews were conducted with the key informants. It is a common practice for qualitative researchers to use face-to-face interviewing when conducting semi-structured and in-depth interviews (Sturges and Hanrahan 2004). Social science has adopted the use of interviewing in research design to gather information from the respondents. Similarly, Kvale (1996) interestingly, points out that when events are not directly ‘observable’; talking to people would be one of the most effective methods for attaining and exploring such constructs.

The purpose of an interview is to explore the views, experiences, belief and or motivations of individuals on specific matters (Silverman 2000). Interview, as a research instrument in qualitative study, offers the researchers the opportunity to uncover information that is “probably not accessible using techniques such as questionnaires and observations” (Blaxter, Hughes and Tight 2006, p.172). Interviews are, therefore, most appropriate where there is little knowledge about the phenomenon, or where the researcher required detailed insights from the participants (Gill; Stewart; Treasure and Chadwick 2008). The use of interview allows questions that are relevant to the study to receive prompt and appropriate oral responses (Omomia and Omomia 2018). The major strength in receiving prompt and appropriate oral responses from the interviewee is that the interviewer is able to access useful information about the interviewee’s attitude, beliefs, values, and knowledge (Omomia and Omomia 2018). The study employed the use of semi-structured

interview, which allows depth to be achieved by providing the opportunity on the part of the interviewer to probe and expand the interviewee's responses (Rubin and Rubin 2005, p.88).

The researcher interviewed the key informants including Speakers and Deputy Speakers of the legislature, in two of the selected states, three members of the legislature, politicians and opinion leaders, in the selected states. Other people interviewed were the two statesmen who were prominent politicians in the Second and Fourth Republics, a judicial officer in the Second Republic and a former Attorney-General and Minister of Justice.

Aside from the members of the legislature, opinion leaders were also interviewed, to gain insights from their knowledge and wealth of experience over time as well as their closeness to their communities. Two of the four opinion leaders contacted declined for fear of being implicated, in spite of the ethical documents made available to them, which indicated that the research was purely for academic purpose. The other two opinion leaders gave deeper revelations about the nature of services provided by the government. The interview process, which was less formal, spurred the interviewees to supply adequate information about their communities and the services enjoyed.

The Deputy Director, State Universal Basic Education Board (SUBEB) in one of the selected states was also interviewed.

Two top officials of the Socio-Economic Rights and Accountability Project (SERAP)<sup>6</sup> were interviewed. The interview with the Deputy Director of SERAP enabled the researcher to elicit necessary information in the area of service delivery, which helped in the analysis of the study. He also gave insights into SERAP's role in the activities of the Independent Corrupt Practices and other related Offenses (ICPC)<sup>7</sup>. Aside from the Deputy Director of SERAP, the Lead Partner of BudgIT<sup>8</sup> was also interviewed.

The need to validate the information obtained during the interview process spurred me to use Archival materials such as government publications, bulletin, official reports, and tax records. Such archival materials allow cross-fertilization of information and complemented the information

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<sup>6</sup> SERAP is a non-governmental organization dedicated to strengthening the socio-economic welfare of Nigerians by combatting corruption and promoting transparency and accountability.

<sup>7</sup> The ICPC is an anti-corruption agency that investigates all the allegations of corruption against public officials and prosecutes.

<sup>8</sup> Budgit is involved in campaigning to get more transparency in oil and gas industry.



gathered from the participants (Jimerson 2002). Jimerson (2002) points out that the essential purpose of archival description is to know what is available so that researchers can find it when they need it. Description of archival records according to him is the process of analysing, organising and recording information that serves to identify, manage and explain the holdings of archives repositories (Jimerson 2002).

The quality of data collected through the interviewing process was due to the key informants who were actors of intergovernmental relations in the Second and the Fourth Republics, Therefore, the interviewees were able to share information that was useful to answer the research questions.

### **3.13 Data Analysis**

Data obtained were analysed qualitatively using content analysis. Content analysis is one of the most common methods to analyse qualitative data (Berg 2004; Hsieh and Shannon 2005). Content analysis involves in-depth examination and description of what the object that is been studied contains. The necessary information for content analysis could be accessed from documents, texts, photographs, arts, music (Omomia and Omomia 2018).

Qualitative data analysis refers to the processes and procedures that are used to analyse data and provide some level of explanation, understanding, or interpretation (Berg and Lune 2004). Researchers regard content analysis as a flexible method for analysing text data (Cavanagh 1997). Content analysis describes a family of analytic approaches ranging from impressionistic, intuitive, interpretive analyses to systemic, strict textual analyses (Rosengren 1981). The specific type of content analysis approach chosen by a researcher varies with the theoretical and substantive interests of the researcher and the problem being studied (Weber 1990). Research using qualitative content analysis focuses on the characteristics of language as communication with attention to the content or contextual meaning of the text (Budd, Thorp and Donohew 1967; Lindkvist 1981; McTavish and Pirro 1990; Tesch 1990). Text data might be in verbal, print, or electronic form and might have been obtained from narrative responses, open-ended survey questions, interviews, focus groups, observations, or print media such as articles, books, or manuals (Kondracki and Wellman 2002). According to Nueman (2000: 292) “content analysis involves gathering and analysing of the content of the text, language, words, phrases and symbols. Content analysis is used to analyse and interpret verbal data or behavioural data (Berg and Lune 2004). The data obtained from the primary and secondary sources are analysed using content analysis.

Furthermore, the study employs a narrative approach to analyse information obtained from the key informants. Narrative analysis is used to analyse text that may come from variety of sources including transcripts from interviews, field notes, surveys and other written forms (Leech and Onwuegbuzie 2007). It involves reformulating stories presented by people in different context and based on their different experiences (Leech and Onwuegbuzie 2007).

### **3.14 Validity**

The quality of research is measured in its validity. Validity forms an important part of research in order to determine whether the research instrument measured what it is supposed to measure. Validity refers to the degree of correspondence between the measure and the concept it is thought to measure (Wolfinger and Rosenstone, 1980). Validity involves the relationship between the measurement of a concept and the actual presence or amount of the concept itself (Johnson, Reynolds and Mycoff 2016).

Validity has become an essential issue for assessment and for measurement (Gregory, 2000; Linn, 1998; Mahoney, 2008; Gayand Airasian, 2003; Sullivan, Karisson and Ware, 1995). In this study, triangulation method was used to validate the information obtained from various methods. Triangulation refers to the combination of two or more data sources, investigators, methodological approaches, and theoretical perspectives (Denzin 1970; Kimchi, Polivka and Stevenson 1991). The purpose is to capture different dimensions of the same phenomenon (Ambad and Kulkarni 2013). The study obtained data from both primary and secondary sources. Furthermore, the study uses triangulation by conducting interviews with different stakeholders. The stakeholders were the legislators, politicians, opinion leaders, and civil society organisations. The selection of the key informants with different backgrounds and wealth of experience allows for diverse opinions on issues of intergovernmental relations in Nigeria's Second and the Fourth Republics. The selection of the key informants provides for cross fertilisation of ideas which increases the validity of the study. Similarly, the study makes use of reports, government documents, and bulletin to complement the information obtained through the interviews.

### **3.15 Summary**

In this chapter, the researcher discussed the research methodology adopted for the study. Through the adoption of qualitative research design, data for the study were collected through primary and secondary sources. Data obtained were analysed qualitatively and the use of content analysis was employed to interpret and analyse verbal information obtained from the key informants. Samples were drawn from the target population. Purposive sampling technique was adopted to draw sample from the target population such as the legislators, politicians, opinion leaders, and the civil society. The research instrument used to collect primary data was interview. The use of interview complements the data obtained from the secondary source. The validity of the study was based on the key informants that were purposively selected for the interview process. The next chapter focuses on the contextual and theoretical framework for the study.

## **Chapter Four**

### **Structure and Authority in the Nigerian Intergovernmental Relationships: Contextual and Theoretical Framework**

#### **4.1 Introduction**

A study of the nature of contemporary intergovernmental relations requires an analysis of the authority structure of different political actors that are saddled with different constitutional responsibilities as provided in the constitution. Such constitutional provisions delineate a clear function of the levels of government. In other words, each level of government has an assigned role. In spite of the independent roles of the levels of government, vertical and horizontal

interactions exist among the levels of government, therefore, encouraging cooperation rather than competition among the levels of government (Van der Waldt and Du Toit 1997).

The structure of the political system determines the nature of interactions of the political actors at different levels of government. According to Fagbadebo (2016, p.103), institutions are key factors that define the nature of the society in relation to the exercise of power and authority for the promotion of the welfare of the citizens. Sharing of governmental powers involve negotiations, bargaining, and compromise among the political actors at the levels of government (Wanyande 2001). Negotiation and bargaining among the levels of government encourage interaction and cooperation among the actors, which the co-ordinate-authority model helps us to adequately explain the nature of the relationship among the state actors (Wanyande 2001).

In this chapter, the researcher used some theories to explain the structure and authority relationships among the levels of government in Nigerian federalism with a focus on the Second and the Fourth Republics. A single model is not adequate to explain the nature of intergovernmental relations in Nigerian polity. This is due to the fact that constitutional framework, on the one hand, defines the autonomous nature of the levels of government, while on the other hand, the financial incapacitation of the subnational levels of government encouraged intergovernmental fiscal relations. The research study adopted a hybrid of Coordinate-Authority model and the Overlapping-Authority model to explain the authority structure and the interplay that exist among the political actors at different levels of government in the Second and the Fourth Republics.

#### **4.2 Coordinate-Authority Model**

The major proponent of Overlapping Authority model and Coordinate-Authority model is Deil D. Wright (1978, pp.20-29). Other notable scholars that have their works in these models include William Anderson (1960), Morton Grodzins (1960), and Daniel Elazar (1962) amongst others.

Wright depicts that the national government and the subnational units are “independent and autonomous” entities. The two levels of government are separated by clearly defined boundaries of authority within which each government has absolute sovereignty (Wright 1978). He observes that when the respective spheres of action put the national government and the state in conflict, they cease to be tangential. In such a case, the Supreme Court in U.S. becomes the arbiter of

national or state relations (Wright 1985). Grodzins (1960) regarded this model as a description of American federalism, with his famous analogy of a layered cake, where a distinct and separate layer within the cake represents the authorities of each level of government.

The Coordinate-Authority model posits that the central and the state governments have distinct constitutional jurisdictions while the local governments are dependent on the state governments (Muhammed 2006, p.55). The implication of this is that both the central and the state governments are independent within their spheres of jurisdiction (Muhammed 2006). The coordinate authority model, according to Ayoade (2005), defines a peripheralised, weak or decentralised federalism, reminiscent of the state-centred variant of the Jeffersonian school of thought (Ayoade 2005). The centre is weak to strengthen the periphery just as in the early days of the American union (Obianyo 2005). This model conforms to K. C. Wheare's principles of federalism that affirm the dual nature of federalism rather than the tripartite nature of federalism introduced in Nigerian 1979 and 1999 constitutions.

The main element in the coordinate-authority model is the autonomous power granted to the central and the state governments in such a way that the two levels of government are linked tangentially such that no one level of government intrudes on the other (Muhammed 2006). By constitutional design, the central and the state governments have certain roles to perform independently. The assertion of Dudley about the subordination and agency status of the local governments to the state government was given legal pronouncement by Dillion (cited in Dudley 1968). Dillion notes that:

It must be taken for settled law, that a municipal corporation possesses and can exercise the following powers and no other. First, those granted in express words; second, those necessarily implied or necessarily in advent to the powers expressly granted, third, those absolutely essential to the declared objects and purposes of the corporation not simply convenient, but indispensable, and fourth, any fair doubts as to the existence of a power is resolved by the courts against the corporation (cited in Dudley 1968).

In terms of federal-state relationships, Akinsanya (2005) observes that the coordinate-authority model lays emphasis on the independent and autonomous nature of the central and the state governments. The Tarbel's case (1871), reinforced by the U.S Supreme Court's decision in

*National League of Cities V. Usery* (1976), embodied this development. The court ruled that the U.S Congress did not have the authority requiring states or their local governments to observe minimum wage and minimum hour laws. Additionally, the court declared that the federal legislation violated the “attributes of sovereignty attaching to every state government which may be impaired by the Congress” (Usman and Erunke 2012, p.167).

The major criticism of the coordinate-authority model, according to Akinsanya (2005), is the lack of socio-political conditions for a stable IGR, a defect that made it inappropriate and undesirable. In this case, the complex nature of modern society has made the model become inadequate in intergovernmental relations. This is mainly because the two levels of government exercise restricted powers within their jurisdictions and act independently without any form of interference. Scholars have argued that the development of modern government would be retarded when the levels of government act independently, without any interference from any other levels (Olowu and Ayo 2001).

However, the Coordinate-Authority model is found useful because it provides clear boundaries between the authority of the subnational and national jurisdiction and shows a seamless intergovernmental connection (Wright 1985). The model also helps to understand the tangential relationships between the federal and state governments (Muhammed 2006). The coordinate-Authority model is applicable to the Nigerian Second and the Fourth Republics because federal-state-local relations is such that power is dispersed between the three levels of government, therefore, ensuring that each tier of government had some measure of autonomy within their areas of jurisdiction. In the 1999 constitution of Nigeria, the central and the state governments have delineated boundaries and functions. The implication of this is that the two levels of governments (central and state) have autonomous powers within their areas of jurisdictions. However, the local governments are within the confine and dependent on the state governments.

#### **4.3 Overlapping-Authority Model**

A variant of Co-ordinate-Authority model is the Overlapping-Authority model. Overlapping-Authority model was first used in the 1970s during the administration of the U.S. President, Richard Nixon, to innovate and decentralise decision-making in categorical grant-in-aid programmes (Wright 1985, p.59). Overlapping-Authority, as popularised by Wright (1988, p.37), was used to include a range of activities and meanings that are neither explicit nor implicit in

federalism. These actions include complex multi-unit interactions beyond nation-state relationships. This model argues that the two or three levels of government are regarded as equal before the law.

Overlapping-Authority model allows for interdependence and bargaining among the levels of government (Usman and Erunke 2012). Akinsanya (2005) has identified three basic characteristics of this model. These are: (1) Substantial areas of government operations involve federal, state and local units simultaneously; (2) The area of autonomy and full discretion are comparatively small. (3) The power and influence available to anyone jurisdiction (official) are significantly small.

The Constitution and the Parliament usually delineate and regulate the activities of all the levels of government. In addition, there is an inbuilt cooperation and understanding among the various levels of government, such that another tier can perform the functions of other tier of government on its behalf (Bello-Imam 1996, p.93). Wright (1978) observes that overlapping-authority model assumes that states only exercise those authorities either that have been given them by the national government, or for which they have bargained from the national government.

Wright (1978) argues that states do have the constitutional freedom to create their own separate programme involving an issue or resource that is not subject to national government approval even when the national government has a similar programme to address that same issue or resource. In his analysis of intergovernmental relations, Wright uses a Venn diagram to describe the interactions between the levels of government. The overlay among the circles conveys three characteristics of the model. First, it presents a set of overlaps between national, state and local units simultaneously. Second, the areas of autonomy or single-jurisdiction independence and full discretion are comparatively small. Third, the power and influence available to anyone level are significantly limited (Wright 1978).

Figure 1 below shows Venn diagram which Wright used to explain the nature of interactions among the national, state and local governments. In this model, there is overlapping relationships among the levels of government. Also, it presented the relationships where the autonomy and discretion in a single jurisdiction are constrained, thereby limiting the power and influence available to any one level of government (Wright 1988, p.40). Aside from this, Wright emphasised the role of bargaining between actors (Burke 2014).

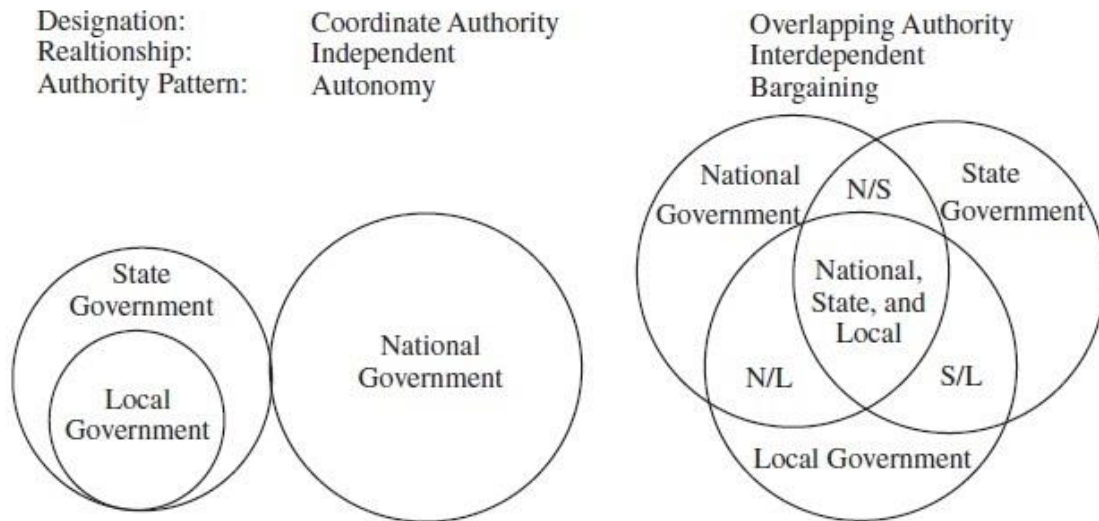


Figure 1: Models of national, state and local relationships.

Source: Wright 1988: 40

Wright (1988, p.49) identifies the major characteristics of Overlapping-Authority. These include (1) limited and dispersed power; (2) interdependence; (3) limited areas of autonomy; (4) bargaining-exchange relationships; and (5) cooperation and competition. According to Wright, the limits produce an authority pattern best described as bargaining. Bargaining takes place between the national government and the subnational units where the national government offers several assistance programmes to states and localities in exchange for their agreement to implement a programme, carry out a project or pursue any one of a wide variety of activities.



As part of the agreement, the recipient must usually agree to conditions, such as; the provision of matching funds and the satisfaction of accounting, reporting, auditing, and performance requirement (Eneanya 2012). Contacts and exchanges between national, states and local officials may be cooperative or competitive; the determining factors include the policy issue, the status of the officials, the partisan leanings of participants, and the constituency being represented (Eneanya 2012). Grodzins (1960, p.265) introduces his well-known “marble cake” federalism imagery, describing the inseparable mingling of functions throughout the system, where sharing of functions goes far beyond the more visible grant-in-aid to include regulations and standards, sharing of expertise, and most importantly state and local responsibilities in the development of programmes.

One of the criticisms of overlapping-authority model is that its analysis has a clear bias in the direction of cooperation and negotiated agreement. This is not true of the Nigerian situation; rather than encouraging co-operation among the levels of government, often, there was unhealthy rivalry between the central and the state governments on one hand, and between the state and the local governments on the other hand (Usman and Erunke 2012). The central government has used concurrent issues to usurp the powers of the state and ensures that power is tilted to the centre (Usman and Erunke 2012). In spite of the criticism of Overlapping-Authority model, its relevance to the working of modern government cannot be over-emphasised, given the networks of activities that are inevitable. The three C’s of Consultation, Cooperation, and Coordination in intergovernmental relations have become daunting due to the complexity in the modern government which has grown beyond the maintenance of law and order to include efficient and effective service delivery (Hague and Harrop 1982, p.182).

Hague and Harrop (1982, p.182) argue that the ‘task of coordination becomes more difficult not just because the government is bigger but also because the issue has grown more complex’. The overlapping-authority model has been found to be useful in the analysis of intergovernmental relations in the modern society, characterised by complex nature and expanded federal-state-local relations programmes. It has moved the field beyond the quotient of actors, broaden the venues of decision-making, and allowed networks and collaborating activity, thereby increasing performance concerns with third party involvement (Wright 1985). The model also allowed for

the transfer of resources across governmental boundaries and reflected interdependency that pervaded intergovernmental relations (Wright 1985).

Overlapping-Authority model fits into the Nigerian intergovernmental relations in the Second and Fourth Republics because the actors of IGR perform multidimensional functions. Ibok and Ntekim (2014) observe that virtually all the tiers of government are involved in all governmental activities. In the provision of welfare and infrastructural facilities, the different levels of government inter-relate in the pursuit of certain programmes of development. Such programmes like Universal Basic Education (UBE) and the Expanded Programme on Immunisation (EPI) are jointly performed by the three levels of government. Similarly, the federal government announcement of the federal minimum wage of N7500 per month and N5500 for the states without due consultation with the states is an indication of the intermingling of functions (Vanguard, 4 May 2000, p.2).

Several government agencies were also set up to improve IGR. For example, the Independent Corrupt Practice Commission (ICPC) and the Economic and Financial Crime Commission (EFCC) are to investigate any erring official that is found wanting in the discharge of his or her duties. The activities of these agencies are in most cases within the jurisdiction of the executive arm of government.

A hybrid of Coordinate-Authority model and Overlapping-Authority model adopted in this study presents two dimensions of authority relationships among the levels of government in Nigeria. At one extreme is the clear delineation of powers and responsibilities to the levels of government, with each level constitutionally empowered to perform distinct functions within its sphere of jurisdiction. At the other extreme is the interaction that takes place among the levels of government in order to allow for cooperation and efficiency among the levels of government.

For example, Part 2, Second Schedule of the 1979 constitution and the amended 1999 constitution, specifies the concurrent list where both the federal and the state governments can legislate. Subjects under the concurrent list are areas where the central and the state governments can interact and jointly make policy decisions. The constitution states that the federal legislation supersedes that of the state in matters under concurrent lists, except in specific situations of breaches of the rules. Similarly, the Fourth Schedule contains the exclusive functions of the local government as

well as participatory state/local government functions (The Constitution of the Federal Republic of Nigeria 1999).

The two models express the types of authority relationships that can exist between political entities, i.e. dominant authority (hierarchy), and equal authority (bargaining). The hybridisation of the two models would help us to explore and ascertain the model that best fits the present Nigerian political system. The above analysis indicates both the autonomous nature of the levels of government and the areas of the intermingling of functions of the levels of government. Thus, Wright's model of intergovernmental relations has not only become relevant but also laid the foundation for the development of intergovernmental relations and provided the conceptual basis for moving beyond the static views of intergovernmental relations.

However, the theoretical framework could not cater for the divergence that exists between the constitutional provisions and the actual practice. The reason was due to the attitude and behaviours of the political actors. The nature of divergence takes the form of flagrant disregard to constitutional provisions by the federal and state governments. For example, the federal government announced the minimum wage for the states without due consultation with the latter. Also, some states like Lagos, Akwa Ibom, Bayelsa, Enugu, Ebonyi and Katsina did not follow the due process in the creation of additional local governments. Lagos state government did not seek the ratification of National Assembly in the creation of additional local governments.

Furthermore, divergence existed in the implementation of revenue allocation formula. The administration of President Olusegun Obasanjo failed to implement the derivation principle as at May 29, 1999 when the principle took effect. Derivation principle was the principle of sharing revenue that granted 13 percent of the federation account to the oil producing states. Similarly, states have continued to encroach on what supposed to be the exclusive right of the local governments. For example, the "State Joint Local Governments Account" was often abused by the state governments.

Finally, most state governments preferred to appoint caretaker committees or administrators to replace the elected officials. Therefore, this research work would fill the lacuna that has been created.

#### **4.4 Changing Pattern of Fiscal Relations in IGR in Nigeria**

The changing pattern of federal structure in Nigeria in such areas like allocation of powers to the levels of government, and the sharing of federation revenue has serious implications on fiscal capability of the constituent units and service delivery. The performance of the assigned responsibilities of the constituent units is a function of effective use of resources and the available revenues (Fajana 1994, p. 105). Aside from this, the fiscal relations among the levels of government is important because there is the need to maintain fiscal balance among the three levels of government in order to allow each level has adequate resources to carry out its assigned responsibilities. The working of federalism depends on the efficient and effective fiscal relations among the tiers of government. In the words of Fajana (1994), the stability and smooth running of a federal set-up depend largely on how well it was able to deal with the problem of the financial relations between the constituent units.

The structure of fiscal federalism in Nigeria, over the years, had engendered underdevelopment at the subnational levels of government due to revenue allocation that was tilted towards the centre and low revenue raising capacities of the constituent units. In addition, the hierarchical structure of the military and its long years of centralised fiscal structure, which tilted more powers and revenue to the central government, has generated crisis in intergovernmental fiscal relations (Elaigwu 2005, p. 243).

This has also affected the fiscal capacity of the constituent units. There have been different principles on revenue allocation formula in Nigeria. During the Colonial era, government set up three Commissions on revenue allocation (Adesina 1998). The Phillipson Commission (1946 and 1951) was to determine the allocation of national revenue in the three regions of the West, East and the North; with the adoption of the principles of derivation and even development (Phillipson Commission 1946)..

In the post-colonial period, three Revenue Allocation Commissions that were established include the Raisman (1958), Binns (1964) and Dina (1968) Commissions (Ayua 2001, p.6). These commissions operated between 1965 and 1969 with the adoption of allocation criteria such as continuity of existing levels of service; basic responsibility of each regional government; population; balanced development and derivation (Ayua 2001, p.6). The Raisman Commission (1959-1964), introduced the principles of derivation, fiscal autonomy and need as the criteria for revenue allocation (Ayua 2001, p. 6). The recommendation of the Raisman Commission was that

mineral producing regions should have a lion share of the revenue accruing from the mineral wealth. In addition, the Raisman Commission allocation formula was 50 percent to the region of origin, 20 percent to the Federal Government and 30 percent to the Distributive Pool Account (DPA) in which the state of origin also shared along with keeping personal income tax and receiving export duty proceeds on their produce (Ayua 2001, p. 136).

With the incursion of the military in politics in 1966 and the subsequent states creation exercise, revenue allocation took a new dimension. The Federal Government adopted the option of transferring some responsibilities formerly assigned to the states to the centre (Khemani 2001). With the adoption of federalism in Nigeria in 1954, the regions had control over mining rents, personal income tax and receipts from licenses (Khemani 2001). During this period, centrally collected revenues from export, import, and excise duties were distributed to the regions (Khemani 2001).

Section 4 Second Schedule of the 1999 constitution (as amended) has made customs and excise duties, mines and minerals, taxation of incomes, profits and capital gains to be the exclusive functions of the central government (The Constitution of the Federal Republic of Nigeria 1999). Similarly, education and health that used to be the exclusive functions of the subnational units have been included in the concurrent legislative list (The Constitution of the Federal Republic of Nigeria 1999). This situation has reduced the fiscal capacity of the states and increased the states' dependence on the centre. Under the 1970 Decree No. 13, revenue sharing formula for mining, rents and royalties was 50 percent to the Distributive Pool Account (DPA), 45 percent to the state of derivation and 5 percent to the Federal Government (Ayua 2001, p. 138).

The financial capacity of the federal government *vis-à-vis* the states was further strengthened through excise duties on tobacco, export duties, import duties (Oyovbaire 1978, p. 254). In addition, the federal government took 100 percent of the offshore revenues, which robbed the oil producing states of derivation principle (Oyovbaire 1978, p. 254). To enhance the financial capability of the federal government at the detriment of the constituent units, the federal military government, in 1973, abolished the states ownership and control of Marketing Boards<sup>9</sup>.

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<sup>9</sup> Williams, C. 1985. Marketing Board originated in the Second World War and were perpetuated after the war by a Labour government so that they might play their part on in meeting British needs. The colonial government to resuscitate the economy of Britain and to develop the British African territories of which Nigeria was one established

Consequently, government abolished the 100 percent export taxes allocated to the state government, but the collection and retention of personal income tax receipts remained under state jurisdiction (Ayua 2001, p. 138).

The Constitutional allocation of revenue between the federal and the constituent units was contained in Sections 162-168, Paragraph 11 in the Second Schedule of the 1999 constitution. Section 162 (1) provided that the creation of “the Federation Account” into which shall be paid all revenues collected by the Government of the Federation. These revenues excluded the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or Department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja. Section 153 subsection (1) of the Constitution established the Revenue Mobilisation Allocation and Fiscal Commission (RMAFC) to monitor the accruals to and disbursement of the revenues from the Federation Account. The Commission also had the power to conduct periodic review of the revenue allocation formulae and principles in operation to ensure conformity with changing realities (The Constitution of the Federal Republic of Nigeria 1999). The RMAFC was expected to advise the President on the revenue allocation formula before the latter presented it to the National Assembly for consideration based on the prescribed principles of population, equality of States, land mass etc (The Constitution of the Federal Republic of Nigeria 1999).

Another dimension of fiscal federalism in Nigeria is the taxation powers of the levels of government. The federal and the state governments have exclusive powers to generate funds through taxation as prescribed by the constitution. Although, the constitution granted the federal government enormous tax powers than the constituent units, there is no concurrent power to generate funds through taxes. According to section 44(3) of the 1999 constitution, taxes such as corporate income taxes, customs and excise duties, export duties, stamp duties, and taxes in respect of mineral oils and natural gas are the exclusive reserve of the federal government (The Constitution of the Federal Republic of Nigeria 1999).

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it. In 1954, Nigeria’s Commodity Marketing Boards were regionalized as regional marketing boards, providing a fiscal base for the politicians to whom control of the new regional governments was now devolved. They used them to pay for schools and roads, to fund their private business activities and to pay for the electioneering campaigns of their political parties.

Constitutionally, local governments have limited taxation powers as contained in Section 7, Fourth Schedule of 1999 Constitution. Such powers, among others, include motor park duties, property taxes, market fees, fees from licensing of bicycles, trucks.<sup>10</sup> Section 164 (1) of the 1999 constitution provided that the Federation may make grants to a State to supplement the revenue of that State in such sum and subject to such terms and conditions as may be prescribed by the National Assembly (The Constitution of the Federal Republic of Nigeria 1999). Such federal grants-in-aid are to bridge the gap in the provision of services to the people of different states.

#### **4.5 Features of Federalism in Nigeria's Second Republic (1979-1983) and the Fourth Republic (1999-2007): A Comparative Analysis**

One of the features of Nigerian Federalism in the Second Republic was the adoption of a written constitution. A constitution is a document having a special legal sanctity, which sets out the framework and the principal functions of the organs of the government within the state and declares the principles by which those organs must operate (Bradley and Ewing 1997, p.4). The constitution is a political and legal document that spells out the form and scope of the powers of the state (Bradley and Ewing 1997, p.4). In practical terms, a constitution, defines the territory and population to which it applies and prescribes the sovereign power in the state. It also defines the mode, powers and functions of government; and establishes the organs of the government. A constitution defines the nature, powers and functions of government, as well as the relationships among them, and determines the obligations and rights of citizens and the relationships among the state, government, civil society, and citizens (Alemeka 2000).

According to Nwabueze, it was expected that national or regional government under federalism should have separate constitutions each. This was the case in the older federations such as the United States of America, Australia, and Nigeria in the First Republic (Nwabueze 2004). The separateness and independence of each government imply that the division of powers between them are embodied in a written constitution (Nwabueze 2004). One of the respondents considered the federal arrangement of the Second Republic, where the levels of government had a single constitution, as a negation of the principle of true federalism (Personal Interview VII, June 4,

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<sup>10</sup> Paragraph D, Part 11, Second Schedule of the Constitution empowers the National Assembly to exercise its powers to impose certain specified taxes or duties, to provide that the collection of such taxes or duties be "carried out by the Government of a State or other authority of a State", with a provision that such taxes or duties not be levied on the same person by more than one state. See also Section 165.

2018). He observed further that each level of government was supposed to have a separate constitution, as it was the case with the First Republic (Personal Interview VII, June 4, 2018).

The law that established Nigeria as a federation was contained in Part 1 Section (2) subsection 2 of the 1979 Constitution of the Federal Republic of Nigeria, which stated that Nigeria should be a Federation consisting of States and a Federal Capital Territory. The 1979 constitution provided a nineteen (19) state-federal structure. The nineteen states federal structure as contained in the constitution specified the Capital City and the Local Government areas of each state. According to Part 1, Section 3 subsection 2, each State of Nigeria named in the first column of Part 1 of the First Schedule to this Constitution shall consist of the area shown opposite thereto in the second column of that Schedule (The Constitution of the Federal Republic of Nigeria 1979).

Furthermore, the federal structure in the Second Republic did not specify the number of local government areas in the federation but rather listed the local government areas in each state and the State's Headquarters (First Schedule, Part 1 of the Constitution of the Federal Republic of Nigeria 1979). Constitutional division of powers characterised Nigerian federalism during the Second Republic. In this case, there were two legislative lists, the Exclusive legislative list<sup>11</sup>, and the Concurrent legislative list<sup>12</sup>. The Exclusive legislative lists were areas that the central government has reserved powers. The Concurrent list contained a list of functions that both the federal and state governments could legislate. Under the Concurrent list, the constitution provided that whenever there was conflict between the federal and the state on issues of concurrent list, the laws of the federal must prevail over the laws of the state (The Constitution of the Federal Republic of Nigeria 1979).

The 1979 Constitutional provisions relating to the division of powers among the three levels of government were contained in Chapter 1 Part 11 Section 4 subsection 1-7 and Section 7.

Section 4 subsection 1-7 stated that:

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<sup>11</sup> Section 4, Second Schedule Part 1 of the 1979 Constitution contained the Exclusive legislative lists. Exclusive legislative lists are legislative powers reserved for the central government.

<sup>12</sup> Section 4, Second Schedule Part 11 of the 1979 Constitution specified the Concurrent legislative lists. Concurrent legislative lists are powers granted to both the federal and state governments to act on. The Constitution provides that if there is any conflict between the federal and the state governments on matters of concurrent functions, the federal law must prevail over the state law.



The legislative powers of the Federal Republic of Nigeria shall be vested in a National Assembly who has the power to make laws for the peace, order and good government of the country. The National Assembly power shall prevail over the State House of Assembly on Concurrent matters. Similarly, the legislative powers of a State of the Federation shall be vested in the House of Assembly of the State (The Constitution of the Federal Republic of Nigeria 1979).

In line with the above constitutional provisions, the Second Schedule Part 1 of the 1979 Constitution listed 66 items in the Exclusive legislative list as the reserved powers of the central government and 28 items in the Concurrent legislative list as areas of jurisdiction of the both the central and the state governments. This is the evidence that federal structure during the Second Republic tilted powers to the federal government while the subnational units were empowered with lesser powers (The Constitution of the Federal Republic of Nigeria 1979).

According to the interview the researcher had with a legislative member in one of the selected states, the interviewee observed that federalism gave too much powers to the centre, to the extent that if not checked, would completely ground to a halt the other tiers of government (Personal Interview VIII, June 19, 2018). In a similar dimension, another legislative member observed that most of the powers under the Concurrent legislative list were domiciled at the centre, leaving the subnational levels of government with powers that the central government could revise easily (Personal Interview VII, June 4, 2018).

Part 11 Section 7 of the 1979 Constitution stipulated the local government system. According to Section 7:

The system of local government by democratically elected local government councils is under this Constitution guaranteed; and accordingly, the Government of every State shall, subject to section 8 of this Constitution, ensure their existence under a Law which provides for the establishment, structure, composition, finance, and functions of such councils (The Constitution of the Federal Republic of Nigeria 1979).

Local government council during the Second Republic was the creation of the state government. The implication of this was that local government councils were not constitutionally granted autonomy. This was contrary to the principle of federalism postulated by K.C. Wheare, which stressed that each level of government would be coordinate within its area of jurisdiction (Wheare 1964).

Another feature of federalism in the Second Republic was the presence of the Supreme Court that exercises judicial powers. According to Part 11 Section 6 subsection 1-6 of the 1979 Constitution, the judicial power was vested in the courts of law, to arbitrate disputes between persons, or between government and authority and to any person in Nigeria (The Constitution of the Federal Republic of Nigeria, 1979).

The judiciary, by implication, is the organ of government, saddled with the responsibility of adjudication and settlement of disputes among the levels of government. It vested the judicial powers of the federation in the courts established therein for the federation. It also vested the judicial powers of a state in the courts established therein for the state (Bello 2014). The Nigerian courts<sup>13</sup> have, checked both the Executive and the legislature, in many cases, from exceeding the constitutional powers. For example, the *Attorney General Ondo State Vs Attorney General of the Federation and 35 others*<sup>14</sup> the Supreme Court declared as unconstitutional, null and void, Sect. 26 (3) of the Corrupt Practices and Other Related Offences Act, 2000 prescribed that the prosecution of an offense be concluded, and judgment delivered within 90 working days of commencement of the prosecution. The Supreme Court held that the section infringed on the principle of separation of powers, as it was a direct interference on the powers of the judiciary by the National Assembly as to when the court should conclude particular matters.<sup>15</sup> Another example was the case of the *Attorney General of Lagos State Vs Attorney General of the Federation*<sup>16</sup>. The same Supreme Court observed

Nigeria is a federation and operates a federal constitution. An important attribute of a federal constitution is that there is a division of power between the centre and the states. The powers and roles given to each of the governments are defined and set out in the constitution. None of the government is allowed to step out its assigned field. If it does, whether it does outside its assigned field will be unconstitutional and will be declared null and void by the court.”<sup>17</sup>

Thus, the court of law has become the body that settles disputes among individuals, between individuals and government, among the levels of government in a federal system. In an interview

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<sup>13</sup> What this means is that the judiciary has been vested with the power to ensure due observance of the constitution and that the judiciary has the power to pronounce on non-compliance by any of the governments of the federation.

<sup>14</sup> 2002 9 NWLR, Pt. 772, p.222

<sup>15</sup> 2002 9 NWLR, PP. 473-479

<sup>16</sup> 2002 9 NWLR, P. 905 paragraph H

<sup>17</sup> 2009 9 NWLR, p. 905 paragraph H

with one of the key informants who happened to be the Second Republic Minister of Justice, he remarked that any pronouncement of the constitution must be obeyed. The erstwhile Minister of Justice described African countries as the least obedient to the rule of law. To him, the Supreme Court is the final arbiter of law (Personal Interview IV, November 29, 2017).

In addition, the levels of government in a federation had some measures of financial self-sufficiency. In view of this, the constitution empowered the National Assembly to prescribe the distribution of revenue among the levels of government through the Federation Account subject to the recommendation of RMAFC. The Federation Account replaced the Distributable Pool Account (DPA) that was in use in the First Republic. The Federal Account was to constitute of all revenues collected by the federal government. This was specified in section 149 of the 1979 constitution. According to this section:

The Federation shall maintain a special account to be called “the Federation Account” into which shall be paid all revenue collected by the government of the federation, except the proceeds from the personal income tax of the personnel of the armed forces of the federation, the Nigerian police force, the ministry or department of government charged with responsibility for external affair and the residents of the federal capital territory” (The Constitution of the Federal Republic of Nigeria 1979).

Section 149 subsections 2-7 further stated that:

This section presents the distribution of federal revenue among the levels of government in accordance with the prescription of the National Assembly. The amount standing to the credit of the State Governments shall be distributed among the states in the manner prescribed by the National Assembly. Each State shall maintain “State Joint Local Government Account” into which shall be paid all allocations to the local government councils (The Constitution of the Federal Republic of Nigeria 1979).

The implication is that the amount that would be available to the federal government as independent or exclusive revenue are those arising from income tax of the military, police, external affairs, workers and the residents of the FCT. All other federally collected revenue was to be paid into the Federation Account and shared between the central, state and local governments based on a formula to be approved by the National Assembly (The Constitution of the Federal Republic of Nigeria 1979).

Okigbo (1987, p. 207) observed that the Second Republic fiscal relations and structure put the states at an advantage because it gave them independent revenue from Personal income tax, stamp duties, and profit taxes, in addition to their share of the Federation Account. The federal government, on the other hand, depends almost wholly only on its share of the Federation Account. On the other hand, it could be argued that the areas of independent revenue allowed the states are insignificant, considering the size of the states (Okigbo 1987, p. 27).

Federalism during the Fourth Republic has thirty-six States structure, a Federal Capital Territory and seven hundred and sixty-eight local government areas (The Constitution of the Federal Republic of Nigeria 1999). Chapter 1, Part 1 Section 2-6 stated:

Nigeria shall be a Federation consisting of thirty-six States, a Federal Capital Territory, seven hundred and sixty-eight local government areas and six area councils as shown in Part 11 of that Schedule (The Constitution of the Federal Republic of Nigeria 1999).

The 1999 Constitution provided for two legislative lists: the Exclusive legislative list and the Concurrent Legislative list. The Exclusive legislative list has 68 items while the Concurrent legislative list has 30 items (Part 1 and Part 11 Second Schedule of the Constitution of the Federal Republic of Nigeria 1999). The legislative powers of the federal government under the Exclusive legislative list, as well as the extent of federal and state legislative powers under the Concurrent legislative list had the same structure with the 1979 Constitution (Chapter 1, Part 11 Section 4 subsection 1-7 of the Constitution of the Federal Republic of Nigeria 1999).

A member of the legislature observed that the trend of power in the Fourth Republic favoured the centre than the subnational levels, as the federal structure allowed the federal government to have more functions to perform under the Exclusive list, and still have domineering power over the constituent units under the Concurrent list (Personal Interview X, July 13, 2018). In addition, the interviewee remarked that federal arrangement during the Fourth Republic was centripetal rather than centrifugal (Personal Interview X, July 13, 2018). The structure of local government council under the Fourth Republic remains the same as the Second Republic. Chapter 1 Part 11 Section 7 of the 1999 Constitution describes the system of local government<sup>18</sup>.

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<sup>18</sup> The system of local government by democratically elected local government councils is under this Constitution guaranteed; and accordingly, the Government of every State shall, subject to section 8 of this Constitution, ensure

Federalism in the Fourth Republic provided that public revenue should be distributed among the levels of government. As a divergence from what operated during the Second Republic, on revenue allocation, Section 153<sup>19</sup> of the constitution established certain Federal Executive Bodies. One of these was the Revenue Mobilisation Allocation and Fiscal Commission (RMAFC)<sup>20</sup>. The power of RMAFC include monitoring the accruals to and disbursement of revenue from the Federation Account, periodic review of the revenue allocation formulae and principles in operation to ensure conformity with changing realities. It also has the power to advise the Federal and State Governments on fiscal efficiency and revenue generation drives and could determine the appropriate remuneration for political office holders (The Constitution of the Federal Republic of Nigeria 1999).

The RMAFC was a federal body set up as a modification to Revenue Allocation in the Fourth Republic. Revenue allocation formula formulated in 1992 which was later inherited in 1999 was Federal Government (48.5%), State Government (24%), Local Government Councils (20%), Special Fund (7.5%) (FCT 1%, Ecology 2%, Stabilisation 1.5%, National resources 3%). Subsequent revenue allocation formula adopted were Federal Government (56%), State Government (24%), Local Government Councils (20%); Federal Government (54.68%), State Government (24.72%), Local Government Councils (20.60%); Federal Government (52.68%), State Government (26.72%), Local Government Councils (20.60%) in May 2002, July 2002 and March 2004 respectively (The Constitution of the Federal Republic of Nigeria 1999). Fiscal federalism in the Fourth Republic was lopsided. This creates injustice and unfairness in the fiscal federal arrangement among the levels of government. A politician in the Fourth Republic observed that revenue allocation formula is lopsided because the bulk of federation revenue was allocated to the central government (Personal Interview 11, November 3, 2017).

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their existence under a Law, which provides for the establishment, structure, composition, finance and functions of such councils.

<sup>19</sup> There shall be established for the Federation the following bodies, namely- Code of Conduct Bureau, Council of State, Federal Character Commission, Federal Civil Service Commission, Federal Judicial Service Commission, Independent National Electoral Commission, National Defence Council, National Economic Council, National Judicial Council, National Population Commission, National Security Council, Nigeria Police Council, Police Service Commission, and Revenue Mobilization Allocation and Fiscal Commission

<sup>20</sup> The Revenue Mobilization Allocation and Fiscal Commission shall comprise the following members- a Chairman; and one member from each State of the Federation and the Federal Capital, Abuja who in the opinion of the President are persons of unquestionable integrity with requisite qualifications and experience.

The injustice and unfairness in the fiscal federal arrangement among the levels of government was more pronounced when the military government of General Sani Abacha created 774 local governments by fiat (Nigerian Tribune August 2, 2017). This was because there were no census figures that would allow a fair allotment of the local governments to all the states and the federal capital territory (Nigerian Tribune August 2, 2017). Consequently, some states have more local governments than others. In this case, the local governments of many states with sparse population continued to enjoy the huge surplus of revenue allocation, while the local governments of some states with dense population continued to suffer (Nigerian Tribune August 2, 2017). For instance, Akwa Ibom State, with a population of 3,920,208 has 32 local governments, while Lagos State, with a population of 9,013,634, has 20 local governments. Likewise, Osun State, with a population of 3,423,535 has 30 local governments, while Kaduna State, with a population of 6,066,662, has 23 local governments.

The disparities in most of the allotments of the local governments were patently indefensible (Nigerian Tribune August 2, 2017). The principle of derivation also featured prominently in the Fourth Republic. In this case, the oil producing states insisted on the removal of the distinction between on-shore (on land) and offshore (in sea) revenue by the central government (Okereke 2012). They therefore demanded for the payment of 13% of all revenues generated from the crude oil produced in each state of the states (Okereke 2012). Consequently, the principle of derivation was added to the revenue allocation formula, in March 2004, with 13% allocated to the oil-producing states.

A cursory analysis of features of federalism in the Second and the Fourth Republics reveals that the federal arrangements were products of the military, which is centripetal in nature rather than centrifugal. This arrangement contradicts the major tenets of a true federalism. The federal arrangements in the two Republics produced a single document for the central authority and the subnational levels. The implication of this federal arrangement was that power was tilted towards the centre. Similarly, the bulk of federal revenue was allocated to the centre thereby making the subnational levels to depend on the central government. Thus, the constituent units of the federation have increasingly lost their autonomy. They hardly qualify to be called “federating units” because, in practice, they are a little better than administrative extensions of the federal government (Osaghae 1991).

Osaghae (1991) observed further that the several years of military rule strengthened the authority of the federal government and led to the subordination of state government in several requests, as is consistent with military organisational norms of the unity of command and hierarchical authority. An interviewee attributed the inequitable revenue sharing formula in the country to the military, which was due to their centralised and command structure (Personal Interview VII, June 4, 2018). In addition, the administration of local government councils in the Second and the Fourth Republics was based on Caretaker Committees system. As it happened after the 1979 general election, the political parties in 2002 agreed not to conduct elections to the local government. The Caretaker committees consist of party loyalists who were rewarded for their contributions to the party<sup>21</sup>.

The federal arrangement in the two Republics allow the states to derive their existence, structures, institutions, processes and resources from the federal government and the Federal Government is empowered as chief guardian for its continuance and force, including the constitutional use of violence against violators of its essential provisions<sup>22</sup>. The governments of the states are distinct and separate and are independent of the federal centre in election and performance-in-office and political parties, in legislative competence and executive administrative machinery.<sup>23</sup> Yet, the Constitution also incorporates provisions, on issues such as the state of emergency and resource allocation, for example, which demonstrate clearly once more that in the Nigerian Federation, States are autonomous, yet they are inextricably dependent upon the federal government.<sup>24</sup>

Nevertheless, federalism in the Fourth Republic has some features that make it different from the Second Republic. First is the expanded structure of the state in the Fourth Republic. The thirty-six states structure of federalism in the Fourth Republic which came into being through the creation of twenty-one (21) states in 1987, thirty states (30) in 1991 and thirty-six states (36) in 1996 allowed for more participation of subnational units in government compared to the nineteen (19) states structure of the Second Republic. Second is the restructuring of public revenue distribution (i.e. Federation Account) in the Fourth Republic. There is the establishment of Revenue

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<sup>21</sup> See the report captioned 'Parties agree to shift LG polls: States may set up caretaker committees', *The Punch* (19 April 2002): p.1. On the same page, see another report 'INEC gets N7bn for voter register revision'.

<sup>22</sup> See the Second Schedule to the 1979 and 1999 Constitution of the Federal Republic of Nigeria.

<sup>23</sup> See Section 219 of the 1999 Constitution of the Federal Republic of Nigeria.

<sup>24</sup> See Section 305 of the 1999 Constitution of the Federal Republic of Nigeria

Mobilisation Allocation and Fiscal Commission (RMAFC) saddled with the responsibility of monitoring the accruals to and disbursement of revenue from the Federation Account; and reviewing from time to time, the revenue allocation formulae and principles in operation to ensure conformity with changing realities (The Constitution of the Federal Republic of Nigeria 1999).

The RMAFC was not in existence during the Second Republic. Third, the principle of derivation that was not recognised in the Second Republic was introduced in the Fourth Republic as a revenue-sharing formula. With the principle of derivation, the oil-producing states were constitutionally allocated 13% revenue from the Federation Account (The Constitution of the Federal Republic of Nigeria 1999). Fourth, is the increased number of local governments in the Fourth Republic. Local government in the Second Republic was three hundred and one (301) while the number was increased to seven hundred and sixty-eight (768) in the Fourth Republic.

Similarly, there was the suspension and removal from office of the local government Chairmen by the state governments, particularly the Kaduna and Zamfara states' governments suspended a number of local government Chairmen. This action made the local government Chairmen take legal action against the thirty-six states governors and their Assemblies (Fadeyi 2001). Subsequent to the federal government modification of Revenue Act of 1981, which increased federal allocation to local government from 8% to 10%, many state governments found it difficult to disburse the amount due to the local governments (Muhammed 2006).

By constitutional design, the state and the local governments maintain joint account called "State-Joint Local Government Account" which enables the state government to keep and later disburse the local share of federal revenue. The 10% allocation to local government is meant to execute the various expenditures at the local level. However, the withholding of the 10% due to the local government by the state government has hampered effective service delivery at the local level. In spite of the fact that there was a constitutional provision for such disbursement in accordance with Section 149 (4) and (5) of the 1979 constitution, yet many state Governors failed in their responsibilities (Ayeni and Olowu 1988, pp.197-218). This analysis is a clear indication that the political actors of the Second and the Fourth Republics did not adhere to the constitutional provisions in the performance of their responsibilities.



## **4.6 Intergovernmental Bodies in Nigeria**

Intergovernmental relation has become a body for promoting cooperation, manage conflictual relationships among the levels of government, and ensure efficient service delivery to the people. In order to promote cooperation and attain efficient service delivery, constitutional institutions, statutory institutions and informal/adhoc institutions are established (Bello 2014).

### **4.6.1 Constitutional Institutions**

These are institutions of intergovernmental relations that are embodied in the constitution. They include:

The National Assembly: Section 47 of the 1999 constitution states that there shall be a National Assembly comprising the House of Senate (Upper House) and the House of Representative (Lower House). Representation into the House of Senate is based on equality of state i.e. each state has three representatives and one representing the federal capital territory, Abuja. Representation into the House of Representative is based on population. The National Assembly legislates over the appropriation bill, approves the ministerial nominees of the President, and performs oversight functions (The Constitution of the Federal Republic of Nigeria 1999). The National Assembly failure in its oversight functions reflect in the inadequate legislative checks on the excesses of the executive, coupled with a symbolic relationship between the legislature and the executive, underpinned by the politics of the belly (Bayart 1993), promotes the pursuit of personal and communal goals at the expense of the public good.

The Supreme Court: This is the final arbiter of law that settles conflict between individuals, groups, and government or between the levels of government. Section 23 of 1999 constitution states that there shall be a Supreme Court (SC) consisting of the Chief Justice of Nigeria and other Justices of the Supreme Court which must not exceed twenty one. The Chief Justice shall be appointed by the President on the recommendation of the National Judicial Council, subject to confirmation by the Senate. The SC shall be duly constituted if it consists of not less than five Justices of the SC (The Constitution of the Federal Republic of Nigeria 1999). Supreme Court in the Fourth Republic has not been alive to its responsibility because some levels of government still disobey the court

order. In case of Lagos State Vs Federal Government on the withholding of monthly allocation of Lagos state by the federal government. The SC ruled that the federal government has no right to withhold Lagos state government allocation. In spite of the ruling, the federal government refused to release the monthly allocation due to the state government, thereby violating the court order. This was an indication that the Supreme Court was ineffective in the discharge of its duties.

The Council of States: This is an advisory body to the President in the exercise of his powers with respect to National population Commission, Award of national honours, Independent National Electoral Commission, National Judicial Council. The members of Council of States cut across the federation, thereby reflecting the nature of intergovernmental relations. The Council of States comprises of all the Governors of the states, the President of the Senate, Speaker of the House of Representative, all former Chief Justices among others (The Constitution of the Federal Republic of Nigeria 1999).

The Federal Character Commission: Section 14(3-4) of the 1999 constitution states that the composition of the Government of the Federation or any of its agencies and the conduct of its affairs shall be carried out in such a manner as to reflect the federal character of Nigeria and the need to promote national unity (The Constitution of the Federal Republic of Nigeria 1999). The commission is empowered to work out an equitable formula subject to the approval of the National Assembly for the distribution of all cadres of posts in the public service of the Federation and of the States, the armed forces of the Federation, the Nigeria Police Force and other government security agencies, government owned companies and parastatals of the states (The Constitution of the Federal Republic of Nigeria 1999).

The implementation of federal character principle has not been effective in Nigerian federal system. For example, the recruitment exercise conducted in 2014 by the Nigeria Immigration Service demonstrated how the MDAs flouted the federal character principle (Daily Post, 18 April 2018). The Chairman Committee on Interior, Mr. Adams Jagaba, uncovered how some states were unduly favoured, disclosing that 500 people were recruited from a particular local government (Daily Post, 18 April 2018). Although, appointments into public offices largely complied to due process, such appointments were lopsided and not a true reflection of the country's constitutionally supported federal character principles.

The Independent National Electoral Commission: The Independent National Electoral Commission consists of the Chief Electoral Commissioner who is the Chairman, and twelve National Electoral Commissioners. Members of the commission are people of unquestionable character in the society. Also, each state of the federation and the federal capital territory, Abuja has one Resident Electoral Commissioner. The functions of the commission are to organise, undertake and supervise all elections. Also, it registers political parties and monitors its operation. In 1999, Peoples Democratic Party, Alliance for Democracy and All Nigeria Peoples Party were the major parties that started the Fourth Republic on May 29, 1999. In the elections of 2003, 2007 and 2011, INEC registered more than 51 political parties (Olaniyi 2011). In 2019 general election, 91 political parties were registered by INEC (Punch March 7 2019).

The National Economic Council: The council comprises of the Vice-President, the Governor of each state and the Governor of the Central Bank of Nigeria. The National Economic Council shall have power to advise the President concerning the economic affairs of the Federation, and in particular on measures necessary for the co-ordination of the economic planning efforts (The Constitution of the Federal Republic of Nigeria 1999).

The National Judicial Council: The National Judicial Council shall have power to recommend to the President from among the list of persons submitted to it by the Federal Judicial Service Commission, persons for appointment to the offices of the Chief Justice of Nigeria, the Justices of the Supreme Court, the President and Justices of the Court of Appeal, the Chief Judge and Judges of the Federal High Court. Also, it has power to recommend to the President the removal from office of the judicial officers (The Constitution of the Federal Republic of Nigeria 1999).

The National Population Commission: The National Population Commission shall have power to undertake periodical enumeration of population, establish and maintain machinery for continuous and universal registration of births and deaths throughout the federation (The Constitution of the Federal Republic of Nigeria 1999). The National Population Commission has been faced with inadequate resources or fund to implement the population policies. Inadequate resources have distorted the population census that ought to have been conducted in 2001 following the ten year interval of Nigeria's population census in 1991. Therefore, the policy objectives of regular data collection, monitoring and evaluation have not been achieved (Turnwait and Odeyemi 2017).

Revenue Mobilisation Allocation and Fiscal Commission: This body is to advise the federal and state governments on fiscal efficiency and methods by which their revenue can be increased. Also, it determines the remuneration appropriate for political office holders

#### **4.6.2 Statutory Agencies**

Statutory agencies are inter-governmental institutions that are backed by law and are mostly established during the military rule (Bello 2014). These include:

The Directorate of Foods, Roads and Rural Infrastructure: The Directorate of Foods, Roads and Rural Infrastructure (DFFRI) was established for the mobilisation of rural communities and the development of the rural areas in Nigeria (Eze 1997). It is conceived as a development strategy to turn the rural areas into urban areas through the rapid distribution of social amenities (Eze 1997). DFFRI is involved in the area of food and agricultural activities, rural industrialisation, rural technology and resource development and exploitation is tagged “promotion for productive activities” (Koniyan 1987). State governments were to contribute 25% of the total funds for DFFRI projects while the rest come from the federal government (Bello 2014). DFFRI at any state do not in itself carry out any projects. Projects to be executed are done by allied agencies associated with rural development such as local governments, rural development authorities, and state rural electrification boards (Agbese 1988).

The operation of DFRRI shows that the directorate has not provided the people in the rural areas with functional and drinkable water (Muoghalu 1992). In other words, there is poor infrastructural development in the rural areas. Generally, agricultural productivity has not been enhanced. The agency exhibited performance for five years, after which it became bureaucratised and suffered from corruption on the part of the operators at the state and local levels (Muoghalu 1992). DFFRI has not been able to improve the standard of living of rural dwellers because of poor implementation of the programmes, top-down approach, inadequate community participation, and neglect of community structural approach (Oshinfowokan 2018). The quality of amenities provided posed a lot of problems, which reduced the impact of the Directorate on the rural communities (Oshinfowokan 2018).

The National Council on Intergovernmental Relations (NCIR): The agency was established in 1992 to monitor the operation of the federal system, giving continuing attention to

intergovernmental relations in the Nigerian federal system. It is concerned with conducting research and recommends solutions to intergovernmental relations problems. A major challenge of NCIR was bureaucratic suffocation, which often starved it of funds. Also, NCIR had no independent source of funds in order to mediate among the tiers of government (Dlakwa 2004:77).

#### **4.6.3 Adhoc Committees or Informal Bodies**

These are useful in bringing together officials at the federal, state and local levels particularly on policy issues. Also, they help to smoothen intergovernmental relations and encourage co-operation among the constituent units of the federation (Bello 2014). There are several meetings that take place among Ministers at federal and state levels in order to bring federal and state executives together to harmonise policies in the interest of the country (Bello 2014).

### **4.7 Summary**

In this chapter, the researcher has discussed the contextual and theoretical framework of the structure and authority in Nigeria's intergovernmental relations. The study was anchored on hybrid of two models: the coordinate-authority model and overlapping-authority model. In the analysis of intergovernmental relations in Nigeria's Second and the Fourth Republics, the research study discovered that a single model is not adequate in explaining the authority structure and relationships of the polity, hence, the hybrid of two models (Coordinate-Authority model and Overlapping-Authority model). The research study found out that the actual practice of intergovernmental relations in the two Republics in Nigeria was quite different from the constitutional provisions.

This was quite evident in the use of power by the political actors especially when they acted outside their jurisdictions. The researcher also examined the changing pattern of fiscal relations in IGR in Nigeria, in areas like allocation of powers to the levels of government and the sharing of federation revenue. These two areas have serious implications on fiscal capabilities of the constituent units and service delivery. The research study further made a comparative analysis of the features of federalism in the two Republics. The researcher argues that federalism in the two Republics was a

product of the military, which is centripetal in nature rather than centrifugal. However, the two Republics have some differences due to their changing structures. The thirty-six states structure in the Fourth Republic compared to the nineteen-state structure of the Second Republic enlarged the participation of people at the subnational levels of government. Similarly, the introduction of RMAFC in the Fourth Republic speeds up the disbursement of Federation revenue to the tiers of government. The section also explores key intergovernmental relations' bodies with a view to understand its composition and effectiveness. In the next chapter, the researcher discusses intergovernmental relations and constitutional provisions in Nigeria.

## **Chapter Five**

### **Intergovernmental Relations and Constitutional Provisions in Nigeria**

#### **5.1 Introduction**

This chapter explores the development of intergovernmental relations and the changing patterns Nigerian federalism as well as its implications on service delivery. An investigation into the roles of the different actors at different levels of government demands an exploration of historical background of intergovernmental relations as well as the need to understand the development of federal system of Nigeria. In order to understand the nature of intergovernmental relations and patterns of federal arrangement, it is pertinent to consider the diverse groups of people and their peculiarities within the ambient of culture, language, religion, and the value system.

The colonial constitution of 1954, under the leadership of Lyttleton, provided the foundation for a federal system of government in Nigeria, with the creation of a central government and autonomous regions. The constitutional provision strengthens the powers of the regional governments and the legislatures in relations to the central government (Ezera 1960, p.96). In this case, the regions were recognised as constituent units (Muhammed 2006). However, the 1957

Constitutional Conference held in London and the Willink Commission report of 1958 altered Nigeria's political structure and thereafter, the nature of intergovernmental relations. The sudden change in the structure of government from unitary system to federal system brought a change in the nature of interactions among the levels of government from two levels of interaction to four levels of interaction (Philips 1980, p.157).

The incursion of the military government on January 15, 1966, brought a new face-lift in Nigeria's intergovernmental relations. Interestingly, the military rule that lasted for thirteen years improved intergovernmental relations, in such a way that the regional governments were subordinated to the federal military government. This was because there was no constitution to delineate powers. Thus, the Supreme Military Council became the highest decision-making body in the country. The return to democratic rule in 1979 was a major step in the promotion of democratic governance in the country (Lafenwa and Oluwalogbon 2014). Under the presidential constitution, there was a clear definition of functions, powers, and interrelationships of the three arms of government (Lafenwa and Oluwalogbon 2014). The essence was to promote harmonious relationships with the legal basis for efficient administration of the country among the branches of government (Lafenwa and Oluwalogbon 2014).

The collapse of the Second Republic in 1983 culminated into several years of military rule. One of the areas that the military has improved intergovernmental relations is its effort to bridge the structural imbalance by increasing the number of states from 19 to 30-state structure (Aikhomu 1993). The government also created additional local governments to make 589 in order to bring government closer to the people and enhance political participation (Aikhomu 1993). The Fourth Republic that began on May 29, 1999, under the leadership of President Obasanjo witnessed flagrant abuse of constitutional powers on issues of tax jurisdiction and revenue sharing formula, which has engendered conflictual relationships among the levels of government. The unresolved issue of revenue sharing formula and tax jurisdiction among others has created a structural imbalance in Nigeria's polity (Muhammed 2006). Furthermore, Oyediran (2007, p. 63) observes that the 'structures set out by the 1999 Constitution are strongly criticised. The institution is to provide the shortest cut to dictatorship. It did not give room for a decentralised state' (Oyediran 2007, p. 63) This chapter has five sections. The first section considers the evolution of intergovernmental relations from the colonial period to the post-colonial period. This is followed

by the 1979 and 1999 constitutional provisions *vis-a-vis* the practices of intergovernmental relations in Nigeria's Second and the Fourth Republics. The research study argues that the historical and political experiences of Nigeria determined the structure of federalism and the nature of intergovernmental relations. Overtime, fiscal federalism in the country has reflected the historical structure of the tiers of government. Section three presents an empirical analysis of intergovernmental relations in Nigeria's Second Republic. The fourth section explores the analysis of intergovernmental relations in the Fourth Republic. This was followed by the changing pattern of Nigerian fiscal federalism and its implications on service delivery.

## **5.2 Evolution of Intergovernmental Relations in Nigeria**

The evolution of intergovernmental relation in Nigeria could be traced to the colonial period when the British government in 1914 amalgamated the colony of Lagos, the Southern Protectorates and the Northern Protectorate to become a national entity (Afigbo 1998). The amalgamation gave the colonial administration an impetus to have control over the territory of Nigeria through the adoption of a unitary system of government. Through the British policy of indirect rule system, a policy where the British made use of the traditional rulers to serve as intermediaries between the indigenous people and the colonial rulers, the idea of intergovernmental relations took off (Afigbo 1998). The division of the country into the Northern and the Southern regions during the pre-colonial Nigeria engendered mutual interdependence (Afigbo 1998).

The 1914 Nigerian Council had a feature of national-state relation of intergovernmental relations due to a number of officials that were involved such as the Governor-General at the centre, assisted at the regions by the Lieutenant Governors and other officials such as the Residents, and Divisional/District officers (Adamolekun 1986, pp. 34-35). Therefore, intergovernmental relations kicked off from the indirect rule policy adopted by the British government. Intergovernmental relation during Fredrick Lugard administration was limited to the national and local relations because it was concerned with the maintenance of law and order consistent with colonial exploitation (Muhammed 2006). The unitary nature of the government during Lugard's administration also made the native authorities to become appendages and agents of the colonial government (Olusanya 1980, p. 520; Oyediran 1979, p. 3). With the introduction of the Arthur Richards Constitution in 1946, regionalism replaced the hitherto unitary system (Olusanya 1980, p. 520; Oyediran 1979, p. 3). Although, the Richards Constitution did not provide for national-



state relations, it however made the legislatures at the regions to serve as intermediary between the central legislative council and the Native Authorities (Muhammed 2006).

The 1951 Macpherson Constitution was different from the 1922 and 1946 Constitutions. There was a clear delineated administrative and political structure of the tiers of government (Ezera 1960, p. 95). Representation of the Ministers at the central House of Representatives were done by the regional legislatures through the electoral college, although, this was subject to the approval of the Governor (Oyediran 1979, p. 5; Keay and Thomas 1986, p. 180). Intergovernmental relation during the colonial period was described as “interlocking” simply because state-local relation was conditioned by the subordinate status of the local government authorities (Olusanya 1980). For example, the Lieutenant Governor at the region could not assent to a bill unless the Governor-General gave approval to such bill (Olusanya 1980). Local government during this period was an agent of the state government. Section 121 (1) of the Order-in-Council empowered the Governor-General to scrutinise all regional legislations.

The Governor may from time to time give to the Lieutenant Governor such directions with respect to the exercise of the executive authority of the Region as he may decide are desirable and in particular, and without prejudice to the generality of the foregoing, may give such directions for the purpose of ensuring compliance with the provision of section 120 of this Order (cf. Olusanya 1980, p.533).

The 1954 Lyttleton Constitution was unique in terms of intergovernmental relations. First, it provided federalism for the country with the existence of a central government and autonomous regions (Ezera 1960, p. 96). Second, it strengthened the powers of the regional governments and the legislatures in relations to the central government (Ezera 1960, p. 96). The 1954 constitution introduced the *Nigerianisation* of the public service, regionalisation of the judiciary and the public service (Ngou 1989, p. 86). The constitution provided exclusive and residual legislative lists, and any matter not contained in these two lists were contained in the residual list of the regions. The implication of this for intergovernmental relations was that the regions were recognised as constitutional entities, although, in case of conflict between the federal and regional governments on concurrent matters, the federal law would prevail over the regional law (Muhammed, 2006). Another level of intergovernmental relation was the creation of Lagos as the Federal Territory. However, national-local interaction was made difficult because with the coalition government that

was formed at the federal level, the Lagos City Council could not control the majority of seats (Muhammed 2006).

There was a dramatic change in intergovernmental relations in 1957 after the adoption of federalism in the country. The 1957 Constitutional Conference<sup>25</sup> and the Willink Commission<sup>26</sup> Report of 1958 on the issue of minorities introduced a new level of intergovernmental relations. The government established the Niger Delta Board as a public corporation responsible directly to the Prime Minister<sup>27</sup>. Niger Delta Board (NDB) was set up in 1961, to address the minority status, agitations and the perceived marginalisation of the people of Delta (Longe, Omole, Adewumi and Ogbiye 2010). The role of NDB in intergovernmental relations was to allay the fears of the minority groups in the oil rich communities, and to ensure that the oil wealth impacted on the lives of the communities (Ajodo-Adebanjoko 2017). The changing pattern of institutional structure from unitary to federal system accounted for the changes in the degree of interactions of the levels of government (Ajodo-Adebanjoko 2017). Therefore, the formal and simple interaction of the level of IGR metamorphosed to a complex interaction among the levels of intergovernmental relations. IGR transformed from two levels of interaction (i.e. national-local and local-local), to four (i.e. national-regional, regional-regional, regional-local, and local-local) (Ajodo-Adebanjoko 2017). Philips (1980, p. 157) provides the reasons for the four levels of interactions of IGR in Nigeria instead of the six interactional levels that is applicable to a federal system.

(1) local government issues during this period remained the exclusive preserve of the regional governments, with the federal government having no say in the local government affairs; (2) The new interactions, particularly in areas of functions and finance started having formal features; (3) The interactions revolve around the modern institutions such as the legislative, the executive and the judiciary in functions and finances; (4) The change from unitary to federalism which had earlier being smooth and cooperative turned to conflictual relationships between the levels of government in virtually all areas of interactions (Philips 1980, p. 157).

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<sup>25</sup> The 1957 Constitutional Conference met in London under the Chairmanship of the Colonial Secretary. Major decisions reached included self-government to be granted to the Eastern and Western regions, on August 1957, while that of the North would be in 1959. Eastern region was to be given a bicameral legislature with the addition of House of Chiefs; Southern Cameroon to be raised to a regional status; a bicameral legislature to be established with the second chamber known as the Senate; and Membership of House of Representative to be increased to 320.

<sup>26</sup> Willink Commission was set up to investigate the fears of the minority group in Nigeria. The Commission was headed by Sir Henry Willink to recommend a date for independence; suggest an equitable revenue allocation formula; create new regions in Nigeria; and recommend solutions to the problem of the minorities.

<sup>27</sup> Niger Delta Development Authority Act 1962 and Section 159 of the federation of Nigeria 1960

Intergovernmental fiscal relations revolved around the federal-regional/state on one hand, and state-local relation on the other hand. Two major problems are peculiar to the federal-regional/state fiscal relations. First, is the tax jurisdiction, and, second, is the revenue allocation.

These were the two dimensions of conflict in intergovernmental fiscal relations (Akume 2014). Firstly, the federal government claimed domineering power over important tax sources and has the larger share of the country's revenues. Second, there was conflict over unequitable sharing of revenues by the states from the Distributable Pool Account of the federation (Akume 2014). The conflicting nature of fiscal intergovernmental relations in Nigeria has been responsible for the setting up of various Commissions by the previous governments to discuss and adopt the best revenue sharing formula. The Commissions came up with the principles of need, population, even development, derivation etc. Sir Sydney Phillipson Commission of 1946 was based on the principle of derivation and even progress. The commission recommended that revenue should be allocated in such a way that existing levels of regional services were maintained whilst allowance should be made for reasonable expansion (Phillipson 1946).

The Hicks Phillipson Commission (1951) recommended that revenue in Nigeria should be allocated on the principles of derivation, need and national interest (Hicks Commission 1951). Sir Louis Chick Commission of 1953 was required to provide to the regions and the centre an adequate measure of fiscal autonomy. The apparent imposition on Chick of the principle of derivation left the impression that some well-placed and powerful groups and politicians might have greatly influenced Chick's machinery (Chick's Report 1953). The Raisman Commission (1958) recommended the creation of Distribution Pool Account (DPA) with fixed regional proportional shares, favoured the principles of derivation, fiscal autonomy, population and even development for revenue sharing (Raisman Commission, 1958). It allocated 40% to the North, the East 31%, the West 24% and Southern Cameroon 5% (Raisman Commission 1958).

The Binns Commission (1964) adopted the Raisman principles but altered the shares of the regions in the following order. The North was 42%, East was 30%, West was 20%, and Mid-west was 5%. The Dina's Commission (1968) report, which was rejected by the government recommended derivation, need and balanced development tax efforts (Binns Commission 1964). The Aboyade Technical Committee (1977) report was rejected on the ground that it was too technical. It recommended the principles of equality of access to development opportunities (25%), national

minimum standards for national integration (22%), Absorptive capacity (20%), Independent revenue effort (18%) and fiscal efficiency (15%). The commission allocated 57% of the federal revenue to the federal government, 30% to state government, 10% to local government and 3% to a special fund (Berg and Pattillo 1999). The Okigbo Commission (1980) known as the Presidential Commission recommended the principles of equality (40%), population (40%), social development (15%) and internal revenue effort (5%). The commission allocated 53% of the federal revenue to the federal government, 30% to the State, 10% to local government and 7% to a special fund (Berg and Pattillo 1999). There were two epochs of intergovernmental relations in Nigeria: The colonial period and the post-colonial period.

### **5.2.1 The Colonial Period**

The British colonial government in 1914 merged the Lagos colony, the Northern and Southern Protectorates to become a political entity. The undue merging of the different entities that existed prior to the advent of colonial rule gave the British government to have control over the territory of Nigeria. The 1914 Nigerian Council had a feature of the national-state relation of intergovernmental relations due to a number of officials that were involved such as the Governor-General at the centre, assisted at the regions by the Lieutenant Governors and other officials such as the Residents, and Divisional/District officers (Adamolekun 1986, pp. 34-35). Therefore, intergovernmental relations kicked off from the indirect rule policy adopted by the British government. Intergovernmental relations during Fredrick Lugard administration were limited to the national and local relations because it was concerned with the maintenance of law and order consistent with colonial exploitation (Muhammed 2006). The unitary nature of the government during Lugard's administration also made the native authorities to become appendages and agents of the colonial government.

With the introduction of the Arthur Richards Constitution in 1946, the adoption of regionalism replaced the hitherto unitary system (Olusanya 1980, p. 520; Oyediran 1979, p. 3). Although the Richards Constitution did not provide for national-state relations, it, however, made the

legislatures at the regions to serve as an intermediary between the central legislative council and the Native Authorities (Muhammed 2006).

The 1951 Macpherson Constitution was different from the 1922 and 1946 Constitutions. There was a clear delineated administrative and political structure of the tiers of government (Ezera 1960, p.95). This is the constitutional basis for the interactions of the two levels of government because the Regional legislatures had some measures of legislative powers and each region had an Executive council (Muhammed 2006, p.77). Representation of the Ministers at the central House of Representatives was done by the regional legislatures through the Electoral College subject to the approval of the Governor (Oyediran 1979, p.5).

The conflicting nature of fiscal intergovernmental relations in Nigeria has been responsible for the setting up of various Commissions by the previous governments to discuss and adopt the best revenue sharing formula. The Commissions came up with the principles of need, population, even development, derivation etc. The Phillipson Commission (1946) recommended derivation and even development as the main principles of revenue allocation. The Hicks Phillipson Commission (1951) recommended that revenue in Nigeria should be allocated on the principles of derivation, need and national interest. The Chicks Commission (1953) recommended derivation and fiscal autonomy.

### **5.2.2 The Post-colonial Period**

The 1960 Independence Constitution marked the beginning of the post-colonial period. Under the Constitution, section 65 granted the federal government the power to ensure peace and good governance during an emergency period.<sup>28</sup> The federal government exercised this power during the Western Regional crisis in May 1962. Similarly, the legislature at the centre was empowered to legislate for the country or any part thereof on residual matters for the execution of treaty, convention or agreement between Nigeria and another country (The Constitution of the Federal Republic of Nigeria 1960). In this case, the cooperation of the national and the regional

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<sup>28</sup> Section 65(3) of 1960 Independence Constitution defined “period of emergency” as any period during which the Federation is at war; there is in force a resolution passed by each House of Parliament declaring that a state of public emergency exists; there is in force a resolution of each House of Parliament by the votes of not less than two thirds of all the members of the House declaring that democratic institutions in Nigeria are threatened by subversion. The period of emergency is used to suspend or change the functions of any branch of government; and gives the government the power to suspend certain rights or freedom normally guaranteed by the government.

governments were required for the implementation of the treaties and amendment of section 108 of the constitution.<sup>29</sup> Contrary to the 1954 Constitution, which gave the regions legislative independence, and the supremacy of the regional laws over the central law, decentralisation allowed each region to have its own constitution, which must not be at variant with the federal constitution (Ayoade 1996, pp. 52-53).

The decentralisation of the civil service and marketing board, which was welcomed by the regions, also generated agitation of the minority interests. This agitation by the minority groups often led to conflict in intergovernmental relations in the regions, the result of which was the military coup of January 15, 1966 (Muhammed 2006).

It is interesting to know that IGR during the military rule had considerable improvement. In view of this, the federal government, through the state governments, released grants of N100 million and N250 million to the local government in 1976 and 1978 respectively (Ekpo and Ndebbio 1998). The grant released by the federal government to the local governments was to enable the local governments to meet part of their recurrent and capital expenditures (Ekpo and Ndebbio 1998) Intergovernmental relation during the military regime centred on the hierarchical structure that was based on a unitary system. There was no existence of the constitution to delineate powers at the levels of government but rather the supreme military council, which was the highest decision-making body (Ekpo and Ndebbio 1998).

The intergovernmental relation among the levels of government in the Second Republic was tense due to the conflictual relationships between the federal and the state governments on the revenue sharing formula (Muhammed 2006). In addition, the state refused to conduct the election at the local government in accordance with Section 7(1) of the 1979 constitution<sup>30</sup>. The Dasuki Committee, appointed by the Buhari administration in 1984, observed that the master-servant relationship between the state and the local governments was due to the excessive control of the state over local government affairs (Muhammed 2006).

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<sup>29</sup> Section 69 of the constitution of the Federation of Nigeria, 1960.

<sup>30</sup> Section 7 stipulates that the system of local government by democratically elected local government councils is under this constitution guaranteed; and accordingly, the Government of every State shall. Subject to section 8 of this Constitution, ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils.

The hierarchical structure of federalism in Nigeria, where the federal government was saddled with too much responsibility, such as foreign affairs, foreign trade, national defence, and internal security, made the three levels of government sought for cooperation in the delivery of domestic programmes to the populace (Aikhomu 1993). The military government, in a bid to achieve structural balance in the country, increased the number of states from 19 to 30-state structure (Aikhomu 1993). The government also created additional local governments to make 589 in order to bring government closer to the people and enhance political participation (Aikhomu 1993). With the autonomy granted to the local government as a third-tier level of administration<sup>31</sup>, some local governments overemphasised this autonomy to the extent that it caused friction and conflict between the states (Aikhomu 1993). This has drawn the attention of the federal government to resolve the conflict between some states and local governments in order to ensure harmonious cooperation for effective service delivery to the public (Aikhomu 1993).

The introduction of the unitary system by the military in 1966, and its command structure tilted powers to the centre in such a way that the federal government became more powerful. However, the end of the civil war changed the pattern of control over the national resources. The Federal Government took over the control of national resources (Muhammed 2006). This development changed the nature of IGR in favour of the federal government. There is no doubt that the presence of the military in Nigerian politics has greatly enhanced intergovernmental relations through states creation, local government reforms and the establishment of institutions like the Directorate of Food Roads and Rural Infrastructure (DFRRI), Petroleum Trust Fund (PTF) and the National Council of Intergovernmental Relations (NCIR) (Muhammed 2006).

The Nigerian Fourth Republic that started with the Obasanjo administration in 1999 witnessed conflictual and consensus relationship among the levels of government particularly in areas of revenue sharing and tax jurisdiction (Muhammed 2006). Conflictual relationships manifested among the federal, state and local governments over what proportion of national revenues to allocate to each of these three tiers of government (Muhammed 2006). Contentious issues included the criteria to use in sharing or distributing the federal revenue to the two sub-national governments. First, between the oil-producing states on the one hand, and the federal government

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<sup>31</sup> The 1976 local government reform made the local government to become the third-tier system of administration with autonomous powers granted to the local government for the first time in the history of local government administration in Nigeria.

and many of the states, which did not produce oil on the other hand, and second, the proportion of the revenue to share in the federation (Muhammed 2006).

### **5.3 Constitutional Provisions and the Practices of Intergovernmental Relations in Nigeria's Second and Fourth Republics**

The Constitution is an embodiment of rules and regulations that guides the operation of the government and the governed. Chapter One, Part 1 of both the 1979 and 1999 Constitutions affirmed the supremacy of the constitutions and the binding force it has on all authorities and persons that are within the jurisdiction of the Federal Republic of Nigeria (The Constitution of the Federal Republic of Nigeria 1999). The 1979 and the 1999 Nigerian constitutions shared some common features.

Part 1, Section 1(2) of the 1999 constitution, prescribes that Nigerian citizens shall be governed in accordance with the provision of the constitution and that no other law shall prevail over the constitution (The Constitution of the Federal Republic of Nigeria 1999). With the above provisions, political leaders were bound to act in accordance with the constitutional provisions. This section explores the provisions of the 1979 and the 1999 Constitutions with a view to identifying areas of divergence between the constitutional provisions and the actual practices of government.

Constitutional provision on state creation in Nigeria is contained in Part 1 Section 3 (1) of the 1999 Constitution. The section listed all the thirty-six (36) States and their capital cities. Part 1 Section 3(6) of the Constitution also stipulates that there should be seven hundred and sixty-eight local government areas in Nigeria. The second column of Part 1 and II of the First Schedule to the Constitution contains the list of the local governments and the six area councils in the Federal Capital territory (The Constitution of the Federal Republic of Nigeria 1999). The 1979 Constitution had similar provisions that listed the number of states as well as the local governments.

However, there was flagrant disregard to the constitutional provisions in the Second and the Fourth Republics by the actors of the constitution on the creation of local government. The Second Republic Constitution had some flaws regarding local government creation as it empowered the



state government to set up local governments. According to Part 11, Section 7 of the 1979 constitution:

The system of local government by democratically elected local government councils is under this Constitution 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 (The Constitution of the Federal Republic of Nigeria 1979).

Because of this, there was abuse of local government creation in the Second Republic. In view of this, Ukiwo (2006, p. 10) describes the situation thus:

The worst violations of the autonomy of local councils however stemmed from political machinations. The politicians realised they could trade local councils for votes as there were agitations across the country for more local government areas as local elites eyed local councils which now had guaranteed funding. Politicians also realised they could balkanise local governments for electoral purposes. As elections approached, most state governments dissolved local councils and appointed loyal party members who were expected to deliver votes in the locality. Little wonder, the local government councils were deeply involved in the large-scale electoral fraud of 1983 (Ukiwo 2006, p. 10).

Similarly, the Fourth Republic witnessed abuse of state power in the creation of local government. In the first four years of democratic regime of Olusegun Obasanjo, states like Ebonyi, Lagos, Akwa Ibom, Bayelsa, Enugu and Katsina embarked on creation of local council development areas. Although, Lagos state was able to retain and maintain the local council development areas (LCDAs) it created, the situation led to conflict between Lagos State and the federal government when the latter withheld the monthly allocation due to the local governments. This resulted into litigation between the federal and Lagos State, and the court ruled that, even though Lagos State has constitutional power to establish local governments (Section 7(1), Lagos State did not follow the constitutional procedure for the creation of local government, because such creation of local government requires ratification by National Assembly. In other words, Lagos State did not follow the due process of creating new local governments as stipulated under Section 8 of the 1999 Constitution (The Constitution of the Federal Republic of Nigeria 1999).

Second Schedule Section 4 Part 1, Part 11 and the Fourth Schedule stipulate the exclusive legislative list, concurrent legislative list and the functions of local government councils

respectively. The 1979 constitution has 66 items while the 1999 constitution has 68 items in the exclusive legislative list. The 1979 constitution has 28 items in the concurrent legislative list while the 1999 constitution contains 30 items in the concurrent legislative list. Section 7 of the Fourth Schedule specifies the functions of a local government council (The Constitution of the Federal Republic of Nigeria 1999).

The constitution is clear on the modality for sharing the national revenue. Section 162 (3) states that revenue from the Federation Account shall be shared among the Federal, State and Local governments as prescribed by the National Assembly. One of the principles of revenue sharing is derivation, which the constitution granted the littoral states (oil producing states) 13% of the federation account (Section 162(2) of the 1999 constitution (The Constitution of the Federal Republic of Nigeria 1999). The administration of President Olusegun Obasanjo in the Fourth Republic failed to execute the derivation principle as at May 29, 1999 when the derivation principle took effect (Edevbie 2000). The President delayed the implementation of derivation principle until January 2000 (Edevbie 2000).

Section 162 (5) stipulates that the revenue accrue to the local governments from the Federation Account shall be allocated to the states for the benefit of their local government councils as prescribed by the National Assembly. On the “State Joint Local Government Account” Section 162 (6) stipulates that each state shall maintain a special account 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. Similarly, Section 162 (7) indicates 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 (The Constitution of the Federal Republic of Nigeria 1999).

The above provision, also found in Section 149 (1-6) of the 1979 Constitution, was not followed by the levels of government, particularly the state government as regard the “State Joint Local Government Account”. During the Second Republic, the state was silent on the constitutional provisions relating to the State Joint Local Government Account (SJLGA) and therefore did not implement the constitutional provisions (Onuigbo 2015). In line with this, the guidelines for the 1979 local government reforms stated that, “the states have continued to encroach upon what would have been the exclusive preserve of local governments (The Constitution of the Federal

Republic of Nigeria 1979). The situation was not different from the Fourth Republic when the country returned to democratic governance in 1999. At the wake of democratic rule in 1999, some interest groups challenged the State Governors who later set up the joint account system in their states (ThisDay 21 July 2006).

The constitution empowered state governments to conduct elections for the composition of the local government councils<sup>32</sup>. There was flagrant violation of this aspect of the constitutional provision by the level of government. Some governors preferred to appoint caretaker committees or administrators to replace the elected officials. This unconstitutional act prompted the federal government to direct the Minister of State for Finance to stop federal allocations to those states that did not follow due process in creating local governments (Onuigbo 2015).

Constitutionally, there was no concurrent power of taxation (Nasir 2014, p. 88), an indication that each level of government has tax powers. The tax revenue that assigned to the federal government includes corporate income taxes, customs and excise duties, export duties, stamp duties, and taxes in respect of oil and solid minerals<sup>33</sup>. The States have power to raise revenue from capital gains, stamp duties, land registration fees, license fees in accordance with Part 11 Second Schedule, Paragraph D of 1999 constitution<sup>34</sup>. Similarly, the revenue taxing power of Local Government includes collection of rates, radio and television licenses, licensing of bicycles, canoes, wheelbarrows, marketing license fees and motor park duties (The Constitution of the Federal Republic of Nigeria 1999). As regards the practice of taxing jurisdiction vis-à-vis the assignment of responsibilities among the levels of government, there is often fiscal imbalance due to the divergence between the constitutional functions and fiscal resources (Bello-Imam and Agba 2004). Bello-Imam and Agba observed that a substantial portion of federation account allocated to the central government at the detriment of the subnational levels has made it difficult for the

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<sup>32</sup> The system of local government by democratically elected local government councils is under this Constitution guaranteed; and accordingly, the Government of every State shall, subject to section 8 of this Constitution, ensure their existence under a Law, which provides for the establishment, structure, composition, finance and functions of such councils.

<sup>33</sup> Notwithstanding the foregoing provisions of this section, the entire property in and control of all minerals, mineral oils and natural gas in, under or upon any land in Nigeria or in, under or upon the territorial waters and the Exclusive Economic Zone of Nigeria shall vest in the Government of the Federation and shall be managed in such manner as may be prescribed by the National Assembly.

<sup>34</sup> The National Assembly may, subject to such conditions as it may prescribe, provide that the collection of any such tax or duty or the administration of the law imposing it shall be carried out by the Government of a State or other authority of a State.

constituent units to discharge its constitutional responsibilities. Supporting this view, Ekpo (1994) remarks that fiscal law in Nigeria have given more tax powers to the federal and state than the local governments.

**Table 5: Local Government creation during the Fourth Republic**

| State    | Old Local Government | New Local Government | Total |
|----------|----------------------|----------------------|-------|
| Lagos    | 20                   | 37                   | 57    |
| Kebbi    | 20                   | 20                   | 40    |
| Ebonyi   | 13                   | 23                   | 34    |
| Katsina  | 34                   | 30                   | 64    |
| Nasarawa | 13                   | 16                   | 29    |
| Niger    | 25                   | 17                   | 42    |
| Yobe     | 17                   | 23                   | 40    |

Source: Danjuma and Muhammad, 2013.

#### **5.4 Intergovernmental Relations in Nigeria’s Second Republic: Empirical Analysis**

The Second Republic marked the beginning of democratic governance in Nigeria with the election of Alhaji Shehu Shagari as the Presidential candidate under the platform of the National Party of Nigeria (NPN). Prior to this period (i.e. the Second Republic), Nigeria witnessed thirteen years of military interregnum where the soldiers used decrees and edicts to administer the affair of the country. In spite of this, intergovernmental relations during this period had considerable improvement. This was because each regional head was responsible and answerable to the federal military government in such a way that the regional governments were subordinated to the federal military government. During this period, the federal military government, through the state governments, released grants of N100 million, N250 million and N150 million to the local governments in 1976, 1977 and 1978 respectively (Federal Ministry of Finance and Economic

Development 1999). The money was to enable local governments to meet part of their recurrent and capital expenditures. The command and hierarchical structure of the military, which was purely unitary in nature, was the basis of intergovernmental relations during the military period. There was no constitution to delineate powers at the levels of government but the Supreme Military Council (SMC) became the highest decision-making body.

In the Second Republic (1979-1983), the National Party of Nigeria (NPN) was the governing party at the federal level, while the Unity Party of Nigeria (UPN) was the party that ruled in Lagos state. In this case, one would have expected a negative relationship between the Lagos state and the federal governments. In spite of this, Lagos state tried to forge a cordial relationship with the federal government (Personal Interview IX, July 5, 2018). According to one of the key informants, the then Governor of Lagos State, Alhaji Lateef Jakande, on monthly or bimonthly, would see the President to discuss issues affecting the state, which recorded quite a number of successes (Personal Interview IX, July 5, 2018). One of the areas of successes was the presidential approval; of a special provision of N20 million for Lagos state (Personal Interview IX, July 5, 2018).

The most remarkable success of the cordial relationship between the federal and Lagos State governments was in 1983 when Lagos state decided to introduce Metroline project, a light rail project from Yaba to Marina, Lagos. President Shehu Shagari who also invited the Vice President, Alex Ekwueme to the occasion performed the ground-breaking ceremony. In addition, the federal government also approved the foreign exchange for the execution of the project (Personal Interview IX, July 5, 2018).

In accordance with the constitutional role of the state in the creation of local governments, Lagos state complied with the constitutional provision in the Second Republic. Part 11, Section 7 of the 1979 constitution, guaranteed a democratically elected system of local government councils. Accordingly, the Government of every state was mandated to ensure their existence under a law, which provides for the establishment, structure, composition, finance, and functions of such councils (The Constitution of the Federal Republic of Nigeria 1979). In view of this provision, Lagos State created additional fifteen (15) local governments making twenty-three (23) local governments in the state. However, in the Fourth Republic, Lagos state did not follow the due process in the creation of additional 37 local governments. The creation of local government by Lagos state in the Fourth Republic was considered inchoate because it requires one-step to

complete the process of the LG creation. The National Assembly was supposed to ratify the 37 local governments created by the state. In this case, the action of Lagos state in the creation of additional local governments was declared illegal by the apex court.

One of the respondents observed that intergovernmental relations existed between the state and local governments. According to him, all local governments would present their budget proposals to the state executive council for approval. (Personal Interview IX, July 5, 2018). To show its commitment to the local governments within its jurisdiction, Lagos state gave matching grants to the Community Development Association (CDA) during the Second Republic. Any Community Development Association that was able to provide 50% of the project fund received a 50% matching grant from the state government (Personal Interview IX, July 5, 2018). The above analysis indicated that there was a cordial relationship between the three levels of government in the Second Republic.

Another respondent observed a high level of party discipline, in the Second Republic, as a factor that encouraged effective IGR in the state. According to him, the relationship among the levels of government was more cordial because the agitation for resources, which constituted a threat to federalism, was not as pronounced as in the Fourth Republic (Personal Interview VI, February 26, 2018). Another important aspect of intergovernmental relations is the fiscal relations among the three levels of government. Fiscal federalism is the assignment of revenue collection of taxing and spending powers between and among the federal and state governments (Onuigbo 2015). Revenue allocation is generally a complex exercise as it involves both equity and efficiency issues and the value judgment of the government (Olalokun 1979; Olowononi 1998). Thus, political considerations have always influenced the economics of revenue allocations in most federations of the world, inclusive of Nigeria.

The controversy that surrounded revenue allocation in Nigeria made previous governments to set up a series of commissions and committees to devise acceptable revenue sharing formula. Since 1946, there had been seventeen (17) different revenue sharing formulae. None has been found satisfactory by everybody, and none has generated more controversy than the last one (National Constitutional Conference 2007). These commissions and committees had come up with principles of needs, even development, and minimum responsibility, derivation etc. Sir Sydney Philipson Commission of 1946, for instance, recommended that revenues be allocated in such a way that the

existing levels of regional services were maintained whilst allowance should be made for reasonable expansion (National Constitutional Conference 2007).

In 1953, the Nigerian government accepted another report by Sir Louis Chick. Chick was required to recommend adequate measure of fiscal autonomy. According to the National Constitutional Conference “the apparent imposition on Sir Chick of the principle of derivation left the impression that some well-placed and powerful political groups and politicians might have greatly influenced Chick’s machinery” (National Constitutional Conference 2007). The regionalisation of Marketing Board by the 1954 constitution strengthened regional finances and enhanced the fiscal powers of the regions, which could fix produce prices and imposed sales tax to make use of the marketing board surplus without restriction (Okeke 2001). The Marketing Board limited the extent to which the federal government could use export taxes as a tool of fiscal policy and introduced a new dimension into regional financial disparity since a region’s financial position depended significantly on the exportability of its products and the state of the world produce market (Okeke 2001).

Derivation principle was dominant in the Phillipson commission (1946), Hicks-Phillipson commission (1951), Chick commission (1953), Raisman commission (1958), Binns commission (1964), and Dina committee (1968). Derivation principle had been highly contentious in the country’s fiscal federalism since the discovery of oil in 1958. The derivation principle sought to allocate natural resource (oil and gas) revenues accruable to the federation’s account on the basis perceived to be equitable, given particular considerations to the resource-producing states and regions (Aluko 2012).

Prior to the promulgation of Decree No. 6 of 1975, 90 percent of duties from motor fuel were given to the state of consumption while the rest was paid into the Distributable Pool Account (DPA) (Omitola 2016). On-shore oil production allocated 45 % of mining rents, and royalties to the state of production while the DPA received 50% and 5% was to the federal government (Omitola 2016). With the promulgation of the Decree No.6 of 1975, there was increase in the revenue giving to the federal government and a reduction in the amount released to the federating states (Obi 1998). Subsequent revenue allocations have been in favour of the central government. For example, the Abovade Technical Committee recommended FG (57%), SG (30%), LG (10%); The Okigbo

Presidential Commission recommended FG (53%), SG (30%), LG (10%); and Okigbo Revenue Allocation Act recommended FG (55%), SG (30.5%), LG (10%).

The revenue allocation arrangements relied on the principle of derivation and, to a lesser extent on need. On the other hand, 100 percent of mining rents and royalties from offshore oil production as well as 50 percent of excise duties went to the federal government with the remaining 50 percent of the latter paid into the DPA (Obi 1998). Thus, revenue sharing was reversed by Decree No. 6 of 1975, which increased the revenue giving to the Federal Government, while reducing those of the federating states. The period witnessed a progressive reduction of the principle of derivation and the strengthening of the principles of needs and population (Obi 1998).

In order to return the country to a democratically elected government in 1979, Muritala/Obasanjo administration appointed Professor Aboyade Technical Committee on revenue allocation to examine the existing sharing formula. The Aboyade Technical Committee on Revenue Allocation recommended the establishment of a “Federation Account.” This was common pool into which all federally collected revenues, except the personal income tax of members of the armed forces, and the Nigeria Police, external affairs staff, and residents and non-residents of the Federal Capital Territory, would be paid and shared among the three tiers of government (Aboyade Technical Committee Report 1980). The disbursement of the Federation Account was done using the following percentages: Federal Government (57%), State Government (30%), Local Government (10%), and Special Grants Accounts (3%) (Aboyade Technical Committee Report 1980).

In addition to the 10 percent allocated to the local governments, the committee recommended that each state was to contribute 10 percent of its total revenue to the share of its constituent local governments. Five principles were introduced for the sharing of revenue from the State Joint Local Government Account. These are equality and access to development opportunities (25%), National Minimum Standard for National Integration (22%), Absorptive Capacity (20%), Independent Revenue and Minimum Tax efforts (18%) and Fiscal Efficiency (15%) (Aboyade Technical Committee Report 1980).

The Okigbo Presidential Commission that followed recommended that the Federation Account should be shared as follows: Federal Government (53%), State Government (30%), Local Government (10%), and Special Funds (7%). Special Funds were to be allocated as follows: Initial



Development of the FCT (2.5%), Mineral Producing Areas (2.0%), Ecological and other disasters (1.0%), Revenue Equalisation Fund (1.5%) (Okigbo Report 1980). On the principles to use in horizontal allocation (i.e. sharing of revenues among the states), the commission recommended the following criteria: population (40%), National Minimum Standard for Integration (40%), Social Development (15%), and Internal Revenue Effort (5%) (Okigbo Report 1980). The report of the Okigbo Commission formed the basis of the 1981 Revenue Allocation Act. The Act made slight changes on the commission's recommendation and the structure of the revenue allocation system that emerged was Federal Government (55%), State Government (30.5%), Local Government (10%), and Special Grants (4.5%) (Okigbo Report 1980).

The principle of derivation has often generated controversy between the federal and the subnational units. The first governor of Rivers State, Retired Commander Alfred Diете-Spiff, speaking in 1990, gave vent to the seething discontent in the oil-producing areas when he called for an urgent review of the revenue allocation formula because "we in the oil-producing areas are being denied our legitimate rights". Speaking on the issue in Kano, Alfred Diете-Spiff said that:

He was not satisfied with the level of development in the oil-producing areas, adding that the best way to redress the "injustices" is for the principle of derivation and equality of states to be given more weight in any revenue sharing formula that is subsequently devised for the country, as the present one symbolises for the deprived areas, the instrument for their cheating (Newswatch 1990, p.38).

According to the former governor, when the groundnut pyramids were everywhere in Kano, and there was a cocoa boom in the West, it was good for the principle of derivation to be considered. It is, however, sad that how that it is oil boom we have jettisoned derivation for population ratio which is encouraging the marginalisation of the oil area as well as turning the people into second-class citizens" (Okeke 2001).

In the words of Victor Ayeni and Dele Olowu:

The process of revenue allocation is an unending one involving intense political bargaining, negotiation and coalition function amongst units via their representatives. The actors juggle and rationalise principles in order to ensure for themselves a substantial share of national resources (Ayeni and Olowu 1988, p.187).

Revenue allocation in Nigeria has also generated antagonism between the state and the federal government. For example, Oyo State government under the leadership of late Chief Bola Ige

decided to close Igbeti Marble plant (jointly owned by private investors and Oyo State Government) because his government should have the exclusive control of mining and minerals in the states. Also, the then Ondo State Governor, Michael Ajasin’s decision to explore oil in Ondo State despite the fact that oil prospecting was legally a federal monopoly. This was evidence of antagonism between the federal and state governments, which was rooted in economic interest, political party conflicts and policy differences (Graf 1988, p.137).

The Chairman of the committee on economy, finance and distribution of power for the Constitution Drafting Committee, Dr P.N. Okigbo, on May 29, 1978 pointed out that recommendation was made to the Constituent Assembly since the Constitution Drafting Committee (CDC) did not have sufficient time to look into the matter (Government White Paper 1978, p.3). Table 6 below gives a summary of Okigbo’s recommendation, the adjustments in the Government’s White Paper (G.W.P) and subsequent amendment in the 1981 Act and the 1984 Decree.

**Table 6: Vertical allocation: The Okigbo’s Government White Paper: 1981 Act and 1984 Decree.**

| Government                                       | Okigbo | Government White Paper | 1981 Act | 1984 Decree Amendment |
|--------------------------------------------------|--------|------------------------|----------|-----------------------|
| Federal Government                               | 53.0   | 55.0                   | 55.0     | 55.0                  |
| State Government                                 | 30.0   | 30.0                   | 30.5     | 32.5a                 |
| Local Government                                 | 10.0   | 8.0                    | 10.0     | 10.0                  |
| Mineral producing states-Derivation              | -      | 2.0                    | 2.0      | 20.0b                 |
| Development of Federal Capital Territory (F.C.T) | 2.5    | -                      | -        | -                     |
| Development of mineral producing areas           | 2.0    | 1.5                    | 1.5      | 1.5c                  |
| General ecological problems                      | 1.0    | 1.0                    | 1.0      | 1.0                   |
| Revenue Equalises                                | 1.5    | -                      | -        | -                     |

Source: National Revenue Mobilisation Allocation and Fiscal Commission Report; vol. 11, 1989: 81

By constitutional design Section, 7(6) of the 1979 constitution states that:

Subject to the provisions of this constitution, the National Assembly shall make provisions for statutory allocation of public revenue to local government councils in the federation; and the House of Assembly of a State shall make provisions for statutory allocation of public revenue to local government councils within the state (The Constitution of the Federal Republic of Nigeria 1979).

Similar provisions are also contained in Section 149 subsection 2-7 of the 1979 constitution as follows:

(2) 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.

In line with subsection (2) above, Table 7 shows the process of monthly allocation of revenue from the federation account.

**Table 7: Process of Monthly Allocation of revenue from Federation Account**

| Institution                                           | Role                                                                                                                                                                          |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Revenue Mobilisation Allocation and Fiscal Commission | Monitor revenue accruals into and disbursements from the federation account. It, therefore, determines the allocation indices.                                                |
| Central Bank of Nigeria                               | A custodian of the federation account                                                                                                                                         |
| Federation Accounts allocation committee              | It determines monthly disbursement from the federation account. It comprises of a representative of the federal, 36 states government, RMAFC, and other revenue agencies etc. |
| State Joint Local Government Account                  | It determines monthly, disbursement from the State Joint Local Government Account. It comprises of representatives of the state and local governments.                        |

Source: Kabir A Bashir (2008), Workshop paper.

(3) 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

(4) 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

(5) 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.

(6) 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.

(7) The amount standing to the credit of the 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 above shows that areas of fiscal relationships among the levels of government are constitutionally defined to avoid any conflict of interests, yet actors at different levels of government abuse this constitutional provision for their personal interests. Therefore, rather than having cooperation among the levels of government, IGR has been conflictual.

The fiscal arrangement is considered the most contentious issue in Nigerian federalism. There is often structural fiscal imbalance both vertically and horizontally among the levels of government. Vertical revenue imbalance occurs when the federal government appropriates more revenue than its fair share from the federation accounts while horizontal imbalance exists with unequal fiscal capacity among states (Mbanefoh and Egwaikhide 1988). Derivation principle, which dominated the horizontal revenue allocation scheme between the late 1940s and mid-1960s, exacerbated the horizontal imbalance (Mbanefoh and Egwaikhide 1988).

Since the discovery of oil in 1958, the derivation principle seeks to allocate natural resources (oil and gas) revenues accruable to the Federation’s Account.

Table 8 shows the oil revenue sharing formula in Nigeria among the three tiers of government between 1958 and 2001. The table indicates that the federal government receives the bulk of oil revenue on yearly basis, leaving the state and local governments with lower oil revenue. After the first military intervention in 1966, revenue allocation from oil has been tilted towards the federal

government. The state and local governments' share of oil revenue has dwindled. Thus, revenue allocation formula favours the federal government at the expense of the constituent units. This analysis is in tandem with the opinion of one of the key informants who described the system of revenue allocation in Nigeria as 'fiscal centralism' (where revenue allocations are concentrated at the centre) rather than the system of fiscal federalism (decentralised and devolved revenue allocation) (Personal Interview VII, June 4, 2018).

**Table 8: Oil revenue sharing formula in Nigeria among the tiers of government, 1958-2001**

| Year | Federal | State | Local | Special project | Derivation formula |
|------|---------|-------|-------|-----------------|--------------------|
| 1958 | 40%     | 60%   | 0%    | 0%              | 50%                |
| 1968 | 80%     | 20%   | 0%    | 0%              | 10%                |
| 1977 | 75%     | 22%   | 3%    | 0%              | 10%                |
| 1982 | 55%     | 32.5% | 10%   | 2.5%            | 10%                |
| 1989 | 50%     | 24%   | 15%   | 11%             | 10%                |
| 1995 | 48.5%   | 24%   | 20%   | 7.5%            | 13%                |
| 2001 | 48.5%   | 24%   | 20%   | 7.5%            | 13%                |

Source: Barkan (2001), State and Local Governance in Nigeria Public Sector and capacity building programme organised for the Africa region by the World Bank.

Section 4 of the 1979 constitution states that 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 prescribed by the National Assembly. Table 9 presents the federal statutory allocation of revenue to local governments between 1976 and 1992 (N million). The Federal statutory allocation of revenue to local governments in 1979 was N261.4 million. This increased to N352.6 million, N1085.0 million, N1081.7 million and N976.9 million in 1980, 1981, 1982 and 1983 respectively. A drastic change in percentage of federal allocation occurred in 1981 and negative percentage change in 1982 and 1983. This analysis revealed that federal allocation to local governments in the Second Republic was relatively low.

**Table 9: Nigeria: Federal statutory allocations of revenue to local governments, 1976-1992 (N' million)**

| Year | Federal Allocation (N million) | % change in Federal Allocation | Federal Revenue (N million) | Federal Allocation/Federal Revenue% |
|------|--------------------------------|--------------------------------|-----------------------------|-------------------------------------|
| 1976 | 100.0                          | -                              | 6765.9                      | 1.5                                 |
| 1977 | 250.0                          | 150.0                          | 8042.2                      | 3.1                                 |
| 1978 | 150.0                          | 40.0                           | 7469.3                      | 2.0                                 |
| 1979 | 261.4                          | 74.3                           | 10913.5                     | 2.4                                 |
| 1980 | 352.6                          | 34.9                           | 15234.0                     | 2.3                                 |
| 1981 | 1085.0                         | 207.8                          | 12190.2                     | 8.9                                 |
| 1982 | 1081.7                         | -0.3                           | 11764.4                     | 9.2                                 |
| 1983 | 976.9                          | -9.7                           | 10508.7                     | 9.3                                 |
| 1984 | 1061.5                         | 8.7                            | 11766.8                     | 9.0                                 |
| 1985 | 1327.5                         | 25.1                           | 14680.8                     | 9.0                                 |
| 1986 | 1166.9                         | -12.1                          | 12837.6                     | 9.1                                 |
| 1987 | 2117.8                         | 81.5                           | 25099.8                     | 8.4                                 |
| 1988 | 2727.1                         | 28.8                           | 27310.8                     | 10.0                                |
| 1989 | 3399.8                         | 24.7                           | 50272.1                     | 6.8                                 |
| 1990 | 7680.0                         | 125.9                          | 66895.4                     | 11.5                                |
| 1991 | 10764.8                        | 40.2                           | 78640.7                     | 13.7                                |
| 1992 | 16488.0                        | 53.2                           | 138617.0                    | 11.9                                |

Source: Federal Ministry of Finance and Economic Development, Lagos.

### **5.5 Intergovernmental Relations in Nigeria's Fourth Republic: Empirical Analysis**

The annulment of June 12, 1993 election led to the collapse of the Third Republic in Nigeria. General Abdulsalam later led a transition government that ushered a democratically elected government on May 29, 1999. The relationship between the levels of government in Nigeria's Fourth Republic was described as a conflictual relationship. This is because the levels of government had always been at loggerheads with one another. Area of conflict ranges from the constitutional power of the federal government to resource control and local government creation.

Conflict existed between the federal government and Lagos State government on local government creation. Lagos State had earlier created additional thirty-seven (37) Local Government Council Development Areas (LGCDA) from the existing recognised local government in the state. This action made the federal government under the administration of President Olusegun Obasanjo to withhold the monthly allocation due to the local governments in Lagos State. This invariably led to litigation between the federal government and Lagos state.

The Supreme Court ruled that the action of the state government in the creation of the local government areas was not illegal, but since the require approval and ratification by the National Assembly had not been obtained by the state, the creation of such local governments remain inchoate, pending ratification by the National Assembly (The Nation, 11 August 2009). A respondent observed that Lagos State House of Assembly was right in creating local government, but the process was inchoate (not completed) because there was no approval from the National Assembly. The court decided that federal government had no right to withhold the state fund because the money belongs to the people (Personal Interview IX, July 5, 2018).

The newly created local government councils by the then Lagos State government under the democratic leadership of governor Bola Tinubu caused constitutional conflict between Lagos state and the Federal governments. In this, President Umaru Musa Yar'Adu wrote a letter conveying the position of the federal government on the creation of additional 37 Local Government Council Development Areas to the constitutionally recognised 20 Local Governments in Lagos State to Governor Babatunde Raji Fashola (SAN). In the four-page letter dated 14 July 2009, the President urged the state government to effect an immediate reversal to the original 20 councils (ThisDay, 30 July 2009). The Yar-Adua's administration alleged Lagos State of violating the 1999 Constitutional procedures of creating a new local government in Nigeria. The federal government made its stand known to the public of the consequent effect of the illegal creation of 37 local governments in Lagos State. The federal government allegation against Lagos State was premised on the following grounds:

That the 37 local governments created by the Lagos State were not in accordance with the 1999 constitution of the Federal Republic of Nigeria. The federal government pointed constitutional order for the creation of an additional new local government by the Lagos State that the Lagos State government refused to recognise the judgment of the High court of Lagos State pronounced on June 9, 2008 (ThisDay, 30 July 2009).

The federal government further supported its claim with the constitutional provision of First Schedule, Part 1 Section 3 of 1999 Constitution, which listed the names of the recognised local governments in Lagos state (The Constitution of the Federal Republic of Nigeria 1999).

The Federal Government also contended that Sections 1, 2 and 3 of the Local Government Areas Law No. 5 of 2002 of Lagos State, were in contravention of section 3(6) and Part 1 of the First Schedule to the constitution of the Federal Republic of Nigeria, 1999 and therefore are unconstitutional and invalid. The federal Government, therefore, sought for an injunction that would restrain the Lagos state Governor, the Lagos State House of Assembly or any functionaries or agencies of the Lagos state government from maintaining, financing and recognising any local government in Lagos State apart from the ones created under Schedule 1 of the 1999 constitution (ThisDay, 30 July 2009).

Another case was the state government action towards the local governments, which had resulted in unpleasant relations between the states and local governments. For example, some of the local government chairmen were removed from office. For instance, the governor of Kaduna State, as well as his Zamfara counterpart, suspended some local government Chairmen. This infuriated the local government Chairmen. Consequently, the chairmen went to court to challenge the actions of the thirty-six governors and their state assemblies (Fadeyi 2001 cited in Chiamogu, Onwughalu and Chiamogu 2012). In Ondo State, the governor removed six local government Chairmen. These included Chief Dupe Ogundiminegba (Ose local government), Chief Gilbert Adepoju (Ondo East local government), Chief Adedayo Adesida (Ondo West local government), Chief Saka Oloeyomi (Odigbo local government), Chief Ayeni Olayeye (Okitipupa local government), and Dr. Francis Ajih (Ese Odo local government) (Olasupo 2014).

In Edo State, some council Chairmen were suspended and removed. The Chairman of Owan West local government council, Mr. Godwin Aigbodion was initially suspended and removed after alleged allegations of wrongdoing were established. The removal was a sequel to the consideration of the report of the House Committee on Local Government's Commission of Enquiry into Aigbodion's alleged gross misconduct (Owegie 2015). The committee in its report said it discovered that the suspended Chairman lack the basic competence to head the council. The committee also discovered that the Chairman's financial recklessness plunged the council into huge debt (Owegie 2015).

In a similar case, the governor, Adams Oshiomhole, suspended the Vice-Chairman of Etsako West Local Government, Mr. Alhassan Mohammed, few minutes after swearing him as the Chairman. The Edo State House of Assembly also approved the suspension of four Local Government



Chairmen in the state. The affected local government chairmen and their respective councils are Osaro Obazee (Oredo); Victor Enobakhare (Egor); Roland Ibierutomwen (Orhiomwon) and Emmanuel Momoh (Etsako Central) (Owegie 2015). Their suspension followed a request by Governor Adams Oshiomhole following financial recklessness levied against them resulting in their inability to pay council workers their salaries. According to the letter, Oshiomhole listed non-payment of salaries without proper explanation; illegal employment; diversion of funds; lack of due process in the award of contracts and inability to account for internally generated revenue, as the reasons behind the suspension of the former council Chairmen (Owegie 2015).

Less than 24 hours after the Edo State government suspended four local government Chairmen for two months over poor performance, the State House of Assembly announced the suspension of the Chairman of Akoko-Edo Local Government Council, Mr. Akeredolu Folorunsho over alleged misappropriation of public funds (Owegie 2015).

The Chairman of Ughelli North Local Government, George Osikorobia was suspended for three reasons First, “refusal to render income and expenditure accounts to the legislative house as prescribed by Section 70(5) of the local government law, 1999 of Delta State. Second, he was suspended for “violating section 61 (1 and 4) of the local government law”. Third, in spite of resolutions, invitations, reminders, and summons on him by the house, the Chairman ignored (Umanah 2000, p.35).

In Epe local government of Lagos State, the Chairman of the council that was found guilty of highhandedness against the legislature had to be suspended by the state governor. The legislature accused him of “authoritarian style” in the way he took “over the jobs of supervisory councillors and running the council like his personal household (Aiyetan 2001, p.48).

A similar accusation of highhandedness was levied against Gilbert Nnaji, Chairman of Enugu East Local Government in Enugu State. It was only in rare cases where the removal of local government Chairmen was done without external interference of the state government or any godfather. In this case, the legislative council may demonstrate its independence of the external forces by removing its leader. For example, in Lagos State, “the leader of Ifako-Ijaye Local Government legislative House, Honourable Fadare was removed on September 8, 2009 (Okwufo 2009, p.12). Less than a month thereafter, at a plenary session of the council, held on 29<sup>th</sup> September 2009 at the chamber,

Iju Areas office, a legislative member “Honourable Babajide Atala, moved the motion that the House revert to the status quo” (Okwufo 2009, p.12).

In addition, there was a dispute between the federal government and Lagos State, over which of the Town Planning Authorities should exercise town planning powers, over the 45.72 metres land, which runs parallel to both sides of the federal highways under loops formed by bridges as well as under the bridges (Abiodun 2003, p.43 cited in Bamgbose 2008). In Lagos state, such highways are Kingsway Road in Ikoyi, Western Avenue in Surulere, old Agege Motor Road among others. Since the land in question had been acquired by the Federal Government, the Federal Government’s town planning authority thought that it was under its jurisdiction to exercise relevant town planning powers which should include approving building plans for all forms of development within such law (Abiodun 2003: 43 cited in Bamgbose 2008).

The Lagos State Urban and Regional Planning Board (LASURPB) argued among other things that under the 1999 constitution, town planning was a residual matter within the exclusive legislative and executive competence of the state. In order to assert the level of government that has the constitutional right over the land, Lagos state sued the federal government in the Supreme Court on Wednesday, March 20, 2002. Fifteen months later, judgment was delivered in favour of Lagos State.

Delivering the judgment, the Supreme Court declared

Town planning and the regulation of physical development of the land was the exclusive responsibility of the state government in whose territory the land lay. Henceforth, the Federal Government should not engage itself in giving building permits, licenses or approval over federal land in any state territory except without the Federal Capital Territory (FCT) (Abiodun 2003: 43 cited in Bamgbose 2008).

A former Minister in the Second Republic corroborated this assertion of the Supreme Court in the course of the interview the researcher had with him when he concluded that the conflict between the federal, state and local governments is a constitutional issue (Personal Interview IV, November 29, 2017). Any pronouncement of the constitution must be obeyed (Personal Interview IV, November 29, 2017). Whenever there was a conflict, the levels of government must go to the Supreme Court to resolve it. The Supreme Court is the first and the last to resolve conflict (Personal Interview IV, November 29, 2017).

Another conflictual relationship was between the federal government and the eight littoral states like Ondo, Akwa-Ibom, Rivers, Lagos, Delta, Ogun, Bayelsa, and Cross-River that embarked on resource control conflicts. The rudiment of the conflict is the agitation for the derivation principle<sup>35</sup> in revenue allocation. The litigants demanded the application of derivation in revenue allocation. The states demanded that the revenue from offshore resources should be paid into Federation Account but 13% of it should be set aside for them while 87% should go to all the states and local governments as well as the federal government (Sagay 2001). Table 10 gives the summary of the derivation formula adopted in Nigeria since 1960.

**Table 10: Derivation Formula in Nigeria (1960 to date)**

| Years        | Producing States (%)        | Federal Government (%) | Distributable Pool (%)*    |
|--------------|-----------------------------|------------------------|----------------------------|
| 1960-67      | 50                          | 20                     | 30                         |
| 1967-69      | 50                          | -                      | 50                         |
| 1969-71      | 45                          | -                      | 55                         |
| 1971-75      | 45 minus off-shore proceeds | -                      | 55 plus off-shore proceeds |
| 1975-79      | 20 minus off-shore proceeds | -                      | 80 plus off-shore proceeds |
| 1979-81      | -                           | -                      | 100                        |
| 1982-92      | 1 and half                  | -                      | 98 and half                |
| 1992-99      | 3                           | -                      | 97                         |
| 1999 to date | 13                          | -                      | 87                         |

Source: Adapted from Sagay, 2001. \*Beginning from 1967, the federal government shared from the Distributable Pool.

Some factors were responsible for the demand for resource control<sup>36</sup>. First, was the injustice and inequity that characterised the distribution of natural resources, particularly oil revenue. Second, was the decision to jettison derivation as a fundamental principle of revenue allocation, which reduced the amount of funds going to the pauperised oil-producing areas. The third factor was the lack of infrastructural development in the oil-producing areas. Fourth, was a new democratic

<sup>35</sup> The derivation principle seeks to allocate natural resource (oil and gas) revenues accruable to the Federation Account on the basis that is perceived to be equitable, given particular consideration to the resource producing states and regions.

<sup>36</sup> Resource control became a prominent issue in federal-state relations in Obasanjo's administration, with the littoral states (Aka Ibom, Bayelsa, Cross-River, Delta, Edo, Ogun, Ondo, and Rivers) claiming that the natural resources located offshore ought to be treated or regarded as located within their respective states.

dispensation, which allowed for overt airing of grievances that were suppressed, violently, under military rule. Fifth, was the introduction of Sharia judicial system by a few Northern states which was seen by the southern states as a major test for the Federal Constitution.

The federal government approached the Supreme Court to seek an interpretation of the state's boundary that extended to continental shelf and the exclusive economic zone. The government sought to know whether the money derived from mineral exploration from such zones should be shared to the littoral states (Sagay 2001). However, eleven of the thirty-six states raised preliminary objections, challenging the jurisdiction of the Supreme Court to hear the suit. Their contention was that the jurisdiction of the Supreme Court did not extend to the realm of international law and it had no power to entertain the claims of the federal government (Sagay 2001).

The states further claimed that the action was premature because the President had not presented any proposal for revenue sharing formula before the National Assembly in accordance with section 162 subsection 2 of the constitution. The section stated

The President, upon the receipt of advice from the Revenue Mobilisation Allocation and Fiscal Commission, shall table before the National Assembly proposals for revenue allocation 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.

The above analysis is the evidence that the judiciary awoke to its constitutional duties as contained in Part 1 Section 232 and 233 of the 1999 constitution by entrusting democratic stability through adjudication and settlement of disputes between the federal and the constituent units (The Constitution of the Federal Republic of Nigeria 1999).

Prior to the Fourth Republic, constitutional provisions did not back up Revenue Allocation. Therefore, distribution of revenue was through decrees and edicts. Table 11 gives the summary of revenue allocation after the Second Republic.

**Table 11: Summary of Revenue Allocation from 1988-1993 (IN BILLIONS)**

| Allocations | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 |
|-------------|------|------|------|------|------|------|
|-------------|------|------|------|------|------|------|

|                    |              |               |             |             |             |              |
|--------------------|--------------|---------------|-------------|-------------|-------------|--------------|
| Federal Government | 13.92 (55%)  | 14.91 (55%)   | 22.71 (50%) | 31.86 (50%) | 47.1 (50%)  | 58.2 (48.5%) |
| State Government   | 8.23 (32.5%) | 8.807 (32.5%) | 13.63 (30%) | 19.18 (30%) | 23.58 (25%) | 28.8 (24%)   |
| Local Government   | 2.53 (10%)   | 2.71 (10%)    | 6.81 (15%)  | 9.59 (15%)  | 18.87 (20%) | 24.0 (20%)   |

Source: First Bank: Monthly Business and Economic Reports for 1988, 1989, 1990, 1991, 1992 and 1993.

Notes: Numbers in brackets are the percentages of allocation.

Fiscal relations in Nigeria's Fourth Republic had its root from the constitution. Section 162 Subsection 1-8 of the 1999 Constitution contained the allocation of Federal Revenue among the three levels of government. According to Section 162:

- (1) All revenues collected by the Government shall be paid into "the Federation Account" and the President upon the receipt from the Revenue Mobilisation Allocation and Fiscal Commission, shall table before the National Assembly proposals for revenue allocation. The amount standing to the credit of the Federation shall be distributed among the Federal, State and Local governments as prescribed by the National Assembly (The Constitution of the Federal Republic of Nigeria 1999).

Revenue Mobilisation Allocation and Fiscal Commission (RMAFC) was empowered to monitor the accruals to and disbursement of revenue from the Federation Account. It has the constitutional mandate to review, from time to time, the revenue allocation formulae and principles in operation to ensure conformity with changing realities. Aside from this, RMAFC has the power to advise the Federal and State Governments on fiscal efficiency and methods by which their revenue could be increased, and it determines the remuneration that are appropriate for political office holders, including the President, Vice President, Governors, Deputy Governors. It is mandatory for the Commission to discharge such other functions as are conferred on the Commission by this Constitution or any Act of the National Assembly.

The Fourth Republic inherited the 1992 revenue sharing formula with the following features: Federal Government (48.5%), State Government (24%), Local Government Councils (20%) and Special Funds (7.5%) out of which FCT had (1%), Ecology (2%), Stabilisation (1.5%) and National Resources (3%). The first proposal under the administration of President Olusegun

Obasanjo submitted to the National Assembly from RMAFC had as proposal Federal Government (41.3%), State Government (31%), Local Government Councils (16%) and Special Funds (11.7%) (i.e. FCT 1.2%, Ecology 1%, National Resources 1%, Agriculture and Solid Mineral Development 1.5% and Basic Education 7%) (Revenue Mobilisation Allocation and Fiscal Commission 1999).

Before the National Assembly could debate on the proposal, there was a Supreme Court verdict in April 2002 on the Resource control Summit that nullified a provision of special funds in any given Revenue Allocation Formula (Revenue Mobilisation Allocation and Fiscal Commission 1999). The formula in operation in 1992 automatically gave way as President Obasanjo invoked an Executive Order in May 2002 to redistribute the formula to reflect the verdict (Revenue Mobilisation Allocation and Fiscal Commission 1999). The Executive Order, which was acceptable by law, gave Federal Government 56%, State Government 24% and Local Government Councils 20%. An outcry by other tiers of government on the distribution made the President review the Executive Order in July 2002 with some adjustments bringing the revenue formula to Federal Government 54.68%, State Government 24.72% and Local Government Councils 20.60%. Another Executive Order increased state allocation to 26.72% and Federal Government to 52.68% (Revenue Mobilisation Allocation and Fiscal Commission 1999).

Another proposal was submitted in September 2004 by RMAFC, which was recommended by the National Assembly, with Federal Government 53.69%, State Government 31.10%, and Local Government Councils 15.21% (Revenue Mobilisation Allocation and Fiscal Commission 1999). In the real sense of it, 6.5% built in the allocation of Federal, Government was to cater for Special Funds thereby leaving the Federal Government with 47.19% (Revenue Mobilisation Allocation and Fiscal Commission, 1999).

Table 12 presents a summary of the vertical allocation of the Federation Account from 1981 to 2004. From the 1999 Constitution, the 13% Derivation provision was accounted for before the revenue is allocated into the Federation Account. The current revenue formula is based on the modified grant from the Federal Ministry of Finance, which came to effect in March 2004. The horizontal allocation indices for sharing revenue among states and local government councils are Equality, Population, Internal Revenue, Landmass, Rural Roads, Inland Water Way, Education, Health, and potable water.



**Table 12: Vertical allocation of the Federation Account from 1981 to 2004**

| Items                                     | Initial 1981 Act 1/ | Revised 1981 Act | 1990 | January 1992 | June 1992 to April 2002 | May 2002 (1 <sup>st</sup> Executive Order) * | July 2002 (2 <sup>nd</sup> Executive Order) * | March 2004 (Modified from FMF) 2/* |
|-------------------------------------------|---------------------|------------------|------|--------------|-------------------------|----------------------------------------------|-----------------------------------------------|------------------------------------|
| Federal Government                        | 55                  | 55               | 50   | 50           | 48.5                    | 56                                           | 54.68                                         | 52.68                              |
| State Government                          | 26.5                | 30.5             | 30   | 25           | 24                      | 24                                           | 24.72                                         | 26.72                              |
| Local Government                          | 10                  | 10               | 15   | 20           | 20                      | 20                                           | 20.6                                          | 20.6                               |
| Special Funds                             | 8.5                 | 4.5              | 5    | 5            | 7.5                     | -                                            | -                                             | -                                  |
| A) Derivation (Oil producing states)      | 2                   | 2                | 1    | 1            | 1                       | 0                                            | 0                                             | 0                                  |
| B) Development of mineral producing areas | 3                   | 1.5              | 1.5  | 1.5          | 3                       | 0                                            | 0                                             | 0                                  |
| C) Initial development of FCT, Abuja      | 2.5                 | 0                | 1    | 1            | 1                       | 0                                            | 0                                             | 0                                  |
| D) General ecological problems            | 1                   | 1                | 1    | 1            | 2                       | 0                                            | 0                                             | 0                                  |
| E) Stabilisation                          | 0                   | 0                | 0.5  | 0.5          | 0.5                     | 0                                            | 0                                             | 0                                  |
| F) Savings                                | 0                   | 0                | 0    | 0            | 0                       | 0                                            | 0                                             | 0                                  |
| G) Other special projects                 | 0                   | 0                | 0    | 0            | 0                       | 0                                            | 0                                             | 0                                  |
| Total                                     | 100                 | 100              | 100  | 100          | 100                     | 100                                          | 100                                           | 100                                |

Source: Adapted from Ojo, 2010.

Table 13 below presents the horizontal revenue allocation formula between 1970 and 2004.



**Table 13: Horizontal revenue allocation formula between 1970 and 2004**

| Principles                                                | 1970-80 (%) | Initial 1981 Act (%) | Revised 1981 Act (%) | 1990 to 1995 (%) | Proposals of NRMAFC (%) | Proposals of NCC Committee on Revenue Allocation | Current Formula (%) | September 2004 Proposal (%) |
|-----------------------------------------------------------|-------------|----------------------|----------------------|------------------|-------------------------|--------------------------------------------------|---------------------|-----------------------------|
| Equality of states (Minimum responsibility of Government) | 50          | 50                   | 40                   | 40               | 40                      | 30                                               | 40                  | 45.23                       |
| Population                                                | 50          | 40                   | 40                   | 30               | 30                      | 40                                               | 30                  | 25.6                        |
| Population density                                        | 0           | 0                    | 0                    | 0                | 0                       | 10                                               | 0                   | 1.45                        |
| Internal Revenue Generation effort                        | 0           | 0                    | 5                    | 10               | 20                      | 10                                               | 10                  | 8.31                        |
| Land mass                                                 | 0           | 10                   | 0                    | 10               | 0                       | 10                                               | 10                  | 5.35                        |
| Social Development Factor                                 | 0           | 0                    | 15                   | 10               | 10                      | 0                                                | 10                  | 8.71                        |
| Education                                                 | -           | -                    | -                    | -                | -                       | -                                                | 4                   | 3                           |
| Health                                                    | -           | -                    | -                    | -                | -                       | -                                                | 3                   | 3                           |
| Rural Road/Inland Water way                               | -           | -                    | -                    | -                | -                       | -                                                | -                   | 1.21                        |
| Water                                                     | -           | -                    | -                    | -                | -                       | -                                                | 3                   | 1.5                         |
| Total                                                     | 100         | 100                  | 100                  | 100              | 100                     | 100                                              | 100                 | 100                         |

Source: Adapted from Ojo 2010

Revenue allocation formula adopted in the Fourth Republic met with mixed reaction from the state governors. Most of the state governors claimed that allocation from the Federation Account to the states was inadequate and this led to their refusal to pay the N18,000 minimum wage approved by the federal government. States that have found it difficult to pay the new wage include Oyo, Ekiti, Ogun, Kwara, Osun, Niger, Kogi, Benue, Sokoto, Yobe, Abia, Imo, Enugu, Ebonyi, Adamawa, and Borno. For example, Ekiti State Governor, Dr Kayode Fayemi, had explained that his administration would not be able to pay N18,000 minimum wage.

An analysis of Revenue Allocation Formula in Nigeria's Fourth Republic reveals that the bulk of the 'Federation Account' was allocated to the federal government. In an interview with one of the key informants, who happened to be the Speaker of a state House of Assembly, he observed that the power given to the federal government is too much (Personal Interview VI, February 26, 2018). All politics are local, and developments are local. Giving highest power to the federal government makes the state to be worried about the relation. Resource allocation makes it difficult for the state to rely on the administration of the federal government and this hinders the development of the state (Personal Interview VI, February 26, 2018).

In corroborating the submission of the Speaker, a one-time politician of the Second Republic who also served in the Fourth Republic stressed that the parameters used in sharing the federal allocation are faulty (Personal Interview II, November 3, 2017). To him, the three tiers of government were not properly defined. For example, the creation of local government is subject to the state government and the state government (Personal Interview II, November 3, 2017) has usurped most of the revenue powers of the local governments.

Tax assignments to the various levels of government have also constituted important areas of revenue accruing to the central and the constituent units. Both the 1979 and 1999 constitutions assigned taxes or duties jurisdictions to the levels of government. Section 150 subsection (a) and (b) of the 1979 Constitution; and Section 163 subsection (a) and (b) of the 1999 Constitution described the allocation of other revenues in form of taxes or duties to the levels of government. According to Section 163 subsection (a) and (b) of the 1999 Constitution (as amended): Where under an Act of the National Assembly, tax or duty is imposed in respect of any of the matters specified in item D of Part 11 of the Second Schedule to this Constitution, the net proceeds of such tax or duty shall be distributed among the States on the basis of derivation and accordingly-where such tax or duty is collected by the Government of a State or other authority of the State, the net proceeds shall be treated as part of the Consolidated Revenue Fund of that State; where such tax or duty is collected by the Government of the Federation or other authority of the Federation, there shall be paid to each State at such times as the National Assembly may prescribe a sum equal to the proportion of the net proceeds of such tax or duty that are derived from that State (The Constitution of the Federal Republic of Nigeria 1999).

Table 14 gives the summary of tax assignments to the various levels of government. It shows clearly that the most important taxes fall under the jurisdiction of the federal government. These taxes include import duties, mining taxes, petroleum profit tax and altogether account for the total national recurrent revenue (Adesopo, Agbola and Akinlo 2004, pp.184-185). Thus, tax assignment

in Nigeria indicates a centralisation of fiscal policies (Adesopo, Agbola and Akinlo 2004, pp.184-185).

**Table 14: Tax assignments to the various levels of government**

| Type of Tax                                                        | Law     | Administration and collection | Right to revenue    |
|--------------------------------------------------------------------|---------|-------------------------------|---------------------|
| Import duties                                                      | Federal | Federal                       | Federation Account  |
| Excise duties                                                      | Federal | Federal                       | Federation Account  |
| Export duties                                                      | Federal | Federal                       | Federation Account  |
| Mining, rents, and royalties                                       | Federal | Federal                       | Federation Account  |
| Petroleum profit tax                                               | Federal | Federal                       | Federation Account  |
| Company income tax                                                 | Federal | Federal                       | Federation Account  |
| Capital gains tax                                                  | Federal | Federal                       | State               |
| Personal income tax                                                | Federal | Federal                       | State               |
| Personal income tax*,<br>Licensing fees on television and wireless | Federal | Federal                       | Federal             |
| Radio                                                              | Federal | Local                         | Local               |
| Stamp duties                                                       | Federal | Federal/State                 | Local               |
| Capital transfer tax                                               | Federal | State                         | State               |
| Value added tax                                                    | Federal | Federal                       | Federal/State/Local |
| Pool betting and other betting taxes                               | State   | State                         | State               |
| Motor vehicle and driver's license                                 | State   | State                         | State               |
| Entertainment tax                                                  | State   | State                         | State               |
| Land registration and survey fees                                  | State   | State                         | State               |
| Property taxes and survey fees                                     | State   | Local                         | Local               |
| Market and trading license and fees                                | State   | Local                         | Local               |

Source: Asadurian et al 2006

\*armed forces, external affairs, non-residents, residents of the FCT, and Nigerian police

## **5.6 Changing Pattern of Nigerian Fiscal Federalism and its implications on service delivery**

The changing pattern of federal structure in Nigeria has serious implications on the financial capability of the constituent units to deliver services. In the interview the researcher had with one of the respondents, the latter emphasised that service delivery was a function of the availability of fund especially internally generated revenue (Personal Interview IX, July 5, 2018). According to the interviewee, Lagos state has resources that produce a large quantum of the fund (Personal Interview IX, July 5, 2018). Corroborating the opinion expressed by the interviewee, one-time politician of the Second Republic observed that:

There is under-utilisation of resources at the state and local level levels because most states and local governments are not ready to tap their resources. This is because the monthly allocation did not encourage the constituent units to explore their revenue base (Personal Interview II, November 3, 2017).

Service delivery of the levels of government is a function of tax-raising powers and revenue allocation. Both the 1979 and 1999 Nigerian constitutions are very clear about the powers of the three levels of government to raise revenue through taxes. The Second Schedule Part 1 contains the tax-raising powers of the federal government, and Part II Section 7 has the tax-raising powers of the state government. Section 7 Fourth Schedule contains the tax-raising powers of the Local government (The Constitution of the Federal Republic of Nigeria 1999). The federal and state governments have exclusive powers to generate funds through taxation as prescribed by the constitution. Although the constitution granted the federal government enormous tax powers than the constituent units, there is no concurrent power to generate funds through taxes.

According to section 44(3) of the 1999 constitution, taxes such as corporate income taxes, customs, and excise duties, export duties, stamp duties, and taxes in respect of mineral oils and natural gas are the exclusive reserve of the federal government (The Constitution of the Federal Republic of Nigeria 1999). Constitutionally, local governments have limited taxation powers as contained in Section 7, Fourth Schedule of 1999 Constitution. Such powers, among others, include motor park duties, property taxes, market fees, fees from licensing of bicycles, trucks.<sup>37</sup> Internally generated

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<sup>37</sup> Paragraph D, Part 11, Second Schedule of the Constitution empowers the National Assembly to exercise its powers to impose certain specified taxes or duties, to provide that the collection of such taxes or duties be “carried out by the Government of a State or other authority of a State”, with a provision that such taxes or duties not be levied on the same person by more than one state. See also Section 165.

revenues, through taxation and other levies, are sources of finance that determined, in part, the service delivery capacity of a state. Internally generated revenues are those revenue sources generated within the jurisdiction of the states and local governments.

Table 15 depicts the total revenue and internal revenue generated in the South west geopolitical zone. Lagos state has the highest internally generated revenue of N714.3 billion between 2007 and 2011, while the Ekiti state had the lowest internally generated revenue of N15.9 billion. The internally generated revenue as a percentage of total revenue in Lagos and Ekiti states were 36.7% and 7.9% respectively. Ondo state had the lowest internal generated revenue as a percentage of total revenue of 7.2%. This was an indication that Lagos state would have a greater capacity to deliver services than other states due to the availability of funds.

The trend for all the states with the exception of Lagos state was dwindling internally generated revenue. In the South West zone, the five selected states with the exception of Lagos state rely heavily on revenue from the federal government. The Central Bank of Nigeria Annual Report points out that the internally generated revenue of Ekiti, Lagos, Ondo, Osun, and Oyo during the period 2007-2011 were 7.9%, 36.7%, 7.2%, 14.9% and 15.5% of the total revenue respectively. The analysis shows that Lagos state has the capacity to harness resources within the state, which has accounted for higher internal revenue. Therefore, Lagos state has the financial capacity to deliver services to the people than other states in the South West geopolitical zone. The low internal generated revenue of Ekiti, Ondo, Osun and Oyo states would affect their capacities to deliver services to the citizens.

**Table 15: Total revenue and internally generated revenue for South West Nigeria, 2007-2011**

| States | Total Revenue (N' billion) | Internally generated revenue (N' billion) | Internally generated revenue as % of total revenue |
|--------|----------------------------|-------------------------------------------|----------------------------------------------------|
| Ekiti  | 201.0                      | 15.9                                      | 7.9                                                |
| Lagos  | 1944.6                     | 714.3                                     | 36.7                                               |
| Ogun   | 338.6                      | 67.9                                      | 20.1                                               |
| Ondo   | 231.8                      | 16.6                                      | 7.2                                                |
| Osun   | 256.2                      | 38.2                                      | 14.9                                               |
| Oyo    | 354.6                      | 54.8                                      | 15.5                                               |
| Total  | 3326.8                     | 907.7                                     | 27.2                                               |

Source: Central Bank of Nigeria, Annual Reports, 2007-2011

Table 16 shows total revenue and internally generated revenue for the South-south geopolitical zone. Rivers state had the highest internal generated revenue of N258.0 billion with Bayelsa having the lowest internally generated revenue of N23.7 billion. Between 2007 and 2011, the internally generated revenue as a percentage of total revenue for all the states was 9.54%, an indication that the bulk of revenue for the states was from the federation account. Similarly, Rivers had the highest total revenue of N1724.1b and Cross River had the lowest total revenue of N311.0b. The implication of this was that service delivery would be poor in the states with low internal generated revenue. All the six states in the South-South geopolitical zone had low internal generated revenue as a percentage of total revenue.

**Table 16: Total revenue and internally generated revenue for South-South Nigeria, 2007-2011**

| States      | Total Revenue (N' billion) | Internally generated revenue (N' billion) | Internally generated revenue as % of total revenue |
|-------------|----------------------------|-------------------------------------------|----------------------------------------------------|
| Akwa Ibom   | 1103.2                     | 54.9                                      | 5.0                                                |
| Bayelsa     | 728.5                      | 23.7                                      | 3.3                                                |
| Cross River | 311.0                      | 28.8                                      | 9.3                                                |
| Delta       | 916.7                      | 74.4                                      | 8.1                                                |
| Edo         | 342.6                      | 49.5                                      | 14.4                                               |
| Rivers      | 1724.1                     | 258.0                                     | 15.0                                               |
| Total       | 5126.1                     | 489.3                                     | 9.54                                               |

Source: Central Bank of Nigeria Annual Reports (2007-2011)

Table 17 presents the total revenue and internally generated revenue for the South east geopolitical zone. It showed that Abia had the highest total revenue and internally generated revenue of N390.1b and N70.2b respectively. The lowest total revenue and internally generated revenue was Ebonyi state with N183.8b and N9.4b respectively. The trend was that there was relatively low internally generated revenue as a percentage of total revenue for all the states during the period. In all these states, the low internal revenue base would affect service delivery.

**Table 17: Total revenue and internally generated revenue for South East Nigeria, 2007-2011**

| States  | Total Revenue (N' billion) | Internally generated revenue (N' billion) | Internally generated revenue as % of total revenue |
|---------|----------------------------|-------------------------------------------|----------------------------------------------------|
| Abia    | 390.1                      | 70.2                                      | 18.0                                               |
| Anambra | 292.5                      | 27.8                                      | 9.5                                                |
| Ebonyi  | 183.8                      | 9.4                                       | 5.1                                                |
| Enugu   | 217.2                      | 17.0                                      | 7.8                                                |
| Imo     | 295.9                      | 25.8                                      | 8.7                                                |
| Total   | 1379.5                     | 150.2                                     | 10.8                                               |

Source: Central Bank of Nigeria Annual Reports (2007-2011).

Table 18 presents the total revenue and internally generated revenue of states in the North West geopolitical zone from 2007 to 2011. Kano state had the highest total revenue of N422.8 while Katsina state had the lowest total revenue of N226.6. The highest internal generated revenue was Sokoto state with N83.6b and the lowest was Katsina with N13.2b.

**Table 18: Total revenue and internally generated revenue for North West Nigeria, 2007-2011**

| States  | Total Revenue (N' billion) | Internally generated revenue (N' billion) | Internally generated revenue as % of total revenue |
|---------|----------------------------|-------------------------------------------|----------------------------------------------------|
| Jigawa  | 311.2                      | 28.4                                      | 9.1                                                |
| Kaduna  | 418.3                      | 45.0                                      | 10.8                                               |
| Kano    | 422.8                      | 49.5                                      | 11.7                                               |
| Katsina | 226.6                      | 13.2                                      | 5.8                                                |
| Kebbi   | 235.7                      | 17.8                                      | 7.6                                                |
| Sokoto  | 382.0                      | 83.6                                      | 21.9                                               |
| Zamfara | 268.8                      | 25.0                                      | 9.3                                                |
| Total   | 1996.6                     | 262.5                                     | 76.2                                               |

Source: Central Bank of Nigeria Annual Reports (2007-2011)

Table 19 depicts that the Bauchi state had the highest total revenue of N349.8b with Yobe state having the lowest total revenue of N202.4b. The highest internally generated revenue was Gombe state with N35.8b while the lowest was Yobe state with N6.7b. The analysis showed that all the states in North east with the exception of Gombe had low internal generated revenue.

**Table 19: Total revenue and internally generated revenue for North East Nigeria, 2007-2011**

| State   | Total Revenue (N' billion) | Internally generated revenue (N' billion) | Internally generated revenue as % of total revenue |
|---------|----------------------------|-------------------------------------------|----------------------------------------------------|
| Adamawa | 251.5                      | 15.8                                      | 6.3                                                |
| Bauchi  | 349.8                      | 12.7                                      | 3.6                                                |
| Borno   | 280.2                      | 26.8                                      | 9.6                                                |
| Gombe   | 283.3                      | 35.8                                      | 12.6                                               |
| Taraba  | 240.0                      | 13.0                                      | 5.4                                                |
| Yobe    | 202.4                      | 6.7                                       | 3.3                                                |
| Total   | 1607.2                     | 110.8                                     | 6.8                                                |

Source: Central Bank of Nigeria Annual Reports (2007-2011)

In Table 20, Benue state had the highest total revenue of N296.5b while Nasarawa had the lowest total revenue of N193.4b. Kwara and Nasarawa states had the highest and lowest internally generated revenue of N37.8 and N12.7b respectively. A common trend for all the states was low internally generated revenue as a percentage of total revenue.

**Table 20: Total revenue and internally generated revenue for North Central Nigeria, 2007-2011**

| State    | Total revenue generated (N' billion) | Internally generated revenue (N' billion) | Internally generated revenue as % of total revenue |
|----------|--------------------------------------|-------------------------------------------|----------------------------------------------------|
| Benue    | 296.5                                | 27.2                                      | 9.2                                                |
| Kogi     | 262.8                                | 32.8                                      | 12.5                                               |
| Kwara    | 278.9                                | 37.8                                      | 13.6                                               |
| Nasarawa | 193.4                                | 12.7                                      | 6.6                                                |
| Niger    | 284.2                                | 24.9                                      | 8.8                                                |
| Plateau  | 231.8                                | 16.6                                      | 7.2                                                |
| Total    | 1547.6                               | 152                                       | 9.8                                                |

Source: Central Bank of Nigeria Annual Reports (2007-2011)

Table 21 indicates the internally generated revenue of the states in the six geopolitical zones in Nigeria from 2011 to 2017. There were variations in the internally generated revenue between the Southern and Northern states between 2011 and 2017. The three geopolitical zones in the Southern states generated N3519.6 billion while the three Northern geopolitical zones generated N785 billion. This showed a very wide gap in the internally generated revenue of the Northern and Southern Nigeria.



The states in the southwest had the highest internal generated revenue in the southern states with Lagos state having N1670.7b and Ekiti state with the lowest of N20.3b. In this case, Lagos state was the highest performing state while Ekiti state was the lowest-performing state in revenue generation between 2011 and 2017. This made Lagos state to be the most viable state not only in the southwest but also in the country. There was a steady increase in the revenue generation from N202b in 2011 to N301b in 2016. Comparatively, Oyo state was an average performing state during this period, with a steady rise in revenue in 2011, and it reached its peak in 2014, while Ekiti state was the low performing state with an average of N2.9b. The Northwest geopolitical zone had the highest revenue generation in the Northern states with N342.8b while the Northeast zone had the lowest of N154.9b.

The above analysis reveals that states in the southern geopolitical zone had the drive to generate their revenue from citizens' taxes rather than depending on the federal allocation. Of utmost importance in the southwest was Lagos state that generated a steady increase in internal revenue. Other states as Ekiti, Ogun, Ondo, Osun and Oyo that had low internally generated revenue might have depended on federal allocation.

**Table 21: Internally generated revenue for the six geopolitical zones in Nigeria, 2011-2017**

| States     | 2011(N<br>'b) | 2012(N<br>'b) | 2013(N<br>'b) | 2014(N<br>'b) | 2015(N<br>'b) | 2016(N<br>'b) | 2017(N<br>'b) | TOTAL(<br>N'b) |
|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| South West |               |               |               |               |               |               |               |                |
| Ekiti      | 2.3           | 3.3           | 2.7           | 3.3           | 3.9           | 2.6           | 2.2           | 20.3           |
| Lagos      | 202           | 219           | 236           | 276           | 268           | 301           | 168.7         | 1670.7         |
| Ogun       | 10.2          | 12.2          | 13.6          | 17.5          | 34.5          | 56.5          | 39.3          | 183.8          |
| Ondo       | 8.2           | 10.0          | 10.9          | 11.4          | 10.0          | 7.5           | 5.0           | 63             |
| Osun       | 7.4           | 5.9           | 7.7           | 8.6           | 8.0           | 8.5           | 4.2           | 50.3           |
| Oyo        | 8.5           | 14.1          | 15.2          | 16.2          | 15.7          | 15.7          | 10.7          | 96.1           |
| Total      | 238.6         | 264.5         | 286.1         | 333           | 340.1         | 391.8         | 230.1         | 2084.2         |
| South East |               |               |               |               |               |               |               |                |
| Abia       | 11.8          | 16.5          | 12.1          | 12.0          | 13.7          | 13.7          | 7.0           |                |
| Anambra    | 6.0           | 7.1           | 8.4           | 10.1          | 14.6          | 14.6          | -             |                |
| Ebonyi     | 2.2           | 8.0           | 10.2          | 11.0          | 11.0          | 11.0          | 3.7           |                |
| Enugu      | 7.0           | 12.0          | 20.0          | 19.0          | 18.0          | 12.0          | 12.0          |                |
| Imo        | 5.2           | 6.0           | 7.2           | 8.9           | 5.8           | 5.9           | 4.2           |                |
| Total      | 32.2          | 49.6          | 57.9          | 61            | 63.1          | 57.2          | 26.9          | 347.9          |

|               |       |       |       |       |      |       |      |        |
|---------------|-------|-------|-------|-------|------|-------|------|--------|
| South-South   |       |       |       |       |      |       |      |        |
| Akwa Ibom     | 11.0  | 13.0  | 15.0  | 15.0  | 14.0 | 16.0  | 7.0  |        |
| Bayelsa       | 3.0   | 4.0   | 10.8  | 10.0  | 8.2  | 7.5   |      |        |
| Cross River   | 9.0   | 12.0  | 12.5  | 15.9  | 13.3 | 13.9  | 6.8  |        |
| Delta         | 34.9  | 45.0  | 50.9  | 42.2  | 40.9 | 44.7  | 25.0 |        |
| Edo           | 17.7  | 18.8  | 18.4  | 17.6  | 19.2 | 20.3  | 13.7 |        |
| Rivers        | 52.2  | 66.0  | 87.8  | 89.5  | 82.4 | 82.4  | -    |        |
| Total         | 127.8 | 158.8 | 195.4 | 190.2 | 178  | 184.8 | 52.5 | 1087.5 |
| North West    |       |       |       |       |      |       |      |        |
| Jigawa        | 1.8   | 7.2   | 9.7   | 6.3   | 5.4  | 3.1   | 3.0  |        |
| Kaduna        | 9.9   | 11.6  | 10.5  | 12.5  | 11.5 | 15.8  | 9.1  |        |
| Kano          | 6.0   | 11.6  | 17.9  | 13.8  | 13.8 | 34.4  | 11.0 |        |
| Katsina       | 4.0   | 5.0   | 6.0   | 6.0   | 5.0  | 5.0   | 2.7  |        |
| Kebbi         | 4.4   | 5.6   | 3.1   | 3.9   | 3.3  | 3.4   | 2.8  |        |
| Sokoto        | 4.1   | 4.0   | 5.4   | 5.3   | 6.5  | 6.5   | 3.9  |        |
| Zamfara       | 1.6   | 2.9   | 3.8   | 3.9   | 2.0  | 4.5   | 2.3  |        |
| Total         | 31.8  | 47.9  | 56.4  | 51.7  | 47.5 | 72.7  | 34.8 | 342.8  |
| North East    |       |       |       |       |      |       |      |        |
| Adamawa       | 4.9   | 4.0   | 4.7   | 4.7   | 4.8  | 7.0   | 2.9  |        |
| Bauchi        | 4.9   | 4.2   | 4.8   | 4.8   | 5.0  | 5.0   | 3.2  |        |
| Borno         | 2.7   | 2.3   | 2.0   | 2.9   | 3.3  | 2.8   | 2.6  |        |
| Gombe         | 3.3   | 3.2   | 3.7   | 5.9   | 4.4  | 5.4   | 1.0  |        |
| Taraba        | 2.9   | 3.3   | 3.4   | 3.4   | 4.1  | 4.6   | 2.9  |        |
| Yobe          | 2.9   | 1.9   | 3.8   | 3.8   | 2.3  | 3.6   | 1.6  |        |
| Total         | 21.6  | 18.9  | 22.4  | 25.5  | 23.9 | 28.4  | 14.2 | 154.9  |
| North Central |       |       |       |       |      |       |      |        |
| Benue         | 11.5  | 8.9   | 8.1   | 8.7   | 7.3  | 8.2   | 7.9  |        |
| Kogi          | 2.1   | 3.7   | 5.1   | 6.4   | 6.1  | 7.7   | 4.9  |        |
| Kwara         | 8.5   | 11.3  | 13.5  | 12.5  | 7.7  | 16.6  | 10.4 |        |
| Nasarrawa     | 4.6   | 4.6   | 4.9   | 4.7   | 4.5  | 2.0   | 3.0  |        |
| Niger         | 3.5   | 3.9   | 4.3   | 5.8   | 5.8  | 5.0   | 3.9  |        |
| Plateau       | 4.3   | 6.0   | 8.0   | 8.9   | 6.7  | 9.9   | 5.9  |        |
| Total         | 34.5  | 38.4  | 43.9  | 47    | 38.1 | 49.4  | 36   | 287.3  |

Source: National Bureau of statistics/Joint Tax Board/State Boards of internal revenue, 2011-2017

Aside from the internal generated revenue, which served as a determinant of the fiscal capacity of the states to deliver services, federation allocation of revenue to the constituent units could also determine the level of service delivery of the constituent units. Here, fiscal federalism in Nigeria has undergone structural changes and has affected the states' performance in service delivery. Quite a number of commissions have been set up to deliberate on the acceptable revenue formula. These commissions have not been able to arrive at an acceptable formula for revenue sharing in the country.

Under the 1970 Decree No. 13, revenue sharing formula for mining, rents, and royalties was 50 percent to the Distributive Pool Account (DPA), 45 percent to the state of derivation and 5 percent to the Federal Government (Ayua 2001, p.138). The financial capacity of the federal government vis-à-vis the states was further strengthened through excise duties on tobacco, export duties, import duties (Oyovbaire 1978, p.254). In addition, the federal government took 100 percent of the offshore revenues, which robbed the oil-producing states of the derivation principle (Oyovbaire 1978, p.254).

By constitutional design, Sections 162-168, Paragraph 11 in the Second Schedule of the 1999 constitution (as amended) describes the revenue allocation to the levels of government. Section 162 (1) provided that the creation of "the Federation Account" into which shall be paid all revenues collected by the Government of the Federation (The Constitution of the Federal Republic of Nigeria 1999). These revenues excluded the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or Department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja. Section 153 subsection (1) of the 1999 Constitution established the Revenue Mobilisation Allocation and Fiscal Commission (RMAFC) to monitor the accruals to and disbursement of the revenues from the Federation Account (The Constitution of the Federal Republic of Nigeria 1999).

The Commission also had the power to conduct periodic review of the revenue allocation formulae and principles in operation to ensure conformity with changing realities (The Constitution of the Federal Republic of Nigeria 1999). The RMAFC was expected to advise the President on the revenue allocation formula before the latter presented it to the National Assembly for consideration based on the prescribed principles of population, equality of States, land mass etc (The

Constitution of the Federal Republic of Nigeria 1999). The table below presents the percentage of revenue allocation to the levels of government from 1979 to 2002.

Table 22 showed the revenue allocation from the Federation Account to the federal, state and local governments. The trend of revenue allocation revealed that the federal government has a substantial percentage of revenue while the constituent units have lower percentages of revenue allocation from the Federation Account.

In most cases, more than half of the Federation Account was allocated to the federal government, leaving the state and the local governments with the relatively lower amount. In spite of the fact that service delivery rests more on the constituent units than the federal government, revenue allocation in Nigerian federalism still tilted revenue to the central government at the detriment of the subnational levels of government.

**Table 22: Percentage of revenue allocation to the levels of government, 1979 to 2002**

| States             | 1979  | 1983  | 1985 | 1988  | 1989  | 1990 | 1991 | 1992 | 1993  | 1999  | 2002 to date |
|--------------------|-------|-------|------|-------|-------|------|------|------|-------|-------|--------------|
| Federal government | 55%   | 55%   | 50%  | 55%   | 55%   | 50%  | 50%  | 50%  | 48.5% | 48.5% | 52.68%       |
| State government   | 30.5% | 32.5% | 30%  | 32.5% | 32.5% | 30%  | 30%  | 25%  | 24%   | 24%   | 26.72%       |
| Local government   | 10%   | 10%   | 15%  | 10%   | 10%   | 15%  | 15%  | 20%  | 20%   | 20%   | 20.60%       |

Source: National Bureau of Statistics, 2018

The lopsided nature of fiscal relationship among the levels of government has created a fiscal imbalance in Nigerian federalism. The implication of this is that revenue allocation of the constituent units cannot match with the constitutionally assigned responsibilities. Hence, the constituent units are incapacitated to deliver services to the people. A key informant has observed that the central government is the major constraint to the distribution of fund to the state and local governments (Personal Interview VIII, June 19, 2018).

An official with a civil society observes that allocation to the National Assembly is very high in the Fourth Republic as it was the case with the Second Republic (Personal interview 1, November

2, 2017). In another interview with one-time politician of the Second Republic who represented Somolu Local Government in Lagos State, pointed out that the parameters used in sharing the federal allocation are faulty (Personal Interview 11, November 3, 2017). This submission was in line with the opinion of the Speaker, Osun State House of Assembly

The power given to the federal government is too much. All politics are local, and developments are local. Giving highest power to the federal government makes the state to be worried about the relation. Resource allocation makes it difficult for the state to rely on the administration of the federal government and this hinders the development of the state". (Personal Interview VI, February 26, 2018).

In addition, the structural arrangement of federalism through state creation has limited the financial capacity of the states to deliver services. The idea of state creation started after the military intervention in 1966. In his submission, one-time politician of the Second Republic observed that many states are not worthy of being a state because they are unable to deliver their services (Personal Interview IV, November 29, 2017). In another interview with the Speaker of a State House of Assembly, he observed that:

Fiscal incapacitation of the states was due to corruption at the different levels of government in the Second and the Fourth Republics. To him, the individual has more resources than the state (Personal Interview VI, February 26, 2018).

## **5.7 Summary**

In this chapter, the research study examined intergovernmental relations and constitutional provisions in Nigeria. The study traced the evolution of IGR from the colonial period, with the amalgamation of the Colony of Lagos, the Southern Protectorate and the Northern Protectorate, to the post-colonial period. The study further observed that the amalgamation of the Northern and Southern Protectorates gave the colonial government impetus to control the territory through the adoption of unitary system. The study also considered IGR during the post-colonial period and pointed out that there was considerable improvement of IGR during the military rule. The research study explored the provisions of the 1979 and the 1999 constitutions with a view to identifying areas of divergence between the constitutional provisions and the actual practices of government. It was discovered that flagrant abuse of constitutional power existed among the actors of the constitution in the Second and the Fourth Republics. In other words, the operators of the

constitution deviated from the constitutional provisions. The next chapter is on empirical analysis of service delivery in the selected states in the South West, Nigeria

## **Chapter Six**

### **Empirical Analysis of Service Delivery in the Selected States, and Constitutional Provisions and Practices of government in Nigeria's Second Republic, 1979-1983 and Fourth Republic, 1999-2007**

#### **6.1 Introduction**

An inquiry into the service delivery requires an examination of the activities of service providers, the end users of services and the executors of the services at the subnational units of government. A synergy between the services provided and the services required by the citizens would provide a guide for the nature of intergovernmental relations between the federal and the subnational levels of government. The existence and functioning of a nation and its government are based on orderly human interaction, and the provision of a systematic mode of delivery for a wide array of services, ranging from purely governance services to the provision of a variety of social services (Ujo 2015). The state provides a social framework that aims at satisfying the social wants, claim, demands, and expectations involved in the existence of a civilised society (Ujo 2015).

Democratic societies provide a number of rights for the citizens, and, in return, the state expects certain basic duties and responsibilities from the citizen. This would create symbiotic relationships with legitimate expectations, by the citizens, from the government for efficient and effective delivery of a minimum basket of goods and services (Kabiru 2014).

In this chapter, the researcher presents an analysis of healthcare service delivery in some of the selected states. The research study claims that healthcare service delivery is one way of measuring the performance of government at any level. In other words, it shows the degree of responsibility of the government to the people. This study claims here that effective service delivery in the health sector is a function of adequate infrastructure, diagnostic medical equipment, drugs, and well-trained medical personnel. This chapter discovers that there are disparities among the states in the delivery of health services to the people. In the first section, the researcher provides an analysis of different healthcare services rendered to the people by the government. The study claims that budgetary allocations to the health sector, to some extent, determined the service delivery to the

people. The chapter explores empirical data of budgetary allocation to the health sector and discovers a relatively low percentage share of the health sector in the federation allocation.

The study supports the “Abuja Declaration” where the Heads of State of member countries of the African Union pledged to commit at least 15 percent of their annual budgets to improve their health sector (Adepoju 2017). In the second section of this chapter, the study explores service delivery in education in some of the selected states. The Universal Primary Education (UPE) and Universal Basic Education (UBE) are efforts made by the federal government to resolve the imbalance in the education system of the country. This study argues that through the UBE federal government programme, primary schools’ enrolment has increased tremendously. The study supports this claim with empirical data of pupils and teachers’ enrolment in the selected states. The chapter presents data on UBE intervention or counterpart fund and gives an empirical analysis of projects executed by the State Universal Basic Education Boards (SUBEB). Finally, the study explores how states creation in Nigeria has constrained effective service delivery in Osun, Oyo, Ondo, Ekiti and Lagos states.

The drafters of the 1979 and 1999 Constitutions anticipated the need for a strong and united political entity at all levels of government. The Constitutions defined the functions and responsibilities of the central government and those of the constituent units. The 1999 Constitution provided measures for ensuring functional interactions among the levels of government in the area of tax assignment and expenditure obligations, revenue allocation and fiscal transfer, state-local government joint account, local government elections, and federal character. The drafters of the two Constitutions also made provisions to cater for the diversities of the people, their history, and culture, with a view to guarding against the threats of disunity and peace (Oni and Ayomola 2013). In this chapter, the researcher argues that constitutional provisions are not in tandem with the practices adopted by the operators and actors. There have been flagrant abuses of constitutional provisions by the operators. In other words, the operators of the constitution have not adhered strictly to its provisions and this has led to conflictual relationships among the levels of government.

In this chapter, the research study examines the constitutional provisions that relate to intergovernmental relations. The chapter then explores the major features of these constitutional provisions and analyse their applications by the operators. The study discovered that the operators



violated some of these provisions in the exercise of the powers of the state. The research study claims that the exercise of the powers of the actors of intergovernmental relations was not in tandem with the constitutional provisions. Although, appointments into public offices largely complied to due process, such appointments were often lopsided and not a true reflection of the country's constitutionally supported federal character principles.

## **6.2 Healthcare Service Delivery**

In September 2000, the UN Millennium Summit rolled out the eight-point goals, Millennium Development Goals (MDGs) for poverty reduction and social progress to attain by the year 2015. The MDGs goals are: (1) to eradicate extreme poverty and hunger; (2) to achieve universal primary education; (3) to promote gender equality and empower women; (4) to reduce child mortality; (5) to improve maternal health; (6) to combat HIV/AIDS, malaria, and other diseases; (7) to ensure environmental sustainability; and (8) to develop a global partnership for development (UNDP 2005). Three out of these were health-related, while three others were on health and nutrition (Oyo State Comprehensive Health Bulletin 2008).

Health is not just the absence of infirmity or illness but also the presence of physical, social, psychological, and mental well-being. The development of a country or state is sustained in situations where the citizens are healthy (Oyo State Comprehensive Health Bulletin 2008). Healthy individuals produce healthy children who grow up to become healthy and productive adults in improving the social and economic development of a state (Oyo State Comprehensive Health Bulletin 2008).

Healthcare service delivery is one of the means of measuring the performance of government at any level. In 2001, Nigeria hosted the Heads of State of member countries of the African Union, where they made the "Abuja Declaration". The leaders pledged to commit at least 15 percent of their annual budgets to improve their health sector (Adepoju 2017).

Similarly, the National Health Act, signed into law in December 2014 by former President Goodluck Jonathan, stipulated that one percent of the Consolidated Revenue Fund of the federal government should be set aside to finance health initiatives in the country (National Health Act 2014). The tenet of the Universal Health Coverage (UHC) in the post-2015 development agenda re-emphasised distributional equity and efficiency in healthcare service delivery, through the

provision of technical and financial support to healthcare facilities at all levels of administering services (National Health Act 2014). Healthcare system required adequate infrastructure to enhance efficient and effective delivery of services. Such infrastructure defines the quality of services provided based on their relatively adjudged qualitative characteristics (National Health Act 2014).

The performance and the quality of healthcare service delivery in the selected states were measured, using certain health Service Delivery Indicators (SDI) such as accuracy of diagnostics, compliance with basic clinical guidelines, health staff, availability of drugs and medical equipment, infrastructure among others. Equipment and drugs are part of the requirements for a minimum healthcare service delivery by Primary Healthcare in Nigeria, as recommended by the World Health Organisation (National Primary Healthcare Development Agency and World Health Organisation 2015). Healthcare service delivery has become the responsibility of the federal, state and local governments as well as religious organisations and individuals (National Population Commission 2000). At the state level, the government provides referral health services to patients from the primary level of health care (SERAP 2016). The next section focuses on health service delivery in Osun state.

### **6.2.1 Healthcare Service Delivery in Osun State**

One of the key indicators to development of any country is the accessibility of individuals to healthcare facilities. It is in the light of this that the various levels of government (the federal, state and local) have recognised the importance of healthcare facilities for sustainable development. In Osun state, there exists the distribution of healthcare facilities across the local government council areas. Healthcare facilities are divided into two. Primary and Secondary Healthcare Centres. Primary Healthcare Centre (PHC) is a whole-of-society approach to health and well-being centred on the needs and preferences of individuals, families and communities (World Health Organisation, 2019). It addresses the broader determinants of health and focuses on the comprehensive and interrelated aspects of physical, mental and social health and well-being (World Health Organisation, 2019). According to WHO Declaration, primary health care is essential healthcare based on practical, scientifically, sound and socially acceptable methods and technology (Papanikolaou and Zygiaris, 2014). PHC is considered to be a critical base for

extending care to communities and vulnerable groups (Maisey, Steel, Marsh, Gillam and Fleetcroft, 2008).

Secondary Healthcare Centre refers to a second tier of health system, in which patients from primary healthcare are referred to specialists in higher hospitals for treatment. It is the specialized, ambulatory, medical services and common place hospital care (outpatient and inpatient services) (Oster 2016). Access is often via referral from primary healthcare services (WHO, 2009). They are hospitals and out-patients specialist’s clinics to which people go, after referral from primary healthcare services (WHO 2015).

There are thirty (30) local government areas in the state, with 787 Primary Healthcare Centres established to deliver basic health services for the people. In 2018, Ife South Local Government had the highest number of Primary Healthcare Centres (PHC) with 58 while Ila Local Government had the lowest with eleven (11). Table 23 indicates the number of Primary Healthcare located in Osun State as at 2018. The table shows that Primary Healthcare facilities were unevenly distributed in the state. Ila, Ede North, Ifelodun, Ilesa East, Olorunda, Orolu, and Osogbo local governments, had a relatively lower number of PHC.

**Table 23: Primary Healthcare in Osun State, 2018**

| Local Government | Number of Primary Healthcare |
|------------------|------------------------------|
| Ola Oluwa        | 32                           |
| Atakumosa East   | 55                           |
| Atakumosa West   | 28                           |
| Ayedade          | 33                           |
| Ayedire          | 24                           |
| Boluwaduro       | 20                           |
| Boripe           | 23                           |
| Ede North        | 17                           |
| Ede South        | 22                           |
| Egbedore         | 26                           |
| Ejigbo           | 34                           |
| Ife Central      | 21                           |
| Ife East         | 33                           |
| Ife North        | 29                           |
| Ife South        | 58                           |
| Ifedayo          | 23                           |
| Ifelodun         | 16                           |
| Ila              | 11                           |

|            |     |
|------------|-----|
| Ilesa East | 12  |
| Ilesa West | 24  |
| Irepodun   | 17  |
| Irewole    | 31  |
| Isokan     | 21  |
| Iwo        | 30  |
| Obokun     | 39  |
| Odo-Otin   | 26  |
| Olorunda   | 17  |
| Oriade     | 37  |
| Orolu      | 14  |
| Osogbo     | 14  |
| Total      | 787 |

Source: Osun State Ministry of Health (2018)

The tenet of Universal Health Coverage (UHC) in the post-2015 development agenda laid emphasis on equity in the distribution of PHC facilities (Norheim 2015 and Sengupta 2013). The pattern of distribution of Primary Healthcare facilities in Osun state showed inequality in the distribution of PHC facilities among the local governments in the state. The inequality is an indication of poor health service delivery in the state. The distributional pattern showed considerable gaps among the local governments in the state in term of number of the PHC facilities provided. The inequality in the PHC facilities in the local governments represents a divergence of political actors from the constitutional provisions. The attitude of the political actors in healthcare service delivery in the state contravenes Chapter 11, Section 17 3(d) of the 1999 constitution which states that the state shall direct its policy towards ensuring that there are adequate medical and health facilities for all persons (The Constitution of the Federal Republic of Nigeria 1999).

Table 24 shows secondary healthcare in Osun state in 2018. There are fifty (55) secondary healthcare Centres located in nine (9) zones in the state. Osogbo zone has the highest with ten (10) secondary healthcare services while there are four (4) secondary healthcare services each in Iwo, Ede and Ikire zones. The distributional pattern of SHC in the state is as a result of rural-urban dichotomy (Ajala, Sanni and Adeyinka 2005). General consensus among researchers investigating the relationship is that fewer people are willing to patronise a particular facility as the distance from it increases (Shanon and Dever 1974; Iyun 1978; Olayiwola 1990; Aloba 1995; Olatubara 1996; Ibikunle 1997; Ajala et al 2004). Therefore, the distributional pattern of SHC in Osun state is connected to the population of the rural and urban areas in the state.

**Table 24: Secondary Healthcare (SHC) in Osun State, 2018**

| Zone        | Number of Secondary Healthcare |
|-------------|--------------------------------|
| Osogbo      | 10                             |
| Ilesa       | 7                              |
| Iwo         | 4                              |
| Ikirun      | 6                              |
| Ede         | 4                              |
| Ife         | 7                              |
| Ila Orangun | 6                              |
| Ikire       | 4                              |
| Obokun      | 7                              |
| Total       | 55                             |

Source: Osun State Ministry of Health (2018)

Table 25 shows the types of secondary healthcare facilities available to Osun state. These facilities included State hospitals, General hospitals, Comprehensive health centres, and Government health clinics. There was a steady increase in the number of Secondary Healthcare Facilities in the state between 2007 and 2018. The steady increase in SHC was not unconnected to the interactions between the state and the local governments. Patients from PHC are referred to the State Hospitals, General Hospitals, Comprehensive health centres and Health clinics for further treatment.

**Table 25: Number of Secondary Health Care Facilities in Osun State 2007-2018**

| Types of Facilities          | Year |      |      |      |      |      |      |      |      |      |      |      |
|------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|
|                              | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| State Hospitals              | 8    | 8    | 8    | 9    | 9    | 9    | 9    | 9    | 9    | 9    | 9    | 9    |
| General Hospitals            | 3    | 3    | 3    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| Comprehensive Health Centers | 38   | 38   | 38   | 34   | 34   | 34   | 37   | 37   | 37   | 37   | 37   | 37   |
| Government Health Clinics    | 6    | 6    | 6    | 7    | 7    | 7    | 7    | 7    | 7    | 7    | 7    | 7    |
| Grand Total                  | 55   | 55   | 55   | 55   | 55   | 55   | 58   | 58   | 58   | 58   | 58   | 58   |

Source: Osun State Hospitals Management Board 2018

In Table 26, quite a number of people benefited from the free health care services rendered at the state-owned secondary healthcare facilities. Between 2007 and 2017, a total of 4,761,209; 368,980; 73,198; 39,902; 1,246,209; 173,889; and 21,329 enjoyed free healthcare services in O.P.D; Antenatal; Admission, Deliveries, Immunisation, Family planning, and Surgical operation respectively. The highest healthcare services that people benefited from were O.P.D while the lowest was the surgical operation.

**Table 26: Number of beneficiaries of free Health Care Services rendered at the Osun state-owned Secondary HealthCare Facilities 2007-2017**

| Year        | O.P.D. Attendance | Ante-Natal Cases | Admissions | Deliveries | Immunisation | Family Planning | Surgical Operation |
|-------------|-------------------|------------------|------------|------------|--------------|-----------------|--------------------|
| 2007        | 409893            | 30892            | 5801       | 3282       | 113183       | 9305            | 790                |
| 2008        | 495988            | 35817            | 8133       | 3870       | 118348       | 10643           | 1218               |
| 2009        | 533298            | 35346            | 9665       | 4266       | 100701       | 13024           | 1394               |
| 2010        | 581862            | 39051            | 10118      | 4935       | 119729       | 12248           | 2620               |
| 2011        | 131791            | 20989            | 2755       | 1578       | 99307        | 9568            | 1070               |
| 2012        | 493963            | 39869            | 8211       | 4529       | 116407       | 11327           | 2972               |
| 2013        | 634896            | 45647            | 9342       | 4950       | 130756       | 15306           | 4088               |
| 2014        | 571143            | 44784            | 7608       | 4522       | 110607       | 29961           | 2721               |
| 2015        | 227456            | 18956            | 2362       | 1544       | 69558        | 19180           | 980                |
| 2016        | 315267            | 29586            | 4176       | 3048       | 130982       | 27477           | 1031               |
| 2017        | 365652            | 28043            | 5027       | 3378       | 136631       | 15850           | 2445               |
| GRAND TOTAL | 4761209           | 368980           | 73198      | 39902      | 1246209      | 173889          | 21329              |

Source: Osun State Hospitals Management Board

In Table 27, Osun state secondary healthcare provided different kinds of immunisation programmes to the people. The table shows that 202,472; 404,526; 94,191; 169,408; 193,488; 83,621; 41,189; 43,321; 12,312; and 1,681 people were immunised from BCG/OPV, OPV/DPT, Measles, IT, Hepatitis, Yellow fever, Vitamin A, PCV, IPV, and CSM Vaccine respectively.

**Table 27: Immunisation given at the Osun State Secondary HealthCare facilities including the number of beneficiaries 2007-2017**

| Year           | BCG/<br>OPV | OPV/<br>DPT | MEAS<br>LES | IT         | HEPAT<br>ITIS | YELL<br>OW<br>FEVE<br>R | VITA<br>MIN A | PC<br>V   | IPV       | CSM<br>VACC<br>INE |
|----------------|-------------|-------------|-------------|------------|---------------|-------------------------|---------------|-----------|-----------|--------------------|
| 2007           | 19494       | 38772       | 10002       | 1414<br>6  | 22081         | 8688                    | 0             | 0         | 0         | 0                  |
| 2008           | 19886       | 41630       | 10515       | 1464<br>4  | 22849         | 8824                    | 0             | 0         | 0         | 0                  |
| 2009           | 16724       | 34947       | 7083        | 1578<br>9  | 20016         | 6142                    | 0             | 0         | 0         | 0                  |
| 2010           | 19669       | 42497       | 10444       | 1456<br>2  | 23046         | 8784                    | 727           | 0         | 0         | 0                  |
| 2011           | 12223       | 37320       | 6791        | 1330<br>0  | 21978         | 6604                    | 1091          | 0         | 0         | 0                  |
| 2012           | 28926       | 30423       | 8771        | 1658<br>9  | 23943         | 6596                    | 1159          | 0         | 0         | 0                  |
| 2013           | 19481       | 43855       | 9601        | 1927<br>0  | 23861         | 8881                    | 5807          | 0         | 0         | 0                  |
| 2014           | 18598       | 35829       | 8324        | 2033<br>4  | 10926         | 8376                    | 8220          | 0         | 0         | 0                  |
| 2015           | 10706       | 23340       | 5154        | 1137<br>9  | 5957          | 5046                    | 3490          | 230<br>4  | 144<br>4  | 738                |
| 2016           | 19343       | 39312       | 8841        | 1952<br>6  | 9191          | 7477                    | 6457          | 165<br>59 | 339<br>9  | 877                |
| 2017           | 17422       | 36601       | 8665        | 9869       | 9640          | 8203                    | 14238         | 244<br>58 | 746<br>9  | 66                 |
| GRAND<br>TOTAL | 20247<br>2  | 40452<br>6  | 94191       | 1694<br>08 | 193488        | 83621                   | 41189         | 433<br>21 | 123<br>12 | 1681               |

Source: Osun State Hospitals Management Board 2017

Table 28 presents the number of patients treated with different cases of diseases. Cases of malaria constitute the highest number with 218,589 in 2008 and the lowest of 111,879 in 2007. The case of hypertension increased tremendously from 15815 in 2007 to 46289 in 2009. Cases of measles patients decreased from 2,463 in 2007 to 168 in 2011.

**Table 28: Number of patients treated with different cases of sickness (Diseases) at the Osun state Secondary HealthCare facilities (2007-2011)**

| Types of Diseases | 2007   | 2008   | 2009   | 2010   | 2011   |
|-------------------|--------|--------|--------|--------|--------|
| Malaria           | 111879 | 218589 | 204238 | 200748 | 161397 |

|                                |      |      |      |      |      |
|--------------------------------|------|------|------|------|------|
| Severe Malaria                 | 0    | 0    | 0    | 0    |      |
| Malaria in Pregnancy           | 801  | 791  | 569  | 641  | 583  |
| Measles                        | 2463 | 1256 | 547  | 372  | 168  |
| HIV/AIDS                       | 24   | 272  | 365  | 2861 | 4238 |
| Hepatitis B                    | 6    | 0    | 3    | 8    |      |
| Diarrhoea Simple Without Blood | 4619 | 7264 | 8770 | 7495 | 2535 |
| Diarrhoea Simple With Blood    | 753  | 1896 | 1198 | 1048 | 497  |
| Cholera                        | 59   | 49   | 5    | 22   |      |
| Pneumonia                      | 653  | 1093 | 2452 | 1122 | 553  |
| Typhoid Fever                  | 1267 | 1470 | 1502 | 61   | 474  |
| Tuberculosis                   | 164  | 409  | 493  | 569  | 257  |
| STD/STI (DISEASE)              | 524  | 196  | 176  | 715  | 299  |
| Gonorrhoea                     | 5    | 9    | 101  | 28   | 0    |
| Chicken Pox                    | 33   | 67   | -    | -    |      |
| Poliomyelitis                  | 4    | -    | -    | -    |      |
| Diabetes Malaitus              | 524  | 352  | 4727 | 449  | 1159 |
| Malnutrition                   | 188  | 30   | 261  | 28   | 7    |
| Rickets                        | 0    | 0    | 0    | 0    | 0    |
| Sickle Cell Disease (SCD)      | 316  | 268  | 250  | 165  | 203  |
| Tetanus                        | 0    | 0    | 0    | 0    |      |
| Tetanus Neonatal               | 0    | 0    | 0    | 0    |      |
| Chronic Osteomyelitis          | 845  | 710  | 2282 | 1505 | 0    |
| Arthritis                      | 1370 | 1829 | 1722 | 1403 | 324  |
| Osteo Artaritis                | 376  | 342  | 383  | 404  | 276  |
| Cataract                       | 48   | 111  | 163  | 172  | 253  |
| Glycoma                        | 110  | 121  | 123  | 110  | 238  |
| Conjunctivitis                 | 48   | 105  | 92   | 94   | 381  |
| Other Eye Conditions           | 747  | 353  | 325  | 304  | 718  |
| Onchocerchiasis                | 824  | 9    | 9    | 34   | 28   |
| Schistosomiasis                | 59   | 91   | 515  | 71   | 77   |
| Deodenal Ulcer                 | 242  | 373  | 1082 | 698  | 0    |
| Gastric Ulcer                  | 465  | 313  | 800  | 387  |      |
| Pud                            | 954  | 720  | 481  | 554  | 668  |
| Gastroenteritis                | 674  | 760  | 551  | 397  | 576  |



|                           |       |       |       |       |       |
|---------------------------|-------|-------|-------|-------|-------|
| Ca Colon                  | 3     | 0     | 2     | 0     |       |
| Simple Goitre             | 24    |       |       |       | 39    |
| Appendicitis              |       |       |       |       | 253   |
| Simple Breast Lump        | 50    |       | 12    |       | 73    |
| CA Breast (CORCINOMA)     | 9     |       | 22    |       | 10    |
| Chickenpox                | 33    | 67    |       |       |       |
| Hypertension              | 15815 | 35258 | 46289 | 2594  | 15580 |
| Urti                      | 4227  | 3505  | 63705 | 48165 | 0     |
| Cough                     | 2807  | 9748  | 7099  | 4819  | 5216  |
| Cerebrospitalan Menigitis | 0     | 0     | 77    | 9     | 76    |
| Rta                       | 1195  | 3161  | 928   | 1453  |       |

Source: Osun State Hospitals Management Board

Table 29 shows the decrease in Malaria patients from 185,946 in 2013 to 50,364 in 2017. Cases of hypertension increased steadily from 13,052 in 2016 to 19,699 in 2017. Asthmatic patients increased from 249 in 2012 to 1,040 in 2014 and decline to 356 in 2017.

**Table 29: Number of patients treated with different cases of sickness (diseases) at the Osun state secondary HealthCare facilities (2012-2017)**

| Diseases                       | 2012   | 2013   | 2014   | 2015  | 2016  | 2017  |
|--------------------------------|--------|--------|--------|-------|-------|-------|
| Malaria                        | 180887 | 185946 | 135129 | 38270 | 45382 | 50364 |
| Severe Malaria                 |        |        |        |       |       | 329   |
| Malaria in Pregnancy           | 239    | 895    | 4051   | 1310  | 1332  | 1041  |
| Measles                        | 740    | 1504   | 990    | 138   | 121   | 93    |
| HIV/AIDS                       | 5727   | 7694   | 5442   | 5430  | 12958 | 14445 |
| Hepatitis B                    |        |        | 187    | 47    | 165   | 186   |
| Diarrhoea Simple without Blood | 6459   | 7419   | 6222   | 1318  | 1268  | 1528  |
| Diarrhoea Simple with Blood    | 688    | 632    | 1356   | 645   | 295   | 267   |
| Cholera                        |        |        | 12     | 23    | 1     | 12    |
| Pneumonia                      | 619    | 1123   | 1862   | 286   | 160   | 316   |
| Typhoid Fever                  | 1474   | 1917   | 2637   | 403   | 1247  | 1381  |
| Tuberculosis                   | 1203   | 1268   | 1056   | 621   | 1544  | 4008  |
| STD/STI (DISEASE)              | 563    | 2059   | 1255   | 436   | 284   | 489   |
| Gonorrhoea                     | 4      | 30     | 86     | 21    | 36    | 88    |

|                           |       |       |       |      |       |       |
|---------------------------|-------|-------|-------|------|-------|-------|
| Chickenpox                |       |       |       |      |       |       |
| Poliomyelitis             |       |       | 1     |      |       |       |
| Diabetes Malaitus         | 4947  | 3395  | 3241  | 1649 | 1807  | 1727  |
| Malnutrition              | 29    | 2608  | 1395  | 278  | 22    | 29    |
| Rickets                   | 0     | 3     | 0     | 102  | 1     | 6     |
| Sickle Cell Disease (SCD) | 189   | 219   |       | 176  | 174   | 309   |
| Tetanus                   | 3     |       |       |      | 5     | 6     |
| Tetanus Neonatal          |       | 1     | 9     |      |       |       |
| Chronic Osteomyelitis     | 28    | 750   | 215   | 62   | 17    | 9     |
| Arthritis                 | 341   | 340   | 3674  | 1206 | 2315  | 2428  |
| Osteo Arthritis           | 506   | 351   | 2680  | 841  | 747   | 267   |
| Cataract                  | 375   | 727   | 1814  | 774  | 933   | 1121  |
| Glycoma                   | 0     | 344   | 538   | 168  | 330   | 345   |
| Conjunctivitis            | 79    | 526   | 3071  | 933  | 1794  | 1456  |
| Other eye conditions      | 408   | 10    | 1531  | 497  | 926   | 2637  |
| Onchocerchiasis           | 0     | 6     | 41    | 6    | 26    | 19    |
| Schistosomiasis           | 127   | 129   | 106   | 30   | 100   | 54    |
| Deodenal Ulcer            | 505   | 744   | 360   | 135  | 121   | 142   |
| Gastric Ulcer             | 1328  | 1536  | 990   | 244  | 58    | 245   |
| Pud                       | 1317  | 2082  | 4976  | 1252 | 1546  | 2290  |
| Gastroenteritis           | 481   | 1770  | 3917  | 590  | 500   | 506   |
| Ga Colon                  |       |       |       |      |       |       |
| Simple Goitre             | 32    | 64    | 88    | 0    | 4     | 23    |
| Appendicitis              | 202   | 197   | 337   | 49   | 94    | 212   |
| Simple Breast Lump        | 48    | 309   | 511   | 91   | 136   | 185   |
| CA Breast (Corcinoma)     | 11    | 534   | 40    | 2    | 17    | 24    |
| Chickenpox                | 165   | 90    |       |      |       |       |
| Rashes                    | 249   | 15    |       |      |       |       |
| Other skin conditions     |       |       | 2114  | 531  | 684   | 882   |
| Ca Cervix                 |       |       | 5     | 3    | 2     | 12    |
| Hypertension              | 42108 | 48842 | 31303 | 8657 | 13052 | 19699 |
| Asthma                    | 249   | 575   | 1040  | 297  | 311   | 356   |
| Anaemia                   | 68    | 150   | 423   | 62   | 96    | 157   |
| Chd                       |       |       | 7     | 0    | 6     |       |
| Stroke                    |       |       | 538   |      |       |       |
| G6PD (Deficiency)         |       |       | 6     |      |       |       |
| BPH                       | 138   | 98    | 628   | 40   | 97    | 206   |

|                             |       |       |       |      |      |       |
|-----------------------------|-------|-------|-------|------|------|-------|
| Lipoma                      | 94    | 300   | 404   | 78   | 46   | 167   |
| Hydrocele                   | 80    | 330   | 483   | 189  | 82   | 174   |
| Urti                        | 21226 | 36518 | 36682 | 5855 | 6950 | 10477 |
| Cough                       | 5642  | 8916  | 4105  | 1325 | 552  | 430   |
| Cerebrospinal<br>Meningitis | 0     | 10    |       |      |      | 5     |
| R/Linguina<br>Hernia        | 558   | 2000  | 1417  | 366  | 372  | 1185  |
| Lumber<br>Spondylosis       | 149   | 252   | 779   | 208  | 97   | 0     |
| Fibroid                     | 60    | 468   | 439   | 172  | 82   | 231   |
| Dog-Bite                    | 24    | 23    | 54    | 5    | 18   | 56    |
| Snake-Bite                  | 7     | 22    | 0     | 0    | 0    |       |
| Mental<br>Conditions        |       | 45    | 1163  | 457  | 359  | 2453  |
| RTA                         | 2011  | 3265  | 2596  | 470  | 697  | 941   |
| Home Accident               |       |       | 201   | 30   | 87   | 58    |
| Other Accident              |       |       | 125   | 28   | 86   | 130   |
| Threatened<br>Abortion      | 57    | 151   | 230   | 51   | 42   | 141   |

Source: Osun State Hospitals Management Board

The data presented showed that all the local government councils in the state had both primary and secondary healthcare facilities. Although, healthcare facilities were not evenly distributed, particularly the PHC. For example, the number of PHC facilities was high in Atakumosa East and Ife South local government council areas. It was low in Ila, Ede North, Ifelodun, Ilesa East, Olorunda, Orolu, and Osogbo local government council areas.

The zoning of SHC facilities in Osun state showed inequality in the distribution of health facilities. It also means that accessibility to healthcare facilities was difficult for the people. The distribution of SHC facilities in Osun state was lopsided. The available data showed that the distribution of SHC was in favour of local governments in the state capital at the expense of those local governments outside the state capital. The variations in the distribution of these facilities in the state showed that some areas were marginalized while others were adequately catered for. Therefore, people did not have equal access to healthcare facilities in the state.

Effective service delivery to the people is a function of availability and accessibility of healthcare facilities. The data presented showed that divergence exists between the constitutional provisions and the attitude of political actors in the state. The actors have deviated from Chapter 11 Section

17 3(d) of the 1999 constitution which states that the state shall direct its policy towards ensuring adequate medical and health facilities for all persons (The Constitution of the Federal Republic of Nigeria 1999).

Although, the figures showed that a number of people benefited from the free healthcare services in O.P.D attendance, Antenatal, Admission, Delivering immunisation, family planning, and surgical operation, these services were not made accessible to the people at equal pace.

### **6.2.2 Healthcare Service Delivery in Oyo State**

Oyo state government has recognised the need to have a healthy workforce for the full realisation of human potentials. Therefore, it has adopted a holistic approach to creating an enabling environment for the workforce. Public health facilities in Oyo state include teaching hospital, specialist hospital, state hospital, general hospital, primary healthcare centre, health clinics, and health posts, dental and state clinics.

Table 30 presents the number of public health facilities in 2016. The highest public health facilities were Primary Healthcare/Maternity centre with 499 and the lowest was Teaching and Specialist hospitals with 3 each.

**Table 30: Number of public health facilities in Oyo State, 2016**

| Health Facilities Type | Number |
|------------------------|--------|
| Teaching Hospital      | 3      |
| Specialist Hospital    | 3      |
| State Hospital         | 4      |
| General Hospital       | 29     |
| Maternity Hospital     | -      |
| PHC/Maternity Centre   | 499    |
| Health Clinics         | 173    |
| Health Posts           | 29     |
| Dental                 | 10     |
| State Clinic           | 11     |
| Total                  | 761    |

Source: Department of Planning, Research, and Statistics (HMIS Unit), Ministry of Health, Oyo State

Table 31 presents the different categories of health personnel in Oyo state. It shows a tremendous increase from 6,229 in 2001 to 7,285 in 2005. There was a decline in the number of Medical and Dental practitioners from 2004 to 2005. Medical personnel such as Nurses, Pharmacy Technicians, Environmental health officer, and Health record officer initially maintained a steady increase and later decline.

**Table 31: Oyo State Health Personnel by categories 2001-2005**

| Health Personnel By Categories   | 2001 | 2002 | 2003 | 2004 | 2005 |
|----------------------------------|------|------|------|------|------|
| Specialists Doctors              | 33   | 33   | 34   | 38   | 38   |
| Medical Practitioners            | 149  | 140  | 153  | 153  | 144  |
| Dental Practitioners             | 17   | 16   | 18   | 18   | 16   |
| Health Planners/Administrators   | 14   | 14   | 16   | 18   | 28   |
| Health Researchers               | 0    | 0    | 0    | 0    | 0    |
| Nurses/Midwives (RMS/SCNS)       | 1789 | 1803 | 1850 | 1863 | 1666 |
| Pharmacists                      | 29   | 30   | 40   | 43   | 51   |
| Pharmacy Technicians             | 124  | 128  | 128  | 130  | 127  |
| Specialists Nurses (Gynaecology) | 53   | 58   | 58   | 50   | 201  |
| Environmental Health Officers    | 379  | 380  | 385  | 340  | 340  |

|                                     |      |      |      |      |      |
|-------------------------------------|------|------|------|------|------|
| Medical Laboratory Technologists    | 67   | 68   | 68   | 72   | 122  |
| Medical Technicians Lab.            | 16   | 17   | 5    | 4    | 17   |
| Medical Lab. Assistants             | 6    | 6    | 17   | 20   | 35   |
| Scientific Officers                 | 16   | 16   | 6    | 6    | 16   |
| Statistician/Health Record Officers | 55   | 94   | 97   | 108  | 136  |
| Radiographers                       | 12   | 12   | 12   | 12   | 23   |
| Community Health Officers           | 160  | 172  | 172  | 175  | 192  |
| Community Health Extension Worker   | 667  | 667  | 690  | 695  | 681  |
| Physiotherapists                    | 7    | 20   | 20   | 22   | 18   |
| Dental Technologist                 | 22   | 22   | 22   | 22   | 11   |
| Dental Therapists                   | 9    | 15   | 15   | 15   | 9    |
| Optometrists                        | 0    | 0    | 0    | 1    | 1    |
| Health Educators                    | 3    | 3    | 3    | 0    | 0    |
| Epidemiologists                     | 0    | 1    | 1    | 1    | 1    |
| Nutritionists                       | 4    | 9    | 9    | 10   | 10   |
| Health Assistants                   | 1048 | 1120 | 1204 | 1202 | 1646 |
| Sub Total                           | 4679 | 4844 | 5023 | 5018 | 5529 |
| Others                              | 1550 | 1720 | 1705 | 1723 | 1756 |
| Total                               | 6229 | 6564 | 6728 | 6741 | 7285 |

Source: Oyo State Statistical Health Bulletin

Table 32 highlights the comparative analysis of Oyo State medical and health staff by categories 2001 to 2005. Considering the total workforce during the period, there was an increase from 2001 to 2005. The increase represents 2% (2001), 2.5% (2002), 2% (2003), 2% (2004), and 8% (2005) respectively. The increase was so apparent in the year 2005 because of new employment. However, there were some categories of staff like Health Researchers, Dental Technologists Epidemiologists, Radiographers, and Dental Practitioners, whose number remained static throughout the period. In addition, there was no increase in the number of specialist Doctors while medical practitioners decreased by 6% from 2003 to 2005. This means that medical practitioners were leaving the employment of the state for better opportunities outside the country. Thus, there was a shortage of medical Doctors, Nurses, and other paramedical staff in other areas of the health workforce in the state.

**Table 32: Oyo State Ministry of Health Staff Statistics and Disposition 2005**

| DEPT/GL | PLANNING | PHC | SHC | NURSING | FIN & ADM | PHARM | HATISS | TOTAL |
|---------|----------|-----|-----|---------|-----------|-------|--------|-------|
| 1       | 0        | 0   | 0   | 0       | 15        | 1     | 1      | 17    |
| 2       | 0        | 3   | 0   | 0       | 16        | 0     | 4      | 23    |
| 3       | 1        | 7   | 2   | 2       | 18        | 0     | 4      | 34    |
| 4       | 6        | 4   | 2   | 6       | 7         | 3     | 0      | 28    |
| 5       | 1        | 6   | 2   | 1       | 7         | 1     | 0      | 18    |
| 6       | 3        | 5   | 2   | 3       | 6         | 0     | 1      | 20    |
| 7       | 2        | 11  | 7   | 6       | 17        | 4     | 8      | 55    |
| 8       | 4        | 17  | 8   | 2       | 16        | 2     | 2      | 51    |
| 9       | 4        | 17  | 8   | 6       | 11        | 4     | 0      | 50    |
| 10      | 0        | 16  | 2   | 6       | 2         | 4     | 0      | 30    |
| -       | -        | -   | -   | -       | -         | -     | -      | -     |
| 12      | 2        | 2   | 1   | 4       | 3         | 3     | 0      | 15    |
| 13      | 1        | 9   | 4   | 4       | 1         | 0     | 1      | 20    |
| 14      | 5        | 61  | 12  | 2       | 1         | 0     | 2      | 83    |
| 15      | 2        | 17  | 8   | 3       | 2         | 0     | 0      | 32    |
| 16      | 1        | 3   | 1   | 1       | 0         | 1     | 0      | 7     |
| 17      | 1        | 3   | 0   | 0       | 0         | 0     | 0      | 4     |
| TOTAL   | 33       | 59  | 181 | 46      | 122       | 23    | 23     | 487   |

Source: Oyo State Statistical Health Bulletin

Table 33 presents Oyo state health personnel between 2006 and 2008. There was a steady increase in the number of health personnel. The health personnel that experienced steady increase includes the Consultant, Medical Practitioners, Nurses, Laboratory scientists, Physiotherapists, Pharmacists, Pharmacists technician, Community health extension worker, Community health officers, Medical record officer, Medical record technician, Health technician, Health assistant, and Laboratory Attendant.

**Table 33: Oyo State Health Personnel (2006-2008)**

| Health Personnel           | 2006 | 2007 | 2008 |
|----------------------------|------|------|------|
| Consultant                 | 31   | 33   | 282  |
| Medical Practitioners      | 145  | 147  | 663  |
| Nurses/Midwives (RMS/SCNS) | 1623 | 1623 | 3443 |
| Laboratory Scientist       | 140  | 140  | 370  |

|                               |      |      |      |
|-------------------------------|------|------|------|
| Physiotherapists              | 26   | 26   | 57   |
| Pharmacists                   | 46   | 46   | 166  |
| Pharmacists Technician        | 83   | 83   | 100  |
| Comm. Health Extension Worker | 843  | 843  | 852  |
| Community Health Officers     | 176  | 176  | 184  |
| Social welfare                | 4    | 4    | 21   |
| Environmental Health Officer  | 238  | 238  | 254  |
| Ward Orderly                  | 341  | 341  | 290  |
| Medical Record Officer        | 66   | 66   | 111  |
| Medical Record Technician     | 10   | 10   | 28   |
| Statistician                  | 2    | 2    | 5    |
| Medical Record Assistant      | 10   | 10   | 17   |
| Card Issuers                  | 119  | 119  | 119  |
| Laboratory Attendant          | 17   | 17   | 42   |
| Medical Store Officer         | 45   | 45   | 85   |
| Steward                       | 15   | 15   | 15   |
| Health Technician             | 402  | 402  | 402  |
| Health Assistance             | 1537 | 1537 | 1645 |
| Cook                          | 36   | 36   | 64   |
| Catering Officer              | 17   | 17   | 18   |
| Radiographers                 | 5    | 5    | 35   |
| Laundry                       | 12   | 12   | 21   |
| X-ray Technician              | 4    | 4    | 10   |
| Dental Surgeon                | 24   | 24   | 44   |
| Dental Therapists             | 22   | 22   | 25   |
| Dental Nurse                  | 26   | 26   | 26   |
| Tailor                        | 12   | 12   | 13   |
| Telephone Operator            | 5    | 5    | 22   |
| Motor Driver                  | 50   | 50   | 57   |
| Maintenance Officer           | 36   | 36   | 201  |
| Finance and Administration    | 174  | 174  | 774  |
| Mortuary Attendant            | 7    | 7    | 13   |
| Others                        | 305  | 341  | 698  |

Source: State Hospital Management Board and Director, Planning Research and Statistics, 2008

Table 34 shows a total of 2991 health personnel in 2017. The number of Doctors, Nurses, Medical record, Medical laboratory scientist, Pharmacist, and Health assistant were 211, 919, 223, 88, 57,



and 273 respectively. The table indicates that Doctor and Nurses/Midwives, and other health officers are relatively small when compared with the number of local government councils in the state.

**Table 34: Oyo State Health Personnel (2017)**

| Personnel                                 | Number |
|-------------------------------------------|--------|
| Doctor                                    | 211    |
| Nurses/Midwives                           | 919    |
| Community Health Officers                 | 7      |
| Community Health Extension Workers        | 9      |
| Junior Community Health Extension Workers | 0      |
| Laboratory Technician                     | 39     |
| Pharmacist                                | 57     |
| Pharmacy Technician                       | 38     |
| Medical Laboratory Scientist              | 88     |
| Medical Record                            | 223    |
| Health Attendant                          | 273    |
| Health Assistant                          | 59     |
| Others                                    | 1068   |
| TOTAL                                     | 2991   |

Source: Oyo State Ministry of Health, DPRS, NHMIS, 2017

Table 35 shows that Antenatal attendance was high in 2005 with 734,958 and the lowest was in 2001 with 131,464. The highest birth recorded in 2003 was 117,229 while the highest number of death recorded in 2002 was 1,648 deaths. Post-natal attendance was high in 2004 with 120,879 and the lowest was in 2001 with 22996.

**Table 35: Oyo State Antenatal Care and Pregnancy Outcome (2001-2006)**

| Year | Antenatal Attendance | Births  | Deaths | Post Natal |
|------|----------------------|---------|--------|------------|
| 2001 | 131,464              | 91,704  | 450    | 22,996     |
| 2002 | 142,372              | 34,711  | 1648   | 26,846     |
| 2003 | 207,837              | 117,229 | 567    | 50,456     |
| 2004 | 487,862              | 79,837  | 543    | 120,879    |
| 2005 | 734,958              | 116,702 | 654    | 97,654     |
| 2006 | 202,520              | 27,029  | 193    | 37,177     |

Source: Department of Planning, Research, and Statistics (HMIS Unit), Ministry of Health, Oyo State

Table 36 presents information on the Oyo State Attendance in Public Facilities from 2001 to 2007. The highest number of attendance (Inpatient and Outpatient) is 928654 in the year 2006, which means a daily average attendance patient is 2544. The attendance dropped to 826821 with a daily average of 2265 in the year 2007. Generally, there was a low trend of patronage of government Health facilities during this period. This might be due to the shortage of government Health personnel and industrial actions/strikes.

**Table 36: Total Attendance in Oyo State Public Health Facilities 2001-2007**

| Years | Number of OUT-PATIENT ATTENDANCE | Number of IN-PATIENT ATTENDANCE | DAILY AVERAGE OUT-PATIENT | DAILY AVERAGE IN-PATIENT | TOTAL AVERAGE OF ATTENDANCE | DAILY NUMBER OF ATTENDANCE |
|-------|----------------------------------|---------------------------------|---------------------------|--------------------------|-----------------------------|----------------------------|
| 2001  | 426,246                          | 44,383                          | 1168                      | 122                      | 470,629                     | 1290                       |
| 2002  | 304445                           | 54,042                          | 834                       | 148                      | 358487                      | 982                        |
| 2003  | 426319                           | 75,871                          | 1168                      | 191                      | 502190                      | 1376                       |
| 2004  | 370125                           | 15,152                          | 1014                      | 41                       | 385277                      | 1056                       |
| 2005  | 236367                           | 14,479                          | 663                       | 40                       | 250846                      | 687                        |
| 2006  | 882749                           | 45,905                          | 2418                      | 126                      | 928654                      | 2544                       |
| 2007  | 793121                           | 33,700                          | 2173                      | 92                       | 826821                      | 2265                       |

Source: Department of Planning, Research, and Statistics (HMIS Unit), Ministry of Health, Oyo State

Table 37 presents the state health services attendance between 2013 and 2017. The highest Antenatal attendance was 459,694 in 2014 and the lowest was 392,436 in 2016. The Deliveries Caesarian steadily increased between 2013 and 2018 and declined in 2016 while the Deliveries Assisted declined in 2015. Normal Deliveries increases in 2013 from 43959 to 60882 in 2015 and declined in 2016. Out of the Vaccine given, Pentavalent Vaccine 1 was the highest with 282045 in 2017 and the lowest was Pentavalent Vaccine 2 of 59,343 in 2013. The highest fully immunised children under one year was in 2017 with 227,066 while the lowest was in 2013 with 112,646.



**Table 37: Oyo State Health Services Attendance (2013-2017)**

| Services                                       | 2013   | 2014   | 2015   | 2016   | 2017   |
|------------------------------------------------|--------|--------|--------|--------|--------|
| Antenatal                                      | 393939 | 459694 | 427384 | 392436 | 454558 |
| Deliveries<br>Caesarian<br>section             | 4922   | 6821   | 8413   | 3001   | 3667   |
| Deliveries<br>Assisted                         | 7864   | 9314   | 5589   | 5058   | 4490   |
| Deliveries<br>Normal                           | 43959  | 62963  | 60882  | 57529  | 57744  |
| BCG                                            | 168449 | 287109 | 273283 | 270742 | 281055 |
| Hepatitis B<br>Vaccine<br>0<br>birth           | 94294  | 209536 | 171732 | 185458 | 209667 |
| Measles<br>Vaccine<br>1<br>given               | 127885 | 211066 | 216830 | 215387 | 250111 |
| Oral Polio<br>Vaccine<br>0<br>given            | 103555 | 214030 | 210362 | 188700 | 222912 |
| Oral Polio<br>Vaccine<br>1<br>given            | 164873 | 244122 | 260179 | 239039 | 281098 |
| Oral Polio<br>Vaccine<br>2<br>given            | 117566 | 195937 | 203056 | 188400 | 225123 |
| Oral Polio<br>Vaccine<br>3<br>given            | 144703 | 222740 | 233004 | 222196 | 261128 |
| Pentavalent<br>Vaccine<br>1<br>given           | 74769  | 242270 | 258120 | 249344 | 282045 |
| Pentavalent<br>Vaccine<br>2<br>given           | 59343  | 178807 | 198310 | 200912 | 227710 |
| Pentavalent<br>Vaccine<br>3<br>given           | 67604  | 201535 | 225751 | 230102 | 262533 |
| Fully<br>Immunised<br>children<br>under 1 year | 112646 | 171775 | 174777 | 193168 | 227066 |

Source: Oyo State Ministry of Health, DPRS, NHMIS, 2017

Table 38 shows different family planning activities by methods given to the people between 2001 and 2005. Orals constituted the highest in 2004 with 8,249, while the lowest was sterilization with 4 in 2003. There was a steady increase in the use of Orals, Injections, and IUCDS from 2001 to 2004 and a decline in 2005.

**Table 38: Comparative table of family planning activities by methods in Oyo State 2001-2005**

| Years | Orals | Injections | Implants | IUCDS | Barriers | Sterilization | Others |
|-------|-------|------------|----------|-------|----------|---------------|--------|
| 2001  | 2276  | 1791       | 26       | 2412  | 1087     | -             | 13     |
| 2002  | 4099  | 4643       | 43       | 4823  | 3031     | -             | -      |
| 2003  | 5326  | 6164       | 39       | 5154  | 5093     | 4             | 151    |
| 2004  | 8249  | 7356       | 84       | 7856  | 4780     | 62            | 223    |
| 2005  | 4479  | 2855       | 476      | 2180  | 4099     | 12            | 263    |

Source: Oyo State Statistical Health Bulletin 2006

In Table 39, the use of Condoms was rampant among males with the highest of 263,052 in 2015 and the lowest of 93,479 in 2016. The use of Condoms among females was highest in 2014 with 14,666 and the lowest was in 2013 with 9,355. The implant was the least use of the family planning services with 6,947 in 2013.

**Table 39: Family Planning Services by Methods in Oyo State 2013-2017**

| Years | IUCD inserted | Implant | Condoms distributed (sachet)-Male | Condoms distributed (sachet)-Female | Family Planning injections | Oral pill cycle (packets) | Persons gave oral pills | Female 15-49 years using modern contraceptives | Family planning clients counseled | New family planning acceptors |
|-------|---------------|---------|-----------------------------------|-------------------------------------|----------------------------|---------------------------|-------------------------|------------------------------------------------|-----------------------------------|-------------------------------|
| 2013  | 16095         | 6947    | 194406                            | 9355                                | 54200                      | 12410                     | 9238                    | 78284                                          | 91109                             | 40723                         |
| 2014  | 16933         | 13974   | 144708                            | 14666                               | 88466                      | 18236                     | 13930                   | 132230                                         | 208736                            | 81556                         |
| 2015  | 16304         | 19003   | 263052                            | 13191                               | 92145                      | 22512                     | 14521                   | 143731                                         | 249740                            | 91133                         |
| 2016  | 14361         | 18576   | 93479                             | 11074                               | 81249                      | 17874                     | 12999                   | 131901                                         | 207403                            | 72580                         |
| 2017  | 18732         | 34695   | 153782                            | 14075                               | 109399                     | 21173                     | 15699                   | 179954                                         | 247840                            | 110253                        |

Source: Oyo State Ministry of Health, DPRS, NHMIS, 2017

Table 40 shows the number of health facilities by ownership between 2002 and 2007. The registered private had the largest number of health facilities in the state. In the public sector, the highest was at the local government areas followed by the state while the federal had the lowest.

**Table 40: Number of Health facilities by ownership in Oyo State 2002-2007**

| Years | Federal | State | Local Government Areas | Registered Private | Total |
|-------|---------|-------|------------------------|--------------------|-------|
| 2002  | 14      | 62    | 563                    | 779                | 1418  |
| 2003  | 12      | 55    | 583                    | 703                | 1353  |
| 2004  | 12      | 53    | 609                    | 703                | 1377  |
| 2005  | 12      | 55    | 609                    | 765                | 1441  |
| 2006  | 12      | 55    | 609                    | 765                | 1441  |
| 2007  | 12      | 54    | 607                    | 887                | 1560  |

Source: Department of Planning, Research, and Statistics (HMIS Unit), Ministry of Health, Oyo State

Table 41 indicates the number of bed facilities in public health facilities. Primary healthcare had the highest with 2,523 followed by Teaching hospital with 1370. State and General hospitals had 527 and 680 respectively.

**Table 41: Number of beds in medical and health institutions owned by federal, state and local government areas in Oyo State 2007**

| Health Facilities Type | Number of Beds |
|------------------------|----------------|
| Teaching Hospital      | 1370           |
| Specialist Hospital    | 136            |
| State Hospital         | 527            |
| General Hospital       | 680            |
| Maternity Hospital     | 46             |
| Health Clinic          | 61             |
| Dental Centre          | 10             |
| PHC Centre             | 2523           |
| Health Clinic          | 320            |
| Health Post            | 274            |
| FSP                    | 11             |
| Total                  | 5958           |

Source: Department of Planning, Research, and Statistics (HMIS Unit), Ministry of Health, Oyo State

Table 42 shows the trend of measles prevalence by LGAs in Oyo State from the year 2001-2005. In the year 2001, Surulere local government had the highest number of cases and followed by Ibarapa East local government. This record shows that Ibadan North has the least number of cases. Similarly, in 2002, Ibarapa East had the highest number of measles cases and followed by Surulere local government. In 2004, Itesiwaju had the highest number of cases of measles and followed by Ibadan South East. The research study observes that cases of measles were rampant among Surulere, Ibarapa East, Itesiwaju, Atiba, and Ibadan South East since years back and later reduced in the year 2005. Cases of measles were reduced in the preceding years (2001-2004).

**Table 42: Cases of measles reported By LGAs in Oyo State, 2001-2005**

| LGAs              | 2001      | 2002      | 2003      | 2004      | 2005      |
|-------------------|-----------|-----------|-----------|-----------|-----------|
| Afijo             | 13        | 135       | 354       | 25        | 50        |
| Akinyele          | No Report | No Report | No Report | 1038      | 310       |
| Atiba             | No Report | No Report | No Report | 214       | 1274      |
| Atisbo            | No Report | 227       | 270       | 482       | 122       |
| Egbeda            | No Report | 107       | 467       | 439       | 161       |
| Ibadan North      | 3         | No Report | No Report | 322       | 462       |
| Ibadan North East | 295       | 90        | 134       | 422       | 473       |
| Ibadan North West | 34        | 8         | 53        | 88        |           |
| Ibadan South East |           | 352       | 10        | 1638      | 582       |
| Ibadan South West | 160       | 48        | 4         | 56        | 56        |
| Ibarapa East      | 386       | 2908      | 2969      | 583       | 37        |
| Ibarapa North     | 120       | No Report | No Report | No Report | 18        |
| Ibarapa Central   | 41        | 26        | No Report | 84        | No Report |
| IdO               | 54        | 64        | 26        | 193       | 67        |
| Irepo             | 137       | No Report | 42        | 107       | No Report |
| Iseyin            | 330       | 253       | 90        | 20        | 242       |
| Itesiwaju         | 113       | 307       | 337       | 1888      | 206       |
| Iwajowa           | 117       | 57        | 2         | No Report | No Report |
| Kajola            | 55        | 15        | 29        | 14        | 20        |
| Lagelu            | No Report | 54        | No Report | 16        | 19        |
| Ogbomoso North    | No Report | No Report | No Report | 19        | 51        |
| Ogbomoso South    | No Report | No Report | No Report | No Report | No Report |
| Ogo Oluwa         | 22        | No Report | No Report | 61        | 11        |

|            |           |           |           |      |           |
|------------|-----------|-----------|-----------|------|-----------|
| Olorunsogo | No Report | No Report | No Report | 201  | 96        |
| Oluyole    | No Report | No Report | No Report | 43   | No Report |
| Ona Ara    | 64        | 166       | 81        | 6    | 39        |
| Oorelope   | No Report | No Report | No Report | 92   | No Report |
| Oriire     | 129       | 75        | 21        | 258  | No Report |
| Oyo East   | 137       | 76        | 167       | 109  | No Report |
| Oyo West   | No Report | No Report | No Report | 208  | 62        |
| Saki East  | 125       | No Report | No Report | 588  | No Report |
| Saki West  | 244       | 39        | No Report | 51   | 9         |
| Surulere   | 698       | 1240      | 768       | 153  | No Report |
| Total      | 3277      | 6247      | 5824      | 9418 | 4367      |

Source: Ministry of Health, Department of Planning

Table 43 shows the trend of the prevalence of Pneumonia by local governments between 2001 and 2005. In 2001, Iseyin had the highest number, 658, while Ibadan North West had the lowest of 10. In 2002, Surulere had the highest number of 813 while Iwajowa had 2. In 2003, Surulere had the highest of 2751 while Iwajowa had the lowest of 7. In 2004, Ibadan North had the highest of 2049 and Ogbomoso North had the lowest of 4.

**Table 43: Trend of Pneumonia prevalence by LGAs in Oyo State 2001-2005**

| LGAs              | 2001      | 2002      | 2003      | 2004      | 2005      |
|-------------------|-----------|-----------|-----------|-----------|-----------|
| Afijo             | 262       | 239       | 103       | No Report | <b>19</b> |
| Akinyele          | No Report | No Report | No Report | 1558      | 496       |
| Atiba             | No Report | No Report | No Report | No Report | No Report |
| Atisbo            | 26        | 153       | 391       | 624       | 335       |
| Egbeda            | No Report | 295       | 195       | 216       | 303       |
| Ibadan North      | 112       | No Report | 11        | 2041      | 31        |
| Ibadan North East | No Report | 31        | No Report | 229       | 2204      |
| Ibadan North West | 10        | No Report | 73        | No Report | No Report |
| Ibadan South East | No Report | 113       | No Report | No Report | No Report |
| Ibadan South West | 61        | No Report | No Report | 60        | 40        |
| Ibarapa East      | 16        | 75        | 72        | 31        | No Report |
| Ibarapa North     | 89        | 5         | No Report | No Report | No Report |
| Ibarapa Central   | 126       | 21        | No Report | No Report | No Report |
| Ido               | 72        | 187       | 20        | 81        | 107       |
| Irepo             | 117       | No Report | 72        | 10        | No Report |
| Iseyin            | 658       | 177       | 507       | 184       | 510       |



|                |           |           |           |           |           |
|----------------|-----------|-----------|-----------|-----------|-----------|
| Itesiwaju      | 266       | 54        | 156       | 614       | 367       |
| Iwajowa        | 116       | 2         | 7         | No Report | No Report |
| Kajola         | 614       | 74        | 1622      | 502       | 243       |
| Lagelu         | No Report | 308       | No Report | No Report | 10        |
| Ogbomoso North | No Report | No Report | No Report | 4         | 20        |
| Ogbomoso South | No Report | No Report | No Report | 32        | 75        |
| Ogo Oluwa      | No Report | No Report | No Report | No Report | No Report |
| Olorunsogo     | No Report | No Report | No Report | 94        | 53        |
| Oluyole        | No Report | No Report | No Report | 36        | No Report |
| Ona Ara        | No Report | No Report | No Report | No Report | No Report |
| Oorelope       | No Report | No Report | No Report | No Report | No Report |
| Oriire         | 531       | 51        | 107       | No Report | No Report |
| Oyo East       | 63        | 130       | 356       | 334       | No Report |
| Oyo West       | No Report | No Report | No Report | 205       | 45        |
| Saki East      | 292       | No Report | No Report | 742       |           |
| Saki West      | 445       | 80        |           | 110       |           |
| Surulere       | 504       | 813       | 2751      | 260       |           |
| Total          | 4380      | 2808      | 6443      | 7967      | 4858      |

Source: Ministry of Health, Department of Planning

Table 44 shows the comparative analysis of data on routine immunisation in the State Health facility from 2001-2005. In the year 2001, the percentage of children aged 0-23 months immunised against BCG, Oral Polio increased from 32.4% BCG; 19% Oral Polio in 2003, and drastically reduced to 22% BCG, 11% Oral Polio in 2005. In addition, the percentage coverage of DPT increased in the year 2002 with 23% and declined to 6.9% in the year 2003, and later increased to 14% in the year 2005. The percentage coverage of measles rose from 20% in the year 2001 to 28% in the year 2003 and gradually dropped to 18% in the year 2005.

The total number of women of reproductive age (15-49) year, immunised against tetanus declined yearly. For yellow fever, the total number of children under 5 year, immunised against the disease, declined from 30824 in the year 2001 to 11638 in the year 2004 and rose to 50611 in the year 2005.

Generally, the routine immunisation in the State had declined since 2004, firstly, only 27 LGAs reported when collating the data and more so there is a need for public awareness of routine immunisation. It shows that people are waiting for National Immunisation Day. In addition, State

and Local Governments need support through the provision of infrastructures facilities for proper routine immunisation, improve logistic support, and ensure regular supply of the Antigen.

**Table 44: Comparative table of Immunisation coverage in Oyo State Health Facilities 2001-2005**

| Type of Immunisation | Age Distribution                      | 2001   | 2002   | 2003   | 2004   | 2005   |
|----------------------|---------------------------------------|--------|--------|--------|--------|--------|
| Projected Population | 0-23Months                            | 366029 | 376278 | 386814 | 397644 | 408778 |
| B.C.G                | 0-11 Months                           | 56,075 | 88378  | 81602  | 58074  | 53650  |
|                      | 12-23 Months                          | 21,265 | 29368  | 43811  | 19538  | 34379  |
|                      | Total Children Immunised (BCG)        | 77,340 | 117746 | 125413 | 77612  | 88209  |
|                      | % Population of Children Immunised    | 21%    | 31%    | 32.4%  | 20%    | 22%    |
| Oral Polio           | 0-11 Months                           | 22,379 | 45410  | 56537  | 39001  | 32136  |
|                      | 12-23 Months                          | 17808  | 13246  | 15570  | 11507  | 13420  |
|                      | Total Children Immunised (Oral Polio) | 40187  | 58656  | 72107  | 50508  | 45556  |
|                      | % Population of Children Immunised    | 11%    | 16%    | 19%    | 13%    | 11%    |
| DPT                  | 0-11 Months                           | 41294  | 75411  | 14928  | 39002  | 42592  |
|                      | 12-23 Months                          | 18707  | 11631  | 8793   | 12460  | 15645  |
|                      | Total Children Immunised (DPT)        | 60001  | 87042  | 23721  | 51462  | 58237  |
|                      | % Population of Children Immunised    | 16%    | 23%    | 6%     | 13%    | 14%    |
| Measles              | 0-11 Months                           | 50670  | 68444  | 66985  | 26731  | 48819  |
|                      | 12-23 Months                          | 20595  | 30486  | 40036  | 13566  | 23328  |

|                          |                                                                                                  |                                 |                                |                                |                               |                                 |
|--------------------------|--------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|---------------------------------|
|                          | Total Children Immunised (MEASLES)<br>% Population of Children Immunised                         | 71256<br>20%                    | 98930<br>26%                   | 107297<br>28%                  | 40297<br>10%                  | 72147<br>18%                    |
| Projected Population     | 15-49 YRS Women                                                                                  |                                 |                                |                                |                               |                                 |
| Tetanus Toxoid           | Women of Reproductive age Immunised (T.T) % of Women of Reproductive Age Immunised               | 249247                          | 244691                         | 211473                         | 99101                         | 124088                          |
| Projected Population     | 9-59 Months                                                                                      |                                 |                                |                                |                               |                                 |
| Yellow Fever             | 9-23 Months<br>24-59 Months<br>>5YRS<br>Total<br>Children (9-59 Months) Immunised (yellow fever) | 13033<br>13747<br>4044<br>30824 | 10391<br>5661<br>1100<br>17152 | 11327<br>5504<br>6409<br>23240 | 7410<br>2873<br>1355<br>11638 | 25265<br>17483<br>7863<br>50611 |
| Projected Population     | All ages                                                                                         |                                 |                                |                                |                               |                                 |
| Cerebrospinal Meningitis | All ages % Immunised                                                                             | 11937                           | 9903                           |                                | 413                           | 337                             |
| Hepatitis B              | All Ages % Immunised                                                                             | 7048<br>20 LGAs Submitted       | 2412<br>25 LGAs Submitted      | 24 LGAs Submitted              | 10885<br>23 LGAs Submitted    | 45324<br>28 LGAs Submitted      |

Source: Ministry of Health; Department of Planning

Table 45 highlights ten commonest diseases. This shows the number of cases for each of the ten diseases from the year 2001 to 2005. Malaria and Diarrhoea (SWB) are the two leading diseases among others.

**Table 45: Commonest communicable diseases in Oyo State, 2001-2005**

| 2001              |        | 2002            |        | 2003            |        | 2004            |        | 2005            |        |
|-------------------|--------|-----------------|--------|-----------------|--------|-----------------|--------|-----------------|--------|
| DISEASES          | CASES  | DISEASES        | CASES  | DISEASES        | CASES  | DISEASES        | CASES  | DISEASES        | CASES  |
| Malaria           | 163932 | Malaria         | 250444 | Malaria         | 338420 | Malaria         | 235994 | Malaria         | 188105 |
| Diarrhoea (SWB)   | 18815  | Diarrhoea (SWB) | 27329  | Diarrhoea (SWB) | 35041  | Diarrhoea (SWB) | 16338  | Diarrhoea (SWB) | 17700  |
| Measles           | 6579   | Other Injuries  | 16195  | Other Injuries  | 16777  | Measles         | 9284   | Pneumonia       | 4858   |
| Pneumonia         | 5368   | Accident        | 10208  | Gonorrhoea      | 14120  | Pneumonia       | 7912   | Typhoid         | 4806   |
| Skin Diseases     | 4770   | Measles         | 8630   | Accident        | 11804  | Typhoid         | 5128   | Diarrhoea (WB)  | 4742   |
| Diarrhoea         | 4366   | Skin diseases   | 7926   | Hypertension    | 10852  | Diarrhoea (WB)  | 2993   | Measles         | 4367   |
| Malnutrition      | 2616   | Pneumonia       | 6321   | Measles         | 10634  | STD             | 1193   | Pertusis        | 2683   |
| Ear, Nose, Throat | 2621   | Malnutrition    | 5799   | Pneumonia       | 8543   | Pertusis        | 577    | Malnutrition    | 1658   |
| Hypertens         | 2408   | Diarrhoea (WB)  | 5688   | Skin Disease    | 8021   | Gonorrhoea      | 552    | STD             | 400    |
| Pertusis          | 1451   | Hypertension    | 4513   | Diarrhoea (WB)  | 6856   | Cholera         | 497    | Cholera         | 340    |

Source: Ministry of Health; Department of Planning

Table 46 gives the record of HIV/AIDS blood screening in Oyo State from 2001 to 2004. The total screened patient was highest in 2003 with 12,466 and the lowest of 8,786 in 2002. The total

screened patient traveller was highest in 2001 with 4399 while the lowest was 1989 in 2003. HIV positive donor was highest in 2003 with 153 while the lowest was 76 in 2002.

**Table 46: Record of HIV/AIDS Blood screening in Oyo State 2001-2004**

| Years | Total screened | Total screened patient travellers | % Total screened to patient travellers | Grand total screened blood samples | Total HIV positive donors | % HIV positive donors | Total patient travellers HIV positive | % Patient travellers HIV positive | Grand Total blood samples HIV positive | % Grand total HIV positive |
|-------|----------------|-----------------------------------|----------------------------------------|------------------------------------|---------------------------|-----------------------|---------------------------------------|-----------------------------------|----------------------------------------|----------------------------|
| 2001  | 8860           | 4399                              | 33.20%                                 | 13259                              | 113                       | 1.20%                 | 485                                   | 11.02%                            | 598                                    | 4.50%                      |
| 2002  | 8786           | 2799                              | 24.20%                                 | 11585                              | 76                        | 0.90%                 | 249                                   | 8.90%                             | 325                                    | 2.80%                      |
| 2003  | 12466          | 1989                              | 13.80%                                 | 14455                              | 153                       | 1.2%                  | 272                                   | 13.6%                             | 425                                    | 3.00%                      |
| 2004  | 9262           | 2238                              | 19.40%                                 | 11500                              | 81                        | 0.9%                  | 363                                   | 16.20%                            | 444                                    | 3.90%                      |
| Total | 39374          | 11425                             | 90.6%                                  | 50799                              | 423                       | 4.2%                  | 1369                                  | 49.72%                            | 1792                                   | 14.2%                      |

Source: Oyo State Hospital Management Board, Laboratory Unit

In Table 47, the amount of health budget to the state budget was very low. This is an indication that the health sector was not accorded recognition in the state. In spite of the low allocation to the health sector, the actual released of the fund to the health sector from the actual health budget was less than 75% in the recurrent expenditure and less than 65% in the capital expenditure in each year. In both cases, the actual released of health budget fall short of the allocation to the health budget. The percentage of the budget of the state on healthcare services to the overall state budget is relatively low and has serious effect on intergovernmental relations.

**Table 47: Summary of Oyo State Health Budget 2001-2005**

| Detail of Expenditure | 2001 | 2002 | 2003 | 2004 | 2005 |
|-----------------------|------|------|------|------|------|
|                       |      |      |      |      |      |

|                       |                   |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Recurrent Expenditure |                   |                   |                   |                   |                   |
| State Budget          | 12,064,429,000.00 | 13,560,022,550.00 | 16,016,516,885.00 | 19,065,083,100.00 | 20,267,777,082.00 |
| Health Budget         | 1,398,795,000     | 1,783,830,000     | 1,955,888,500     | 2,434,704,000     | 2,255,521,000     |
| Actual Released       | 845,363,221.49    | 1,260,956,463     | 1,433,014,963.36  | 1,638,757,193.72  | 1,501,646,494.32  |
| % Actual Released     | 60.44%            | 70.69%            | 73.27%            | 67.31%            | 66.58%            |
| Capital Expenditure   |                   |                   |                   |                   |                   |
| State Budget          | 8,274,836,000     | 12,992,554,000    | 12,559,875,000    | 15,445,030,400    | 19,676,640,000    |
| Health Budget         | 694,300,000       | 960,000,000       | 1,180,850,000     | 1,060,000,000     | 1,358,000,000     |
| Actual Released       | 480,017,556.70    | 486,748,528       | 546,877,295       | 615,085,484.91    | 772,941,028.76    |
| % Actual Released     | 69.14%            | 50.70%            | 46.31%            | 58.03%            | 56.92%            |
| Total Expenditure     |                   |                   |                   |                   |                   |
| State Budget          | 20,339,315,000    | 26,552,576,550    | 28,576,391,885    | 34,510,113,500    | 39,944,417,082    |
| Health Budget         | 2,093,095,000     | 2,743,830,000     | 3,136,738,500     | 3,494,704,000     | 3,613,521,000     |
| Actual Released       | 1,325,380,778.19  | 1,747,704,991     | 1,979,892,258.96  | 2,253,842,678.63  | 2,274,587,523.08  |
| % Health Over Budget  | 10.29%            | 10.33%            | 10.98%            | 10.13%            | 9.05%             |
| % Actual Released     | 63.32%            | 63.70%            | 63.20%            | 64.49%            | 62.95%            |

Source: Ministry of Finance, Department of Budget

Table 48 presents the percentage of health budget over the state budget. There was a steady increase in health budget over Oyo state budget between 2001 and 2003. There was a decline in the health budget in 2004.

**Table 48: Percentage Allocation of the health budget in relation to total State Budget 2001-2005**

| Year                                 | 2001   | 2002   | 2003   | 2004   | 2005  |
|--------------------------------------|--------|--------|--------|--------|-------|
| % of Health Budget over State Budget | 10.29% | 10.33% | 10.98% | 10.13% | 9.05% |

Source: Ministry of Finance, Department of Budget

Table 49 presents the health sector allocations between 2015 and 2017. In 2015, Ministry of health has the highest allocation of N259.75 billion while procurement of drugs and other medical supplies has the lowest of N0.93billion. In 2016, the Ministry of health has the highest with N250.06 billion while the lowest was N0.68 billion. It was a common trend in Nigeria Ministries to expend most of their allocations for the payment of salaries, allowances, and overheads, while capital expenditure suffers.

**Table 49: Health sector allocations trend, NGN billion, 2015-2017**

| Health sector allocations                                                                         | 2015   | 2016   | 2017   |
|---------------------------------------------------------------------------------------------------|--------|--------|--------|
| Ministry of Health                                                                                | 259.75 | 250.06 | 308.46 |
| HHIS FGN contribution (excluding Ministry of health & NACA)                                       | 62.99  | 63.30  | 49.46  |
| Purchase of Health/Medical equipment (excluding the Ministry of Health)                           | 13.87  | 23.88  | 9.28   |
| Medical consulting (excluding NACA & Ministry of Health)                                          | 0      | 0      | 0.30   |
| Medical Expenses                                                                                  | 1.41   | 1.30   | 0.98   |
| Rehabilitation/Construction/Repairs-Hospital/Health Centres (excluding Ministry of Health & NACA) | 3.52   | 0.68   | 1.42   |
| Procurement of drugs and other medical supplies (excluding the Ministry of Health)                | 0.93   | 0.76   | 2.13   |
| National Agency for the Control of AIDS (NACA)                                                    | 2.78   | 4.21   | 4.58   |
| State House<br>Medical Centre                                                                     | 0      | 2.83   | 0.33   |
| Counterpart Fund GAVI                                                                             | 3.50   | 3.50   | 3.50   |
| Total                                                                                             | 347.26 | 353.52 | 380.46 |

Source: Budget office

Table 50 indicates states with the biggest expenditure for health (top spenders) like Lagos, Rivers, Kwara, Bauchi, Borno, Ogun, Kaduna, Kano, and Kogi. States with above N5b votes for health are Sokoto, Oyo, Yobe, Nasarawa, Jigawa, Katsina, Delta, Edo, Bayelsa, Akwa Ibom, and Zamfara. States with low expenditure on health are Abia, Osun, Niger, Enugu, Gombe, Anambra, Plateau, and Taraba.

**Table 50: Health budget for states 2018**

| <b>States</b> | <b>Budget</b> |
|---------------|---------------|
| Lagos         | 51.4b         |
| Rivers        | 27b           |
| Kwara         | 26.1b         |
| Bauchi        | 23.4b         |
| Borno         | 19.5b         |
| Ogun          | 15.1b         |
| Kaduna        | 10.5b         |
| Kano          | 10b           |
| Kogi          | 11.6b         |
| Oyo           | 8b            |
| Sokoto        | 7.7b          |
| Yobe          | 7.4b          |
| Nasarawa      | 7.2b          |
| Jigawa        | 6.5b          |
| Katsina       | 6.5b          |
| Delta         | 6.3b          |
| Edo           | 6.2b          |
| Bayelsa       | 5.9b          |
| Akwa Ibom     | 5.7b          |
| Zamfara       | 5b            |
| Abia          | 685m          |
| Osun          | 894m          |
| Niger         | 2b            |
| Enugu         | 2.5b          |
| Gombe         | 2.6b          |
| Anambra       | 2.7b          |
| Plateau       | 4.3b          |
| Taraba        | 4.9b          |

Source: Daily Trust, Friday, August 3, 2018



Table 51 shows the recurrent and capital expenditure in the health sector between 2012 and 2018. The total recurrent expenditure was N1641.41billion while the total capital expenditure was N351.71billion. The implication of this was that government spent more money on the recurrent expenditure than capital expenditure in the health sector.

**Table 51: Health sector allocations trend, NGN billion, 2012-2018**

| Ministry of Health | Recurrent Expenditure | Capital Expenditure | Total   |
|--------------------|-----------------------|---------------------|---------|
| 2012               | 225.76                | 57.01               | 282.77  |
| 2013               | 219.72                | 60.08               | 279.80  |
| 2014               | 214.94                | 49.52               | 264.46  |
| 2015               | 237.08                | 22.67               | 259.75  |
| 2016               | 221.70                | 35.71               | 257.41  |
| 2017               | 252.87                | 55.61               | 308.46  |
| 2018               | 269.34                | 71.11               | 340.45  |
| Total              | 1641.41               | 351.71              | 1993.12 |

Source: Budget office

The data presented on the healthcare service delivery in Oyo state showed a general decline in the number of health personnel, particularly the Doctors, Nurses/Midwives, and other health officers. In some cases, the number of health personnel remained static. The shortage of medical personnel was attributed to poor healthcare facilities and the fact that people are leaving the service of the state. Since effective health service delivery is a function of adequate health personnel, medical equipment, and healthcare facilities among others, the lack or inadequate of these would lead to poor service delivery in the health sector of the state. It was quite evident that the number of medical personnel in 2017 for all categories of the staff was relatively small when compared with the number of local government councils.

The reduction in the daily average attendance of inpatient and outpatient gave the impression that there was poor health service delivery in the public health facilities. In a similar way, there was a decline in Caesarean, Assisted and Normal deliveries in the public health facilities. The researcher claims that people may seek for healthcare service in the private sector the moment the public health facilities are not functioning. In addition, the prevalence of diseases such as Pneumonia in most of the local governments was an evidence of poor service delivery. The available data showed

that there was a decline in the routine immunisation in the state. The percentage of people immunised was relatively low when compared to the total population.

In Oyo state, the spread of communicable diseases such as malaria, diarrhoea, and skin diseases were on the increase. This was an indication of poor service delivery in the state. The data also showed that the percentage of health budget relative to the state budget was as low as 9.05%. The percentage was below the Abuja Declaration agreement of 15% where leaders pledged to commit at least 15% of their annual budgets towards improving health sector (Abuja Declaration 2001). The different cases of healthcare services analysed showed poor healthcare service delivery in the state. There was evidence that the state medical equipment, healthcare facilities, and personnel were inadequate to meet up with the population. This implies that the changing pattern of federalism affects the capacity of the state to deliver services in the health sector.

The figures presented on Oyo state health service delivery are related to intergovernmental relations. Healthcare delivery at the state level requires the joint responsibility of the state and local governments. PHC facilities accounted for the highest number of health facilities in the state. The PHC facilities are found at the local government areas where health facilities users receive treatment. The users of PHC facilities are referred to the state hospitals, teaching hospitals and specialist hospitals for treatment.

### **6.3 Healthcare Service Delivery Agreement**

Article 12 of the International Covenant on Economic, Social, and Cultural Rights (ICESCR)<sup>38</sup> guarantees everyone, the right to the highest attainable standard of physical and mental health. It also imposes obligations on states “to achieve the full realisation of this right” by ensuring the reduction of the stillbirth rate and of infant mortality; the healthy development of the child; and

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<sup>38</sup> International Covenant on Economic, Social and Cultural Rights (ICESCR) accessed at <http://www.ohchr.org/EN/ProfessionalInterest/Pages/CESCR.aspx>. The Constitution of WHO conceptualizes health as “a state of complete physical, mental, and social well-being and not merely the absence of disease or infirmity”. This definition indicates that health is a state of affirmative well-being. See World Health Organization, WHO Constitution, Basic Documents of the World Health Organization, 37<sup>th</sup> edn (1992). See also UN Doc A/CONF 32/8. Similarly, Article 16 of the African Charter on Human and Peoples’ Rights to which Nigeria is a state party provides that: “Every individual shall have the right to enjoy the best attainable state of physical and mental health. States Parties to the present Charter shall take the necessary measures to protect the health of their people and to ensure that they receive medical attention when they are sick.” According to the UN Special Rapporteur on the Right of Everyone to the Enjoyment of the Highest Attainable Standard of Physical and Mental Health, the obligation to respect, protect, and fulfil the right to health is violated when, because of corruption in the health sector, a state makes no progress to achieve the right. UN E/CN 4/2006/48, para 40.

the improvement of all aspects of environmental and industrial hygiene (SERAP 2016, p.1). The provision also required states to take steps progressively to prevent, treat and control the epidemic, endemic, occupational, and other diseases; and create conditions, which would assure to all medical service and medical attention in the event of sickness (SERAP 2016, p.1). Similarly, in 2001, Nigeria hosted the Heads of State of member countries of the African Union where the “Abuja Declaration” agreement was reached during which the leaders pledged to commit at least 15% of their annual budgets to improve their health sector (Abuja Declaration 2001).

In 2012, the percentage of the country’s health sector in the annual budget was 5.95%. In 2018, the government allocated N340.45 billion of the N8.6 trillion-expenditure plan, to the health sector (Healthnews.africa 10 November 2017). This represents 3.9% of the total budget, which is different from the recommendation of the Abuja Declaration. This represents a reduction of 4.23% and 4.16% in 2016 and 2017 budgets respectively (Healthnews.africa 10 November, 2017). A closer look at the budget showed that the government planned to spend N1888 on each citizen for the whole year (2018). Furthermore, the N340.45 billion budgetary allocation was less than the estimated N359.2 billion that Nigerians spend on medical tourism annually (Healthnews.africa 10 November, 2017). The 2018 health budget proposal sets aside N269.34 billion for recurrent expenditure i.e. for operations, wages and salaries, purchase of goods and services, and current grants and subsidies, while N71.11 billion was for capital expenditure (Healthnews.africa 10 November, 2017).

The country is adding only N20 billion to its capital expenditure when compared to N51.1billion earmarked in 2017 (Healthnews.africa 10 November, 2017). A comparison of 2017 and 2018 budget revealed that the country was actively spending less in terms of the proportion since the total budget for 2017 budget was N7.4trillion while that of 2018 budget was N8.6trillion (Healthnews.africa 10 November, 2017).

In terms of ranking, health was twelfth on the priority list as Power, Works and Housing get the highest capital project proposal with N555.88 billion, almost eight times that of health. The World Health Organisation ranked Nigeria 187<sup>th</sup> out of 191 countries in terms of healthcare delivery (Healthnews.africa 10 November, 2017). In addition, one-third of more than 700 health facilities have been destroyed in the country and about 3.7 million people are in need of health assistance

(Healthnews.africa 10 November, 2017) Nigeria was third in high infant mortality rate in the world (Healthnews.africa 10 November, 2017).

The major indicators of health care in Nigeria are life expectancy, infant and maternal mortality rates. Statistics have shown that the level of budgetary allocation cum international grants and aids are not commensurate with the level of healthcare delivery. Between 1999 and 2014, the Nigeria health sector received more than two trillion naira (N2 trillion) (SERAP 2016, p.8). In the same vein, for over sixteen years (1999 to 2014), the government received about three hundred and eight million dollars (\$308million) and one hundred and thirty-eight euros, as grants to support vaccines, immunisation and polio eradication in the health sector (SERAP 2016, p.8). In spite of the funds and grants received by the Nigerian government, the country is still struggling with several outbreaks of diseases and epidemic including Monkeypox, Measles, and Lassa fever, in addition to efforts to end poliomyelitis and tackle the country's noticeably high maternal and child deaths (Healthnews.africa 10 November 2017).

Healthcare facilities (health centres, personnel, and medical equipment) are inadequate in Nigeria, especially in rural areas (Health Reform Foundation 2010; Maternal Mortality 2010; Nigeria Primary Health Care Policies 2010). According to the 2009 Communique of the Nigerian National Health Conference, healthcare system remained weak as evidenced by the lack of coordination, fragmentation of services, dearth of resources including drug and supplies, inadequate and decaying infrastructure, inequity in resource distribution, and access to care and very deplorable quality of care (Nigerian National Health Conference 2009).

In Nigeria, the 2013 National Demographic Health Survey showed that only 28.7% of Nigerians had access to basic sanitation facilities (Africa Health Nigeria 2015). Some health indicators for Nigeria like birth rate, death rate, infant mortality rate, HIV prevalence, HIV deaths, and life expectancy, indicated a high infant mortality rate/poor maternal care, low life expectancy and periodical outbreak of disease (The Library of Congress Country Studies 2010). For example, in 2007, HIV prevalence and HIV deaths were 2.6 million and 170,000 people respectively (The Library of Congress Country Studies 2010). In addition, in 2010, birth rate, death rate, infant mortality rate, and life expectancy were 36.1 per 1000 population; 16.3 per 1000 population; 93.0 per 1000 live births; and 47 years respectively (The Library of Congress Country Studies 2010). Between 2006 and 2010, there was the outbreak of diseases like Cholera and Meningococcal that

affected 29,115 and 17,462 people respectively (Global Alert and Response 2010). Out of this number, 1,191 and 960 died of Cholera and Meningococcal, respectively (Global Alert and Response 2010). Thus, the government has not been able to realise the objectives of Article 12.2 (a)<sup>39</sup>; Article 12.2 (c)<sup>40</sup>; and Article 12.2 (d)<sup>41</sup> of Article 12 of the International Covenant on Economic, Social, and Cultural Rights in the health sector. Consequently, the Nigerian government has not been able to fulfil the three essential elements of availability, accessibility, and acceptability toward improving the health status of the citizens.

#### **6.4 Service Delivery in Education**

The second goal of the MDGs is to achieve Universal Primary Education. Human capital development is vital for the progress and sustainable development of any nation. In such a case, the quality of input depends on the level of literacy of the population, which would help in the rapid social and economic development of a nation (Ajiye 2014). In order to achieve the MDGs in education, the Nigerian government introduced Universal Primary Education (UPE) as a programme that aimed at eradicating illiteracy, ignorance, and poverty, therefore, stimulating and accelerating national development.

Universal Primary Education was launched in 1976, in conformity to the Education for all (EFA). Since then, the Nigerian government made concerted effort towards meeting the 2015 target. This reflected in the enrolment rate in primary education that stood at 87.6 percent in 2006, and 89.6 percent in 2007; and later increased to a gross enrolment of 88.8 percent in 2008 (UNDP Report 2007). The number of pupils that started from Primary One to Primary Five, known as the “survival rate” in 2000, was 97 percent but dropped to 72.3 percent in 2009 (UNDP Report 2007). Lagos

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<sup>39</sup> “The provision for the reduction of the stillbirth rate and of infant mortality and for the healthy development of the child”. According to WHO, the stillbirth rate is no longer commonly used, infant and under-5 mortality rates being measured instead.

<sup>40</sup> “The prevention, treatment and control of epidemic, endemic, occupational and other diseases” requires the establishment of prevention and education programmes for behaviour-related health concerns such as sexually transmitted diseases, in particular HIV/AIDS, and those adversely affecting sexual and reproductive health, and the promotion of social determinants of good health, such as environmental safety, education, economic development and gender equality.

<sup>41</sup> “The creation of conditions, which would assure to all medical service and medical attention in the event of sickness”, both physical and mental, includes the provision of equal and timely access to basic preventive, curative, rehabilitative health services and health education; regular screening programmes; appropriate treatment of prevalent diseases, illnesses, injuries and disabilities, preferably at community level; the provision of essential drugs; and appropriate mental health treatment and care.

State had the highest proportion of students that started Primary One and reached Primary Five (98.7%), while Akwa Ibom State had the lowest (27.1%) (National Bureau of Statistics 2009). At the regional level, South West had the highest with 91.7% and North Central had the lowest with 67.7% in 2009 (National Bureau of Statistics 2009). The introduction of Universal Basic Education in the Fourth Republic marked a turnaround in the eradication of illiteracy in the country, and it is the subject of the next section.

#### **6.4.1 Universal Basic Education**

The administration of President Olusegun Obasanjo introduced the Universal Basic Education (UBE), in September 30, 1999, to eliminate illiteracy in the country (Compulsory Free Universal Basic Education Act 2004) UBE provides compulsory, free universal basic education for all children of primary and junior secondary schools age in the Federal Republic of Nigeria (Compulsory Free Universal Basic Education Act 2004).

Universal Basic Education (UBE) was approved by the federal government of Nigeria in its National Policy on Education. The policy stated that:

Basic education shall be of nine (9) years duration, comprising six (6) years of primary education and three (3) years of junior secondary education. It shall be free and compulsory. It shall also include adult and non-formal education programs at primary and junior secondary education levels for the adults and out-of-school youths (Federal Government of Nigeria 2004, p.13).

The UBE programme was a significant framework aimed at improving the lives of the populace and give access to education of every Nigerian child (UNDP 2005). The programme allowed pupils to spend 6 years in primary school and 3 years in junior secondary school (Kelleher and Isyaku 2008). According to Part 1 section 1 of the Compulsory Free Universal Basic Education Act, 2004 which states that:

Without prejudice to the provisions of item 30 of Part II of the Second Schedule and item 2 (a) of the Fourth Schedule to the 1999 Constitution dealing with primary school education, the Federal Government's intervention under this Act shall only be an assistance to the States and Local Governments in Nigeria for the purposes of uniform and qualitative basic education throughout Nigeria (Compulsory Free Universal Basic Education Act 2004).

The UBE Act of 2004 recognised the state and local governments as the levels of government that are responsible for primary school education. However, the federal government complements the state and local governments through the provision of the intervention fund. In an interview with the Deputy Director of one of the State Universal Basic Education (SUBEB), he disclosed that SUBEB implemented the federal government projects at the state level as directed by the federal government (Personal Interview V, February 26, 2018). He added that the federal government solely provided the intervention fund (Personal Interview V, February 26, 2018).

This act of self-financing of primary school education projects, where the federal government targeted specific projects at the state level without regard to the needs of the locality, has made a mockery of the UBE (SERAP 2007). Therefore, there was a duplication of projects, which amounted to wastage of resources. In spite of the counterpart and interventionist funds made available to UBEC, accessibility of Nigerian children to education is relatively low (SERAP 2007).

In the petition, dated 15 January 2007, to the Independent Corrupt Practices and Other Related Offences Commission (ICPC), SERAP stated, “despite reported activities and spending by the UBEC, more than 5 million Nigerian children still have no access to primary education” (SERAP, 2007). In 1999, the estimated number of children in primary school age in Nigeria was 19.5 million. Of this, 15.7 million were in school while the remaining 3.8 million were on the streets (International Bureau for Education 1999).

The 2016/2017 Multiple Indicator Survey (MICS5) released by the National Bureau of Statistics and UNICEF, revealed a steady decline in primary schools’ enrolment, and an increase in the number of out of school children in the country, especially in states in the North East and North West (New Telegraph, 1 May 2018). The survey further revealed that the current percentage of children enrolled in a primary school in the country was 39.4%. However, it showed that the net attendance ratio for children within primary and secondary schools age bracket, who entered into the first grade of primary and secondary schools have decreased from 70.1% to 60.9% and from 54.2% to 46.9% respectively (New Telegraph, 1 May 2018). The primary school completion rate, which was formerly 85.5%, had also reduced to 63%, while the transition rate from primary to secondary school witnessed drastic downturn from 74% to 49% (New Telegraph, 1 May 2018).

The decline in the pupils' enrolment in primary and secondary schools has serious implications for intergovernmental relations. The State Universal Basic Education Board is to implement the various programmes of Universal Basic Education Commission. A decline in pupils' enrolment in primary schools means that SUBEB would reduce the staff strength by laying off some workers. In other words, any federal government policy towards employment of new staff has to be put on hold. The decline in enrolment of primary school would lead to decline in the enrolment of secondary school because state government get their inputs (i.e. pupils' enrolment) from the various schools within the local government education authorities (LGEA). The declining rate in pupil's enrolment implied that SUBEB needed to cut down costs associated with the programmes of government at the state and local levels. Such reduction in cost would erode the community support of the state to the local governments. Therefore, the state government would be constrained to alter their programmes at the state and local levels. Subsequently, there would be an increase in the number of children out of school age. The overall effect is that the Millennium Development Goal of eradicating illiteracy would be defeated. Also, a change in programme of SUBEB associated with reduction in cost at the state and local levels means that the state may not be able to have access to the Universal Basic Education Commission's intervention fund in the succeeding years particularly when the state has not finished expending the current budgetary allocations.

A comprehensive report of the Department for International Development (DFID) on education in Nigeria stated thus:

Nigeria's education system faces a multi-dimensional crisis. Net primary school enrolment is about 65% and disproportionately large numbers of girls are out of school. Quality is also poor...Pupil-teacher ratios are particularly high in rural areas, textbooks are in limited supply and more than 50% of schools are in need of some renovation. Poor management of resources is at the root of the crisis. Only 50% of the funding available from the Universal Basic Education Commission's intervention fund (the main source of funding for basic education) has so far been spent at state level... In some states of northern Nigeria, less than one-third of school-age girls attend primary school, with even lower ratios at the secondary level ([http://www.dfid.gov.uk/Where-we-work/Africa-West\\_Central/Nigeria/Major\\_Challenges/](http://www.dfid.gov.uk/Where-we-work/Africa-West_Central/Nigeria/Major_Challenges/))



### 6.4.1.1 Osun State Universal Basic Education

Each state had the mandate to establish the State Universal Basic Education Board (SUBEB). The legislature in each of the states had the mandate to prescribe, by law, the composition of the Board (Part IV, Section 12(1 and 2) Universal Basic Education Act 2004). The Act empowered each state to provide basic education to pupils in the first nine years of education i.e. between primary one and the first three years of Junior Secondary School ((Personal Interview V, February 26, 2018).). A law enacted by the State House of Assembly, established the Osun State Universal Basic Education in 2005. Thus, the basic idea of primary education was literacy and numerals. The establishment of SUBEB has influenced the enrolment of pupils, increased pupils' retention, fastrack the completion rate and ensures easy access to basic education than before ((Personal Interview V, February 26, 2018).

Table 52 shows the trend of pupils' enrolment in primary schools in Osun state. A steady increase was recorded from 382,492 in 2015 to 303,172 in 2016. However, there was a decline in pupils' enrolment in the state to 218,099 in 2017.

**Table 52: Summary of pupils' enrolment for primary schools in Osun State 2011-2017**

| Year      | Number of Pupils |
|-----------|------------------|
| 2011/2012 | 350918           |
| 2012/2013 | 360103           |
| 2013/2014 | 356453           |
| 2014/2015 | 382492           |
| 2015/2016 | 303172           |
| 2016/2017 | 218099           |
| TOTAL     | 1,971,237        |

**Source: Osun State Universal Basic Education 2017**

Table 53 shows teachers' enrolment for primary schools in Osun State. The highest teachers' enrolment was in Osogbo LGEA with 631. Iwo and Olorunda LGEAs followed this with 583 and 524 respectively. The lowest teachers' enrolment was in Boluwaduro with 115 pupils.

**Table 53: Teachers' enrolment for primary schools in Osun State 2018**

| LGEA            | No. of Teachers |
|-----------------|-----------------|
| Atakunmosa East | 236             |

|                      |       |
|----------------------|-------|
| Atakunmosa West      | 242   |
| Ayedaade             | 456   |
| Ayedire              | 254   |
| Boluwaduro           | 115   |
| Boripe               | 302   |
| Ede North            | 357   |
| Ede South            | 304   |
| Egbedore             | 256   |
| Ejigbo               | 442   |
| Ife Central          | 464   |
| Ife East             | 393   |
| Ife North            | 326   |
| Ife South            | 355   |
| Ifedayo              | 145   |
| Ifelodun             | 402   |
| Ila                  | 213   |
| Ilesa East           | 346   |
| Ilesa West           | 392   |
| Irepodun             | 284   |
| Irewole              | 438   |
| Isokan               | 330   |
| Iwo                  | 583   |
| Obokun               | 305   |
| Odo-Otin             | 308   |
| Ola-Oluwa            | 277   |
| Olorunda             | 524   |
| Oriade               | 438   |
| Orolu                | 211   |
| Osogbo               | 631   |
| Ife East Area Office | 326   |
| Total                | 10655 |

**Source: Osun State Universal Basic Education 2018**

Table 54 indicates the trends in the Universal Basic Education Intervention Fund in Osun state. There was a steady increase in the UBE intervention fund from 2010 with 622,781,965.64 to 1,030,797,297.30 in 2013. There was a decline in the counterpart fund in 2014 and an increase in 2016 from 1,042,027,027.02 to 1,286,313,183.55 in 2017.

**Table 54: Osun State Universal Basic Education Expenditure 2010-2017**

|             |                                                      |
|-------------|------------------------------------------------------|
| Particulars | Counterpart fund received from Osun State Government |
|-------------|------------------------------------------------------|

|                            |                  |
|----------------------------|------------------|
| 2010 UBE Intervention Fund | 622,781,965.64   |
| 2011 UBE Intervention Find | 872,527,306.70   |
| 2012 UBE Intervention Fund | 852,936,713.92   |
| 2013 UBE Intervention Fund | 1,030,797,297.30 |
| 2014 UBE Intervention Fund | 952,297,297.30   |
| 2015 UBE Intervention Fund | 876,756,756.76   |
| 2016 UBE Intervention Fund | 1,042,027,027.02 |
| 2017 UBE Intervention Fund | 1,286,313,183.55 |

**Source: Osun State Universal Basic Education 2017**

Table 55 presents different categories of books provided to the pupils at the primary school level. The books provided include computer science (50,000 copies); assorted laboratory materials (27,000 copies); English language (13,000 copies), Mathematics (1,200 copies); Verbal reasoning (1,800 copies); and Verbal Quantitative (1,800 copies).

**Table 55: Books provided by Osun State Universal Basic Education 2006-2010**

| Title of Textbooks                               | Number of Copies |
|--------------------------------------------------|------------------|
| Computer Science Textbooks for Grades 1-6        | 50,000           |
| Assorted Laboratory Materials for Grades 5 and 6 | 27,000           |
| English Language for MAN for Grades 2 and 3      | 13,000           |
| Learn English for Grades 1-6                     | 1,500            |
| Learn Mathematics for Grades 1-6                 | 1,200            |
| Verbal Reasoning for Grades 1-6                  | 1,800            |
| Verbal Quantitative for Grades 1-6               | 1,800            |
| Different types of Charts                        | 250              |

Source: Osun State Universal Basic Education 2010

Table 56 shows stationeries provided by Osun State Basic Education Board in 2017. Osun SUBEB provided 25,600 teachers lesson notes; 25,600 teachers lesson plan; 10,655 teachers guide; 1,244 policy guidelines; 30,000 cartons of chalk; 300 cartons of whiteboard marker; 1,500 packets of Blue Biro; 1,500 packets of Red Biro; 2,150 Dairies; 1,500 Attendance register; and 2,150 Admission register.

**Table 56: Stationeries provided by Osun State Basic Education Board 2017**

|                      |                      |                |                    |                        |                   |                    |                  |                  |         |                     |                    |
|----------------------|----------------------|----------------|--------------------|------------------------|-------------------|--------------------|------------------|------------------|---------|---------------------|--------------------|
| Teachers Lesson Note | Teachers Lesson Plan | Teachers Guide | Policy Guide Lines | Policy Guide on CBS MC | Chalks            | White Board Marker | Blue Biro        | Red Biro         | Dairies | Attendance Register | Admission Register |
| Yearly               | Yearly               | 2017           | 2017               | 2017                   | Yearly            | Yearly             | Yearly           | Yearly           | Yearly  | Yearly              | Yearly             |
| 25600                | 25600                | 10655          | 1244               | 1244                   | 30,000<br>Cartons | 300<br>Cartons     | 1,500<br>Packets | 1,500<br>Packets | 2,150   | 2,150               | 2,150              |

Source: Osun State Universal Basic Education 2018

Table 57 indicates the various construction and rehabilitation projects as well as instructional materials, individually or jointly provided by UBEC and SUBEC. The projects embarked on by SUBEB include construction of classrooms, repair, and renovation of existing structures, provision of instructional materials etc.

**Table 57: Osun State Universal Basic Education Board projects' implementation 2010 to 2018**

| Year | Name of Project | Project Description                                                         | Implementation Agency | Cost (N)      |
|------|-----------------|-----------------------------------------------------------------------------|-----------------------|---------------|
| 2010 | Construction    | Construction of eight 1000-Capacity Model Middle school with all facilities | UBEC/SUBEB            | 1,309,295,975 |
| 2011 | Construction    | Construction of eleven 900 Capacity Model primary school                    | UBEC/SUBEB            | 1322128317    |
| 2012 | Construction    | Construction of 154 Model classroomms Block                                 | UBEC/SUBEB            | 677924955     |
| 2013 | Construction    | Construction of 117 classrooms Block                                        | UBEC/SUBEB            | 450268002     |
| 2013 | Construction    | Construction of three 900 Capacity                                          | UBEC/SUBEB            | 315690795     |

|      |                |                                                       |            |             |
|------|----------------|-------------------------------------------------------|------------|-------------|
|      |                | Quadrangle blocks of classrooms                       |            |             |
| 2014 | Construction   | Construction of 44 classrooms Block                   | UBEC/SUBEB | 396487818   |
| 2014 | Construction   | Construction of 12 classrooms Block                   | SUBEB      | 40735180.10 |
| 2014 | Rehabilitation | Repair and renovation of classrooms                   | UBEC/SUBEB | 62799288.50 |
| 2014 | Rehabilitation | Repair and renovation of classrooms                   | SUBEB      | 116460372   |
| 2015 | Construction   | Construction of 16 classrooms fenced with metal gates | UBEC/SUBEB | 162945318   |
| 2015 | Construction   | Construction of 2 Blocks of 10 classrooms             | SUBEB      | 111092552   |
| 2015 | Rehabilitation | Repair and renovation of 33 blocks of 106 classrooms  | UBEC/SUBEB | 290452918   |
| 2015 | Rehabilitation | Repair and renovation of existing structures          | SUBEB      | 508430058   |
| 2015 | Fencing        | Construction of Block well fence with metal gates     | UBEC/SUBEB | 56339574.20 |
| 2015 | Fencing        | Construction of Block well fence with metal gates     | SUBEB      | 21207510    |
| 2016 | Toilet         | Construction of Toilet                                | SUBEB      | 588764358   |
| 2016 | Borehole       | Drilling of Borehole                                  | SUBEB      | 22584600    |
| 2017 | Construction   | Construction of Block Well fence with a metal gate    | SUBEB      | 82092174.80 |
| 2017 | Running grant  | Grant for running of schools                          | SUBEB      | 1369283400  |

|      |                         |                                                    |       |           |
|------|-------------------------|----------------------------------------------------|-------|-----------|
| 2018 | Instructional materials | Provision of instructional materials               | SUBEB | 174000000 |
| 2018 | Furniture               | Supply of students/Pupils and Teachers' Furniture  | SUBEB | 966716330 |
| 2018 | Others                  | Procurement and Installation of 100KVA Transformer | SUBEB | 41160000  |
|      |                         |                                                    |       |           |

**Source: Osun State Universal Basic Education Board**

The data on various construction and rehabilitation projects as well as instructional materials, individually or jointly provided by UBEC and SUBEC showed an increase in the number of pupils' enrolment between 2011 and 2016 and a decline in the enrolment of pupils between 2016 and 2017. The implication of this was that the number of school-age pupils that were out of school has increased. Although, there was a flow of counterpart fund from the federal government to the state government between 2010 and 2017 for the implementation of the SUBEB projects, yet, the data showed that instructional and learning materials were relatively very small considering the pupils' enrolment in the state. The various construction and projects rehabilitation embarked upon between 2010 and 2018 were not adequate to achieve the eight goals of MDGs of allowing pupils in the first nine years of education to have access to education.

The classrooms facilities provided would result in wastage with a large number of school-age pupils out of school. Therefore, service delivery function in education has suffered a serious setback, particularly with the insufficient teachers' enrolment at the local government levels. The delivery of quality education is a function of adequate trained teachers. The researcher claims that the state lacked the capacity to deliver services in education due to a large number of pupils of school age that had no access to education. The next section gives the analysis of service delivery function in education in Oyo state. Effective service delivery in education requires adequate and qualified trained teachers who would be able to impact on the pupils the required skills and knowledge. Unfortunately, the data presented showed that there was inequality in the teachers' enrolment among the local governments. While some local governments had a larger number of

teachers' enrolment, others had relatively low teachers' enrolment. Such inadequacy in the teachers' enrolment would affect pupils' access to quality education. Thus, the state becomes incapacitated to deliver services to the school age pupils. The next section gives the analysis of service delivery function in education in Oyo state.

#### **6.4.1.2 Oyo State Universal Basic Education**

The UBE programme was launched in 1999 and passed into law in 2004 which led to the establishment of the Oyo State Universal Basic Education. State Universal Basic Education was to monitor and supervise projects of UBE at the state level. Table 58 shows the number of primary schools, teachers' enrolment and pupils' enrolment in Oyo State UBEC between 2000 and 2017. There was a steady increase in the teachers' enrolment from 18,884 in 2000 to 28,374 in 2009. However, teachers' enrolment experienced drastic reduction with 26,028; 25,919; 25,142; 24,954; 24,104; 26,026; 23,116; and 22,520 in 2010, 2011 2012, 2013, 2014, 2015, 2016, and 2017, respectively. Similarly, there was an increase in the pupils' enrolment from 844,758 in 2000 to 1,709,667 in 2016. A shortfall occurred in 2017 with 1,506,411 pupils.

**Table 58: Number of Primary Schools, Teachers' Enrolment and Pupils' Enrolment in Oyo State Universal Basic Education Board 2000-2017**

| <b>Year</b> | <b>No of Primary Schools</b> | <b>Primary School Teachers' Enrolments</b> | <b>Primary School Pupils' Enrolment</b> |
|-------------|------------------------------|--------------------------------------------|-----------------------------------------|
| 2000        | 1703                         | 18884                                      | 844758                                  |
| 2001        | 1707                         | 22029                                      | 848153                                  |
| 2002        | 1719                         | 21687                                      | 862584                                  |
| 2003        | 1728                         | 19511                                      | 943616                                  |
| 2004        | 1795                         | 22238                                      | 945007                                  |
| 2005        | 1940                         | 28900                                      | 939920                                  |
| 2006        | 2028                         | 28695                                      | 942504                                  |
| 2007        | 2115                         | 28435                                      | 1002653                                 |
| 2008        | 2115                         | 28360                                      | 1005241                                 |
| 2009        | 2115                         | 28374                                      | 1009193                                 |
| 2010        | 2195                         | 26028                                      | 1009573                                 |
| 2011        | 2236                         | 25919                                      | 1009862                                 |
| 2012        | 2260                         | 25142                                      | 1060842                                 |
| 2013        | 2339                         | 24954                                      | 1088639                                 |
| 2014        | 2371                         | 24104                                      | 1202694                                 |
| 2015        | 2378                         | 26026                                      | 1511161                                 |
| 2016        | 2375                         | 23116                                      | 1709667                                 |

|              |      |       |         |
|--------------|------|-------|---------|
| 2017         | 2409 | 22520 | 1506411 |
| <b>Total</b> |      |       |         |

**Source: Oyo State Universal Basic Education Board 2017**

Table 59 presents the SUBEB budget in Oyo state between 2013 and 2018. The 2013 and 2014 budget was 2.4b and 3.4b respectively. The amount was reduced to N2.9b (2015) and N2.1b (2016). A steady increase occurred in 2017 with N4.2b and N8.3b in 2018.

**Table 59: Oyo State Universal Basic Education Board Budget 2013-2018**

| Year | Amount Budgeted  |
|------|------------------|
| 2013 | 2,490,800,601.44 |
| 2014 | 3,453,300,601.44 |
| 2015 | 2,935,882,000.00 |
| 2016 | 2,193,089,700.00 |
| 2017 | 4,239,182,057.73 |
| 2018 | 8,367,693,636.69 |

**Source: Oyo State Universal Basic Education Board 2018**

The data presented indicated a steady increase in the number of primary schools between 2000 and 2017. A total of 706 primary schools were added to the existing schools. The number of schools was considered inadequate with the population of Oyo state. A decline in the teachers' enrolment indicated that there would be insufficient teachers to meet up with the additional established schools. In addition, pupils' enrolment showed a steady increase between 2000 and 2016 with a sharp decline in 2017. Such a decline in pupils' enrolment would mean that the number of pupils of school age that were out of school was on the increase. Therefore, some pupils did not have access to education, and this has not made the state to achieve the MDGs in universal primary education. The next section gives the analysis of service delivery in education in Ondo state.

#### **6.4.1.3 Ondo State Universal Basic Education**

Ondo state Universal Basic Education was established to coordinate the implementation of UBEC program at the state level. The State UBEC was to monitor and supervise the projects undertaken by the federal government at the state level. Table 60 presents the number of primary schools, teachers' and pupils' enrolments in each of the local government in Ondo state in 2018. The LGEA with the highest number of schools was Ondo West LGEA with 104 schools, followed by Odigbo



LGEA with 101 schools. Akoko South East has the lowest with 24 schools. Akure South has the highest number of teachers' enrolment with 865, followed by Ondo West and Ilaje, with 781 and 644, respectively. Irele has the lowest teachers' enrolment of 144. In terms of pupils' enrolment, Ilaje has the highest with 97,462, followed by Okitipupa and Akure South with 47,450 and 27,774, respectively. Akoko South East has the lowest with 5836 pupils.

**Table 60: Number of Primary schools, Teachers' enrolment and Pupils' enrolment in Ondo State Universal Basic Education Board 2018 by Local Government**

| Local Government  | No of Primary Schools | Teachers' Enrolments | Pupils' enrolment for primary |
|-------------------|-----------------------|----------------------|-------------------------------|
| Akoko North East  | 45                    | 425                  | 7181                          |
| Akoko North West  | 59                    | 458                  | 11540                         |
| Akoko South East  | 24                    | 207                  | 5836                          |
| Akoko South West  | 54                    | 587                  | 25229                         |
| Akure North       | 58                    | 380                  | 10425                         |
| Akure South       | 91                    | 865                  | 27774                         |
| Ese-Odo           | 69                    | 147                  | 17676                         |
| Idanre            | 71                    | 283                  | 10242                         |
| Ifedore           | 48                    | 376                  | 6725                          |
| Ilaje             | 100                   | 644                  | 97462                         |
| Ile-Oluji/Okeigbo | 79                    | 390                  | 14371                         |
| Irele             | 62                    | 144                  | 17346                         |
| Odigbo            | 101                   | 628                  | 26028                         |
| Okitipupa         | 89                    | 585                  | 47450                         |
| Ondo East         | 49                    | 326                  | 6926                          |
| Ondo West         | 104                   | 781                  | 20073                         |
| Ose               | 56                    | 257                  | 8651                          |
| Owo               | 84                    | 518                  | 19101                         |
| <b>Total</b>      | <b>1243</b>           | <b>7569</b>          | <b>382355</b>                 |

Source: Ondo State Universal Basic Education Board 2018

Table 61 indicates the enrolment of pupils in primary schools in the state between 2009 and 2013. One common trend during this period was that Ondo West LGEA had the highest number of pupils from 2009 to 2012 while Akure North LGEA had the lowest. In 2013, Odigbo LGEA had the highest pupils' enrolment of 106,293 and the lowest was from Akoko South East with 30,677 pupils.

**Table 61: Pupils' enrolment for primary schools in Ondo State 2009-2013**

| LGEA | 2009 | 2010 | 2011 | 2012 | 2013 |
|------|------|------|------|------|------|
|------|------|------|------|------|------|

|                   |               |               |               |               |                |
|-------------------|---------------|---------------|---------------|---------------|----------------|
| Akoko North East  | 49809         | 49809         | 49809         | 50414         | 65274          |
| Akoko North West  | 56370         | 56370         | 56370         | 56663         | 93672          |
| Akoko South East  | 22946         | 22946         | 22946         | 46400         | 30677          |
| Akoko South West  | 58834         | 58834         | 58834         | 58834         | 63319          |
| Akure North       | 14826         | 14826         | 14826         | 15395         | 49789          |
| Akure South       | 71521         | 71521         | 71521         | 72293         | 95555          |
| Ese Odo           | 30049         | 30049         | 30049         | 30764         | 79188          |
| Idanre            | 22916         | 22916         | 22916         | 22916         | 58913          |
| Ifedore           | 23724         | 23724         | 23724         | 23865         | 48903          |
| Ilaje             | 72949         | 72949         | 72949         | 73424         | 96978          |
| Ile-Oluji/Okeigbo | 53351         | 53351         | 53351         | 52961         | 70173          |
| Irele             | 54398         | 54398         | 54398         | 54398         | 72849          |
| Odigbo            | 88622         | 88622         | 88622         | 88622         | 106293         |
| Okitipupa         | 77984         | 77984         | 77984         | 78105         | 89559          |
| Ondo East         | 23036         | 23036         | 23036         | 23740         | 48970          |
| Ondo West         | 90785         | 90785         | 90785         | 91250         | 102624         |
| Ose               | 33711         | 33711         | 33711         | 33533         | 41185          |
| Owo               | 41112         | 41112         | 41112         | 41276         | 78661          |
| <b>Total</b>      | <b>886943</b> | <b>886943</b> | <b>886943</b> | <b>914853</b> | <b>1292582</b> |

**Source: Ondo State Universal Basic Education 2013**

The data presented indicated that primary schools were distributed, unevenly, across the 18 local government councils in the state. The inequality created in the state would deny some pupils access to education, particularly where there was a fewer number of schools. In addition, teachers' enrolments were not evenly distributed. There would be a shortage of teachers in schools with fewer teachers' enrolment. Similarly, pupils' enrolment for primary school were unevenly distributed, this would create gaps between schools with large enrolment and those with low enrolment. The implication of this was the insufficient teachers to give quality education to the pupils in schools with large enrolment. In this case, the teachers-pupils ratio would be high, and this would reduce efficiency and effectiveness in service delivery. The researcher argues that the state did not have the capacity to attain MDGs objective of free universal primary education due to lack of equal access to free education and insufficient teachers to provide quality education to the pupils.

#### **6.4.1.4 Ekiti State Universal Basic Education**

Ekiti State Universal Basic Education came into existence with the establishment of UBE in 2004. The State' UBE was committed to various projects of the federal government by providing 50%

of the projects that need to be executed at the state level. There are 16 local government councils in the state.

Table 62 indicates teachers' enrolment for primary schools in the state between 2010 and 2017. A common trend was that Ado LGEA has the highest teachers' enrolment during the period. Ido-Osi and Irepodun/Ifelodun LGEAs, followed this between 2010 and 2012. Between 2014 and 2016, Ekiti West followed Ado as the second largest LGEA with teachers' enrolment. Throughout the period, Ilejemeji had the lowest teachers' enrolment. Thus, the total teachers' enrolment in the LGEAs in 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017 were 9,057; 9,293; 9,450; 8,609; 10,455; 9,719; 9,078; and 8,633 respectively.

**Table 62: Teachers' Enrolment for primary schools in Ekiti State, 2010-2017**

| LGEA              | 2010        | 2011        | 2012        | 2013        | 2014         | 2015        | 2016        | 2017        |
|-------------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|
| Ado               | 1254        | 1354        | 1476        | 1331        | 1560         | 1389        | 1502        | 1498        |
| Efon              | 212         | 317         | 365         | 343         | 382          | 363         | 245         | 284         |
| Ekiti East        | 331         | 382         | 454         | 423         | 671          | 423         | 350         | 471         |
| Ekiti South West  | 538         | 560         | 592         | 549         | 646          | 546         | 438         | 734         |
| Ekiti West        | 650         | 670         | 688         | 669         | 898          | 872         | 838         | 722         |
| Emure             | 219         | 258         | 279         | 256         | 289          | 291         | 304         | 292         |
| Aiyekire          | 471         | 425         | 359         | 354         | 457          | 394         | 388         | 420         |
| Ido-Osi           | 785         | 790         | 813         | 676         | 730          | 684         | 614         | 531         |
| Ijero             | 691         | 684         | 678         | 594         | 678          | 764         | 639         | 466         |
| Ikere             | 652         | 660         | 666         | 606         | 773          | 767         | 706         | 660         |
| Ikole             | 694         | 685         | 668         | 579         | 693          | 688         | 635         | 527         |
| Ilejemeji         | 208         | 193         | 189         | 187         | 215          | 194         | 216         | 188         |
| Irepodun/Ifelodun | 754         | 765         | 794         | 667         | 829          | 740         | 743         | 611         |
| Ise/Orun          | 493         | 455         | 445         | 425         | 521          | 417         | 467         | 399         |
| Moba              | 417         | 410         | 401         | 392         | 456          | 422         | 405         | 344         |
| Oye               | 688         | 685         | 583         | 558         | 657          | 765         | 588         | 486         |
| <b>Total</b>      | <b>9057</b> | <b>9293</b> | <b>9450</b> | <b>8609</b> | <b>10455</b> | <b>9719</b> | <b>9078</b> | <b>8633</b> |

Source: Ekiti State Universal Basic Education 2018

Table 63 indicates pupils' enrolment in the state Universal Basic Education. The common trend during this period was that Ado had the highest number of pupils' enrolment, followed by Ikole. Ilejemeji LGEA had the lowest pupils' enrolment during this period except in 2011/2012 when Ekiti South West was the lowest with 4739 pupils.

**Table 63: Pupils' enrolment for primary schools in Ekiti State, 2010-2017**

| LGEA                | 2010/20<br>11 | 2011/20<br>12 | 2012/20<br>13 | 2013/20<br>14 | 2014/20<br>15 | 2015/20<br>16 | 2016/20<br>17 |
|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Ado                 | 20324         | 21450         | 22300         | 23000         | 23424         | 24160         | 24210         |
| Efon                | 6380          | 6660          | 7021          | 7274          | 7482          | 7601          | 7732          |
| Ekiti East          | 7425          | 7225          | 7384          | 7441          | 7479          | 7502          | 7903          |
| Ekiti South<br>West | 4674          | 4739          | 4881          | 5714          | 4434          | 6344          | 6814          |
| Ekiti West          | 9092          | 8482          | 8800          | 11732         | 8403          | 10316         | 9034          |
| Emure               | 4500          | 5183          | 8110          | 6127          | 7381          | 6661          | 7424          |
| Aiyekire            | 8131          | 7716          | 7322          | 7082          | 7621          | 6575          | 7528          |
| Ido-Osi             | 8500          | 7654          | 9333          | 7322          | 6621          | 8263          | 8720          |
| Ijero               | 10281         | 6781          | 7481          | 7770          | 8100          | 10170         | 8659          |
| Ikere               | 5546          | 5831          | 7373          | 7601          | 7151          | 9315          | 8340          |
| Ikole               | 10722         | 9412          | 12631         | 13320         | 13720         | 14217         | 14500         |
| Ilejemeji           | 700           | 6601          | 1720          | 2300          | 3510          | 4091          | 2254          |
| Irepodun/Ifelodun   | 1010          | 7900          | 7521          | 8511          | 9311          | 9911          | 10721         |
| Ise/Orun            | 7500          | 8000          | 8300          | 8311          | 8400          | 9100          | 9500          |
| Moba                | 6050          | 5190          | 5763          | 5254          | 7054          | 6635          | 7509          |
| Oye                 | 8380          | 6717          | 7100          | 7127          | 7500          | No<br>Report  | No<br>Report  |
| Total               | 119215        | 125541        | 133040        | 135886        | 137591        | 140861        | 132508        |

Source: Ekiti State Universal Basic Education 2018

## **6.5 How states creation in the Fourth Republic has constrained effective service delivery in Osun, Oyo, Ondo, Ekiti and Lagos states**

In spite of the agitation for the creation of new states in the Nigerian Second Republic (1979-1983), no state was created until the collapse of the Republic. The nineteen-state structure that was inherited by Shagari administration continued until the military regime of Babangida. Thereafter, the proliferation of states started. Osun state was created from Oyo state in 1991 while Ekiti state was created from Ondo state in 1996. Lagos state has been in existence since the creation of states in 1976.

The rationale behind states creation is to allay the fear of the minority and provide effective service delivery to the people. The nineteen-state structure in the Second Republic was economically viable and able to provide dividends of democracy to the people through service delivery. However, the proliferation of states from 19 in 1976, 21 in 1987, 30 in 1991 and 36 in 1996 has

constrained service delivery at the subnational levels. Apart from Lagos state which has tried to balance its budget since its creation, all other states had to depend on the federal government for survival (Ojo 2009). In the time past, a large number of states in Nigeria requested for bail out from the federal government to pay staff salaries.

Aside from Lagos state, the selected states (Osun, Oyo, Ondo and Ekiti) are not economically viable for effective service delivery. These states depend on federal allocations from the Federation Allocation Account Committee (FAAC). A cursory look at the internally generated revenue of these states vis-à-vis their total revenue showed that the states with the exemption of Lagos state relied heavily on the statutory allocations. Therefore, effective service delivery of these states has become very difficult. For example, between 2007 and 2011 the total revenue for Osun, Oyo, Ondo, Ekiti and Lagos states were N256.2bn, N354.6bn, N231.8bn, N201.0bn and N1944.6bn respectively. Out of this, the internally generated revenue for Osun, Oyo, Ondo, Ekiti and Lagos states were N38.2bn (7.2%), N54.8bn (15.5%), N16.6bn (7.2%), N15.9bn (7.9%), and N714.3bn (36.7%) (Central Bank of Nigeria Annual Reports 2007-2011). Similarly, between 2011 and 2017, the internally generated revenue for Osun, Oyo, Ondo, Ekiti and Lagos states were N50.3bn, N96.1bn, N63bn, N20.3bn and N1670.7bn respectively (National Bureau of Statistics/Joint Tax Board/ State Boards of Internal Revenue, 2011-2017).

Further analysis showed that in Osun state, the total revenue in 2013, 2014, 2015, 2016 and 2017 were N53.4bn, N44.5bn, N28.3bn, N14.8bn, and N16.9bn respectively while the internally generated revenue during the same period were N7.28bn, N8.51bn, N8.07bn, N8.89bn, and N6.49bn. In Oyo state, the total revenue in 2013, 2014, 2015, 2016, and 2017 were N82.4bn, N73.7bn, N58.7bn, N52.4bn, and N66.9bn respectively while the internally generated revenue in the same period were N15.3bn, N16.3bn, N15.7bn, N18.9bn, and N22.4bn. In Ondo state, the total revenue in 2013, 2014, 2015, 2016, and 2017 were N91.7bn, N78.2bn, N51.7bn, N43.2bn, and N56.8bn respectively while the internally generated revenue during the period were N10.5bn, N11.7bn, N10.1bn, N8.68bn, and N10.9bn. In Ekiti state, the total revenue in 2013, 2014, 2015, 2016, and 2017 were N46.6bn, N43.6bn, N31.5bn, N21.8bn, and N30.6bn respectively while the internally generated revenue during the period were N2.34bn, N3.46bn, N3.29bn, N2.99bn, and N4.97bn. In Lagos state, the total revenue in 2013, 2014, 2015, 2016, and 2017 were N353.6bn, N381.2bn, N356.6bn, N381.1bn, and N423.7bn respectively while the internally generated

revenue for the same period were N236.2bn, N276.2bn, N268.2bn, N302.4bn, and N333.9bn (BudgIT 2018). This analysis clearly showed dwindling internally revenue generation of the state of Osun, Oyo, Ondo, and Ekiti which has accounted for poor service delivery. However, Lagos state has substantial part of its revenue from within the state.

The implication of these figures for intergovernmental relations is that these states, with the exemption of Lagos state depend solely on the federal government for survival. The over-reliance of these states on the statutory allocations put these states under the control of the federal government. Consequently, the autonomy of these states became eroded. The figures showed that all the states (except Lagos) had low percentage of internal revenue. This was a clear picture that the selected states of Osun, Oyo, Ondo and Ekiti were fiscally weakened and economically unviable for effective service delivery.

In 2018, the monthly recurrent expenditure of Osun state was N7.22bn while its monthly income was N2.25bn, leaving a shortfall of N4.97bn. In Oyo state, the monthly recurrent expenditure was N10.14bn while its monthly income was N6.56bn, leaving a shortfall of N3.58bn. In Ondo state, the monthly recurrent expenditure was N6.54bn with monthly income of N6.07bn, leaving a shortfall of N0.47bn. In Ekiti state, the monthly recurrent expenditure was N5.54bn while the monthly income was N3.40bn, with a shortfall of N2.14bn (BudgIT 2018). However, Lagos state had the monthly recurrent expenditure of N28.92bn while its monthly income was N37.75bn, leaving an excess of N8.83bn (BudgIT 2018). Therefore, when compared with other selected states (Osun, Oyo, Ondo and Ekiti), Lagos state was the only state that was able to conveniently cover its recurrent expenditure in 2018. While other states had shortfall, Lagos state had excess fund. The figures showed that only Lagos state was economically viable to deliver effective services to the populace. States like Osun, Oyo, Ondo and Ekiti had poor internally generated revenue base. These states would always request for bailout from the federal government to meet the monthly recurrent expenditure.

Also, the low internally generated revenue of these states reflected in their budgetary allocation to capital expenditure, particularly in education, health and infrastructure. Between 2010 and 2013, out of the total capital expenditure of N278.022bn in Osun state, education, health and infrastructure had N15.75bn (5.6%), N3.50bn (1.2%) and N7.823bn (2.8%) respectively. In Oyo state, out of the total capital expenditure of N516.865bn, education, health and infrastructure had

N133.05bn (25.7%), N33.00bn (6.3%) and N286.65bn (55.4%) respectively. In Ondo state, out of the total capital expenditure of N267.321bn, education, health and infrastructure had N26.8bn (10%), N26.785bn (10%) and N130.172bn (48.6%) respectively. In Ekiti state, out of the total capital expenditure of N191.701bn, education, health and infrastructure had N28.265bn (14.7%), N3.841bn (2%) and N53.849bn (28%) respectively. Lagos state had a total of N547.1bn capital expenditure. Out of this, education, health and infrastructure had N1.600bn (0.2%), N13.600bn (2.4%) and N387.37bn (70%) respectively (Nigeria Vision 20:2020). The implication of this was that the bulk of the revenue of the states were gulped by the administrative overheads rather than the provision of services. For example, between 2012 and 2018, Oyo state government spent N1641.41bn on recurrent expenditure and N351.71bn on capital expenditure (Department of Planning, Research, and Statistics, Oyo State 2018).

The poor internally generated revenue of the selected states has affected service delivery in health, education and infrastructure development of the state. This is so because of the meagre percentage of revenue allocated to the health and education sectors. It is quite obvious that none of the selected state has satisfied the “Abuja Declaration” agreement where the leaders pledged to commit at least 15% of their annual budgets to improve their health sector (Abuja Declaration 2001).

Effective Service delivery in the selected states has been constrained due to the revenue allocation formula in the country. The revenue allocation formula of 48.5% (federal), 24% (state government), and 20% (local government) did not match up with the expanded obligations of the newly created states. Aside from Lagos state, the selected states relied heavily on statutory allocations to meet up with their expenditure (recurrent and capital). Hence, service delivery in these states suffer serious setbacks. Quite a number of the selected states use a large percentage of their statutory allocations on recurrent expenditure such as payment of salaries and other overheads.

The proliferation of states in the Fourth Republic has made the newly created states to become weaker while the centre becomes more powerful. The creation of Osun and Ekiti states from Oyo and Ondo states respectively weakened the revenue base of the new states and stifle effective service delivery.

## **6.6 Constitutional provisions regarding the division of powers and responsibilities among the levels of government**

The 1979 and 1999 Constitutions contained the division of powers and responsibilities among the levels of government. Section 4, Second Schedule, Part 1 and Part 11 of the 1979 Constitution contained 66 items and 28 items in the exclusive legislative and concurrent legislative lists, respectively (The Constitution of the Federal Republic of Nigeria 1979). Similarly, in the Fourth Republic, the Second Schedule Part 1 and Part 11 of the 1999 Constitution contained 68 items and 30 items in the exclusive and concurrent legislative lists respectively (The Constitution of the Federal Republic of Nigeria 1999). The Second Schedule Part 1 Section 4 of the 1999 constitution enumerated the items upon which the federal government could act on while Part 11 Section 4 enumerated items in the concurrent legislative list that specified the extent of federal and state legislative powers. Part II, section 5 of the 1979 and the 1999<sup>42</sup> constitutions stated that:

If any Law enacted by the House of Assembly of a State is inconsistent with any law validly made by the National Assembly, the law made by the National Assembly shall prevail, and that other Law shall to the extent of the inconsistency be void (The Constitution of the Federal Republic of Nigeria 1999).

The above constitutional provisions reveal that the federal government has exclusive powers on 66 items and 68 items in the 1979 and 1999 constitutions respectively. In addition, both the federal and the state governments have powers to legislate on the items in the concurrent legislative lists in the 1979 and 1999 respectively. The 1979 and 1999 Constitutions set out the extent of the federal and state legislative powers on revenue issues. The Constitution empowered the National Assembly to make provision for the division of public revenue between the Federation and the State, among the States of the Federation, between the States and local government councils, and among the local government councils in the States (The Constitution of the Federal Republic of Nigeria 1999, p.133).

Similarly, the House of Assembly of a state has the power to make provisions for grants or loans. It can also impose charges, upon any of the public funds of that State or upon the revenue and assets of that State, for any purpose. Such might not be related to a matter with respect to which

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<sup>42</sup> The 1999 constitution was a mere adaptation of the 1979 constitution. The 1999 constitution has the features of the 1979 constitution with some modifications.



the National Assembly has the power to make laws (Part II, Section 4 subsection 1 and 2, The Constitution of the Federal Republic of Nigeria 1979 and 1999).

Section 7 of the 1979 and 1999 Constitutions listed the functions of local government as follows:

The functions of a local government council shall among others include the participatory role in the Government of a State in the provision and maintenance of primary, adult and vocational education; the development of agriculture and natural resources, other than the exploitation of minerals; the provision and maintenance of health services; and such other functions as may be conferred on a local government council by the House of Assembly of the State (The Constitution of the Federal Republic of Nigeria 1999).

All these were measures to ensure that each level of government is constitutionally guided to perform assigned functions. The 1999 constitution excluded land matters from the items listed in the Second Schedule. This makes land administration to fall within the exclusive residual jurisdiction of the states.

The Land Use Act, promulgated in 1978 was motivated by the need to make land accessible to all Nigerians; prevent speculative purchases of communal land, streamline and simplify management and ownership of land, make land available to governments at all levels for development, and provide a system of government administration of rights that would improve tenure security (Land Use Act 1978 The Complete 2004 Laws).

Notwithstanding the above provision on land matters, there was non-compliance by the federal government. For example, the Urban and Regional Development Division (URDD) of the Federal Ministry of Works and Housing (FMW&H) was accused of exercising relevant town planning powers such as approving building plans for all forms of development. The Lagos State Urban and Regional Planning Board (LASURPB) argued that under the 1999 constitution (as amended), town planning was a residual matter within the exclusive legislative and executive competence of the state (Abiodun 2003, p.43 cited in Bamgbose 2008). In order to assert the level of government that has the constitutional right over the land, Lagos state sued the Federal government to the Supreme Court on March 20, 2002. Fifteen months later, judgment was delivered in favour of Lagos state.

Delivering the judgment, the Supreme Court declared that

Town planning and the regulation of physical development of the land was the exclusive responsibility of the state government in whose territory the land lay. Henceforth, the Federal government should not engage itself in giving building

permits, licenses or approval over federal land in any state territory except within the Federal Capital Territory (FCT) (Abiodun 2003, p. 43 cited in Bamgbose 2008).

The decision of the Supreme Court showed that LASURPB had the constitutional right over a land matter that falls within the jurisdiction of Lagos State. The interference of the Federal Ministry of Works and Housing (FMW&H), on relevant town planning matters was a violation of the constitutional right of the state. This was a bridge of constitutional law and abuse of power by the federal government. It was quite evident that the attitude and behaviour of the operators of the constitution differed from the constitutional provision (Abiodun 2003, p.43 cited in Bamgbose 2008)”.

In addition, most of the powers accorded the states in the Second Schedule of the 1999 Constitution were exercised concurrently with the federal government. The federal and state governments complement each other in the area of provision of health and education. The Second Schedule Part 11, items 27-30 of Section 4 of 1999 (as amended) constitution specifies the concurrent powers of the federal and the state governments on education. In this, both the National Assembly and the State House of Assembly have the power to make laws on education matters. By implication, primary, post-primary and tertiary education in the country is the joint responsibility of the central and the state governments. In practice, the federal government has embarked on various interventionist programmes like the construction of schools under the Universal Basic Education Programme (Khemani 2001).

The problem associated with these interventionist programs was that the constituent units were not consulted properly on the location of these projects (Personal Interview V, February 26, 2018). In cases where the constituent units made inputs on the federal government proposed interventionist projects, such inputs were jettisoned and the projects executed would not reflect the needs and aspirations of the local communities (Personal Interview V, February 26, 2018).

Aside from this, Lagos state violated the constitutional provision in the creation of additional 37 local governments. Part 11 section 8 subsection 3 (a-d) and subsection 5 and 6 stipulate the procedure involved in the creation of additional local government. This section of the constitution conferred on the State House of Assembly the power to create a new local government after the fulfilment of the major requirements that preceded the approval of the local government by the State House of Assembly. Part of the requirements was the approval of a proposal for the creation

of a local government by at least two-thirds majority of the people of the local government area where the demand comes through a referendum. In addition, the approval of the result of the referendum required a resolution, supported by a two-thirds majority of members of the House of Assembly (The Constitution of the Federal Republic of Nigeria 1999).

However, the approval by the State House of Assembly on the creation of local government is inconclusive until Section 8 subsection 5 and 6 are satisfied. Section 5 empowered the National Assembly to make consequential provisions with respect to the names and headquarters of local government area while section 6 requires the House of Assembly, after the creation of more local government areas pursuant to make adequate returns to each House of the National Assembly (The Constitution of the Federal Republic of Nigeria 1999). As far as the creation of additional local governments in Lagos state was concerned, the state government satisfied all the requirements of Part 11 section 8 subsection 3(a-d) of 1999 constitution but did not consider subsection 5 and 6 necessary. Thus, the additional local governments created in Lagos state were not ratified by the National Assembly, which made its creation inconclusive. A respondent alluded to this unconstitutional process, saying ‘the State Assembly in Lagos state was right in the creation of new local government councils, but the process was inchoate until it had the approval of the National Assembly’ (Personal Interview IX, July 5, 2018).

The above showed that the state government did not adhere to the provisions of the constitution. This amounted to flagrant abuse of power. The operators of government at the state level acted contrary to the constitution, even when it had powers to create additional local governments, the process was not completed. In this, the court of law declared Lagos state government action as illegal and ultra vires. Another abuse of power was exhibited when President Olusegun Obasanjo withheld the monthly allocation of Lagos state in 2005. By constitutional design, Section 162 subsection 3-5 of the 1999 constitution specified the distribution of public revenue to the levels of government. Specifically, subsection 5 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 (The Constitution of the Federal Republic of Nigeria 1999).

In the 2005 fiscal year, the federal government withheld the monthly allocation due to local governments in Lagos state on the ground that the 37 additional local governments created were

illegal (Vanguard, 5 June 2005). The position of the federal government was that government could not fund the illegal Local Government Council Development Areas, created by Lagos state. The government of the state challenged the decision of the Federal Government in the Supreme Court. The Court ruled in favour of Lagos State, but the federal government still held on to Lagos state government monthly allocation. The Supreme Court ruled that President Olusegun Obasanjo has no constitutional power to withhold funds for local councils or tamper with the Federation Account (The Guardian, 11 December 2004). The Court added that though, Lagos state had the constitutional power to create new councils, “there is still one more step or hurdle to be taken or crossed by the National Assembly for Lagos state to actualise the creation of the new councils” ((The Guardian, 11 December 2004). The court overruled the creation of new local councils by the Lagos State House of Assembly without the consequential legislation by the National Assembly.

Consequently, the Supreme Court then ordered the disbursement of funds to the 20 local councils of Lagos state recognised by the constitution (The Guardian, 11 December 2004). Following this, the President disobeyed the subsisting order or judgment of the Supreme Court and sanctioned the Lagos state government by withholding the monthly allocation (Vanguard 5 June 2005). The federal government had instructed the Finance Minister to withhold Lagos state monthly allocation (The Guardian, 11 December 2004). The judgment placed a burden and a responsibility upon the Lagos State government to revert to its original position of 20 local governments (The Guardian, 11 December 2004). In addition, the federal government claimed that Lagos state had no power or right under the 1999 constitution to create new local councils without the approval of the National Assembly as provided under the constitution (The Guardian, 11 December 2004). The disobedience of court order by the federal government amounted to the abdication of the rule of law, a development capable of engendering anarchy in the society (The Guardian, 11 December 2004). The non-adherence of the federal government to section 162 sub Section 5 of the constitution and its refusal to obey the court order, constituted an abuse of power. The constitution accorded the power of interpretation of law and settlement of disputes to the judiciary. Thus, the judiciary is the final arbiter of law, and the parties concerned have the constitutional obligation to obey its decisions.

The federal government failed in the performance of its constitutional duty of allocating to the state the amount due to it from the federation account. The State House of Assembly was

constitutionally empowered to create local government; Lagos state did not follow the due process, as it was required to take a step further by allowing the National Assembly to give approval to it. This action of Lagos state was a violation of constitution provision and flagrant abuse of power. This implies that actors of government in Nigerian federalism did not comply with the provisions of the constitution. The above is an indication that both the federal and the state governments failed in discharging their constitutional responsibilities. At times, the actors used their positions to exhibit unlawful behaviour. The researcher claims that the behaviour and attitude of the operators of the Nigerian constitution contradicted the constitutional framework. Therefore, for the actors, it was constitution provision on one side and practice on the other side.

Similarly, in the Second Republic, Oyo and Ondo states violated constitutional provisions by exercising powers beyond their jurisdictions. In Oyo state, the then governor, Chief Bola Ige, closed Igbeti Marble plant (jointly owned by private investors and Oyo state government) on the ground that the government should have exclusive control of mining and minerals in the state (Graf 1988). Constitutionally, mining and minerals were items listed in the exclusive legislative list under the jurisdiction of the federal government (Second Schedule, Section 4 The Constitution of the Federal Republic of Nigeria 1979). The state government had earlier entered into an agreement with a private mining operator in the state until a disagreement ensued between them (Graf 1988). This disagreement made the state government close the marble plant on the account that it had exclusive control over mining. This was an exercise of abuse of power by Oyo state government. First, Oyo state government had no power to legislate on mining because it was purely an exclusive matter of the federal government. The involvement of the state government in mining activities and the closure of the plant thereafter negated the constitutional provision. More importantly, the state government had no right to enter into an agreement with the private investor on a matter that did not fall within its jurisdiction. This action of Oyo state government was not in accordance with the provision of the constitution. The researcher, therefore, claims that the operators of the levels of government deviated from the constitution.

Similarly, Governor Michael Ajasin of Ondo State (1979-1983) decided to explore oil in Ondo state, despite the fact that oil prospecting was an exclusive preserve of the federal government (Graf 1988). This was a clear evidence of state government exercising federal powers that contravened the provisions of the 1979 constitutional provisions (Graf, 1988: 137). In these two

similar cases, there was a flagrant abuse of constitutional powers by the actors. In addition, it showed that the constitutional provisions did not guide the actors at the levels of government. Thus, a divergence existed between the constitutional provisions and practice.

## **6.7 Constitutional provisions on revenue allocation**

By constitutional design, the revenue accrues to the federation is to be shared between the central government and the subnational levels. Section 162 Subsection 1-5 of the 1999 constitution gives the detail of the procedures involved in the disbursement of federation revenue to the levels of government (The Constitution of the Federal Republic of Nigeria 1999). Aside from this, the 1999 constitution established Revenue Mobilisation Allocation and Fiscal Commission (RMAFC) to monitor the accruals and disbursement of revenue from the Federation Account. The National Assembly, in deliberating on the revenue proposals submitted by the RMAFC, takes into consideration the revenue allocation principles: population, equality of States, internal revenue generation, land mass, terrain, derivation and population density (The Constitution of the Federal Republic of Nigeria 1999).

The 13% derivation for the oil-producing states was supposed to be implemented in May 1999 but the Obasanjo administration refused to commence its implementation (ThisDay, 17 February 2003). Instead, he appointed a committee to review the 1999 constitution. The Obasanjo review committee recommended that the 13% derivation should be increased but the Obasanjo administration refused. Rather, the government approached the Supreme Court for the definition of a seaward boundary of a littoral state (ThisDay, 17 February 2003). The Supreme Court held, *inter alia*,

The seaward boundary of a littoral state within the Federal Republic of Nigeria is the low water mark of the land surface thereof or (if the case so requires) the seaward limits of inland waters within the state. (2) Since the southern boundary of each littoral state in the Federation is the low-water mark, the littoral states in (the defendants) are not entitled, under the proviso to Section 162 (2) of the 1999 Constitution of Nigeria that provides for the principle of derivation, to a share in the revenue accruing to the Federation Account from natural resources derivable from the continental shelf of Nigeria. (3) The mere fact that oilrigs and/ or wells located in the offshore areas bear names of indigenous communities on the coastline adjacent to such offshore areas is not important in proving ownership of such offshore areas. Such naming is only an administrative arrangement made by the plaintiff (the federal government) (ThisDay, 17 February 2003).

The Supreme Court decision was in accordance to the rules of international law. The international law (Nigeria Weekly Law Report 2002) states that the natural resources located within the exclusive economic zone and the continental shelf of Nigeria are subject to the provisions of any treaty or other written agreement between Nigeria and any neighbouring littoral foreign state derived from the Federation and not from any state (of the Federation)<sup>43</sup>. There was clear evidence that the Supreme Court's decision relied on international law.

The implication of the Supreme Court judgment has serious implication for socio-economic and political issues of the country. The exploitation of oil was within the littoral states that constituted the minorities. The decision of the court could jeopardise the economic interest of the country. More often than not, the agitation, by the minorities of these littoral states, often resulted to disruption of oil production, particularly when oil pipelines were vandalised, and oil workers kidnapped (Human Right Watch 1999). The decision of the apex court was not in tandem with the 1992 law that established no distinction between offshore and onshore oil in the application of the principle of derivation, and the allocation of revenue derived from the sales of oil. The Supreme Court judgment was right because it was in line with the provision of Section 162(2) of the 1999 Constitution of Nigeria that provides for the principle of derivation, to a share in the revenue accruing to the Federation Account from natural resources derivable from the continental shelf of Nigeria.

Similarly, the 1960 Independence constitution and 1963 Republican constitution made no distinction between the onshore and offshore oil revenue for applying the derivation principle (Section 134(6) of the 1960 constitution and Section 140 (6) of the 1963 constitution). This generated controversy that made the government granted the concession of 200 metres water depth (ThisDay, 17 February 2003).

The refusal of the government to implement the 13% derivation was a violation of Section 162 (2) of the Constitutional. In the revenue allocation formula of 1992, the Federal government had 48.5%, State governments 24%, Local government Councils, 20%, and Special fund, 7.5%. In May 2002, former president, Olusegun Obasanjo, used his Executive Order to invoke the existing provision and redistributed the revenue, which gave the Federal government 56%, State

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<sup>43</sup> Paragraph 8(d) of the Statement of Claim. See A-G., Federal V. A.G., Abia State and 35 others (No. 2) [2002]6 Nigeria Weekly Law Reports (Pt. 764), p.556.

governments 24%, and Local government councils 20.60% (Revenue Allocation Formula 1999).

Part II Section 5 (1) of the Constitution stated:

Subject to the provisions of this Constitution, the executive powers of the Federation- (a) shall be vested in the President and may, subject as aforesaid and to the provisions of any law made by the National Assembly, be exercised by him either directly or through the Vice-President and Ministers of the Government of the Federation or officers in the public service of the Federation; and (b) shall extend to the execution and maintenance of this Constitution, all laws made by the National Assembly and to all matters with respect to which the National Assembly has, for the time being, power to make laws (The Constitution of the Federal Republic of Nigeria 1999).

The president could only issue an Executive Order to enforce existing powers, duties and mandates, under the existing laws, to manage staff and resources of executive agencies for greater economy, efficiency, effectiveness and, for the realisation of high-level policy goals (The Punch, 9 July 2018).

Thus, the president could not use an Executive Order to create new powers, duties or rights or expand existing ones beyond the mandate given by the legislature (The Punch, 9 July 2018). The action of the Executive, under the pretence of an Executive Order, constituted an abuse of constitutional powers, and, an act of dictatorship (The Punch, 9 July 2018). One of the key informants observed that the practice of government did not conform to the constitutional provisions (Personal Interview VI, February 26, 2018). The practice went beyond the level stipulated by the provisions (Personal Interview VI, February 26, 2018). Supporting this claim, a politician in the Second Republic, who described African countries as the least obedient to the rule of law, stressed that the pronouncement of the constitution must be obeyed (Personal Interview IV, November 29, 2017).

### **6.8 State-Joint Local Government Account**

Section 162 (6) of the 1999 Constitution of the Federal Republic of Nigeria, stipulated that each state should maintain a special account to be called “State Joint Local Government Account”. All allocations to the local government councils of the State, from the Federation Account and from the Government of the State, should be paid into this account (The Constitution of the Federal Republic of Nigeria 1999). In addition, the amount standing to the credit of local government councils in the Federation Account should 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 (The Constitution of the Federal Republic of Nigeria 1999).

By this provision, no local government received direct allocation and disbursement from the federal government, except through the state government. However, most state governments have taken advantage of this joint account to siphon funds of local governments for other use, without the consent of such local governments. For example, in Cross River State, there were reports that the State government admitted that it had contravened the provisions of the state local government law in its handling of the allocations to the local governments from the Federation Account (The Punch, 20 July 2004). There were reports that the unconstitutional act of the state government was a measure to prevent mismanagement of the allocations by the democratically elected chairmen of the local government (The Punch, 20 July 2004). The Government claimed that this was necessary in order to ensure effective provision of services to the people.

In addition, there were various reports pointing to the fact that the state government seized the allocations without the consent of the Chairmen (The Punch, 20 July 2004). The report, however, quoted one Mr. Abgiji, 'special adviser' to the governor on local government matters, who insisted that the excess deduction was consensual (The Punch, 20 July 2004). However, the state government failed to make use of the constitutionally approved bodies like The Inspectorate Division of the Ministry of Local Government, The Office of the State Auditor-General for Local Governments, and The Public Accounts Committee of the State House of Assembly that was set up to monitor the local government activities. This represents the abuse of constitutional provision (The Punch, 20 July 2004).

The federal government took notice of this illegal action of the state governments, spending money meant for the local governments. In July 2004, the House of Representatives Committee Chairman on Local Government, Honourable Tengu Tsergba, said, among other things that state governments stifled the development of local governments', and that the problem of the local government was mismanagement and the manner in which the state governments arbitrarily deducted of their allocations (cf. Sunday Punch, 25 July 2004, pp.24 and 43). Similarly, President Olusegun Obasanjo underscored the allegations of mismanagement of local government funds by

the state Governors, when he tasked traditional rulers to monitor them closely in the disbursement of the funds (New Age, 23 June 2004).

As was the case in the Second Republic, many states in the Fourth Republic have shown preference for caretaker committees instead of elected local governments. This was the only platform by which they could ensure maximum control of the affairs of local government councils because the selected members of the Caretaker Committees were their party loyalists. If there were elections, it was possible for the opposition parties to control some of the councils (Nigerian Tribune, 10 July 2015, p.4). Similarly, in the Fourth Republic, a large number of state' Governors adopted caretaker committees at the local government councils. For example, Anambra state has not conducted local government since the inception of the democratic dispensation of the Fourth Republic. However, Kwara and Ogun states stand out in terms of a more effective compliance with constitution provisions on conduct of local government elections.

The Kaduna State government dissolved the elected local government councils, before the general elections in 2011. The Governor inaugurated Caretaker committee Chairmen and members in July 2011 (The Nation Newspaper, 31 May 2007). In Ekiti state, the administration of Governor Segun Oni, dissolved local councils in June 2007, and appointed caretaker committees to administer the various councils prior to the conduct of election (Ibietan and Ndukwe 2014). In Imo state, Governor Rochas Okorocha has not conducted local government election since 2011. He came to power in 2011 under the platform of All Progressive Grand Alliance (APGA) (Olaniyi 2017). The failure of state governments (Borno, Yobe, Bauchi, Gombe, Yola, Adamawa and Taraba) in the northeast geopolitical zone of the country to conduct local government elections bordered on the issue of security due to the Islamic fundamentalist 'Boko Haram' (Olaniyi 2017).

In Ondo State, local government election was held on 23 April 2016, nine months before the expiration of the second term of the administration of Dr. Olusegun Mimiko. The election was the first in seven years. This implied that the government did not conduct elections for the composition of local government councils in the state, since 2008 when the administration of Governor Mimiko came to power (The Punch 28, November 2016, p.1). Apart from October 22, 2011 local government election in Lagos state, another election did not take place until July 22, 2017 (Premium Times July 23, 2017). Oyo state government did not conduct local government election

in nine years. When Governor Rashidi Ladoja was about to vacate office on 29<sup>th</sup> April 2008, he held elections into the local governments in the state (The Nation Newspaper 31 May 2007). Governor Alao Akala, who succeeded him, dissolved the 33 councils on 29 May 2007 and appointed a fresh list of local government caretaker committee Chairmen on 30 May 2007 (The Nation Newspaper 31 May 2007). Oyo state had been adopting the method of instructing the State House of Assembly to renew the tenure of caretaker committee at the expiration of one term (Olaniyi 2017). In November 2016, Oyo state government made a policy statement that local government election would be held in the state in February 2017. A critic in the state responded to this:

No one should be carried away by the Governor's (Ajimobi's) promise. He has made similar promises in the past unrendered, more so, his predecessor in office Chief Alao Akala, was guilty of the same offence (The Courier, 25 November 2016, p.4).

In Rivers State, in 2015, the immediate past government directed Rivers State Independent Electoral Commission (SIEC) to conduct a local government election on 23 May 2015, just six days before its exit from office (Nigerian Tribune, 10 July 2015 p.4). In Osun state, local councils functioned for only four years since the return to civil rule in 1999. From May 2002 to May 2003, all the local councils in Osun state were composed of caretaker committees, appointed by the governor, Bisi Akande. Governor Oyinlola, on assumption of office, in May 29, 2003, dissolved the Caretaker Committees (The Nation Newspaper, 31 May 2007).

The Niger state government appointed a Transition Committee to manage the affairs of the council (The Punch, 3 April 2003). During this period, it was reported that the Niger State government purchased Peugeot 406 cars for the Chairmen of the transition committees (the governor's selected functionaries) of the 42 local government councils in the state (The Punch 3 April 2003). The report also had it that the contract was awarded to the son of a former head of state. In addition to the cars, a Thuraya mobile telephone was bought for each of the council chairmen at the cost of N200, 000 each-all taken from the State Joint Local Government Account, the statutory allocation for local governments from the Federation Account is lodged (The Punch, 3 April 2003).

The Niger state government's decision to appoint a transition committee was in part to favor his political acolytes with juicy packages that were drawn from an unauthorized local government fund. This act of misconduct of the state government did not only contravene Section 162

subsection 7 and 8 of the 1999 constitution but was also inimical to the grassroots development. The Constitution did not grant the states the power to use the local government fund in the “State Joint Local Government Account”. Thus, the idea of the “State Joint Local Government Account” is for administrative convenience and the fund is meant to be distributed among the local government councils in accordance with the prescription of the House of Assembly (The Constitution of the Federal Republic of Nigeria 1999, p.67).

During President Obasanjo’s first term in office, local government money was used to purchase Toyota Prado jeeps for the Nigeria Police (Aluko 2006). Even if security was the main reason behind the purchase, the act contravened procedural regulations (Aluko 2006). The federal government could have advised the local governments to assist the Police in this respect, instead of spending millions of naira on behalf of that level of government without consultation (Aluko 2006). The action of the federal government contravened Section 162 (3) of the Constitution.

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 (The Constitution of the Federal Republic of Nigeria 1999, p.66).

The President’s action was a total neglect of Section 162(3) and its constitutional role. Since the money was used to purchase Toyota Prado Jeeps, there was no indication that local governments received their total share of the federation revenue during the period (The Punch 3 April 2003). The researcher claims that the federal government was not being transparent and accountable. The law requires the federal government to disburse to the local government the latter monthly allocation through the state government. Similarly, the federal government neglected its constitutional role.

By constitutional design, police and other government security services established by law are under the exclusive legislative list of the federal government (The Federal Republic of Nigeria 1999, p.132). Therefore, the use of local governments’ fund to service the security of the country was unconstitutional. Despite the constitutional arrangement to ensure a hitch-free local government administration, the state governors have used their power to retard development through the misuse or withholding of local government fund. State governors have often ignored the various bodies set up to monitor the affairs of the local government and took laws into their

hands. The unlawful deductions of local government fund by the state and federal governments without the knowledge of the local government were not only unconstitutional but also criminal in nature. The actions of the federal and state governments on the misuse of local government fund have incapacitated the local government councils in the service delivery.

In the Second Republic, Oyo state government invested in some unviable ventures on behalf of the local governments without the consent of the latter (Kehinde 1999). The government invested in the Africana Breweries, manufacturers of Castel Beer, which eventually went bankrupt. A similar decision was extended to the investments of the government, on behalf of the local governments, in Cocoa Products Company, which never yielded any dividend to any local government, and in the Trans Nigeria Company, which folded up some years ago (Kehinde 1999). The opportunity cost of these imposed wasteful investments were the forgone rural development programs, such as the provision of potable water, electricity, good roads, etc (Kehinde 1999).

## **6.9 Local Government Elections**

Section 7 (1) of the 1999 Constitution guaranteed democratically elected local government councils. The Constitution mandated every state of the Federation to ensure the enactment of relevant laws for local government councils' existence in terms of their establishment, structures, composition, finance, and functions (The Constitution of the Federal Republic of Nigeria 1999, p.5). The distinctive feature of Section 7 of the 1999 constitution was the establishment of local government councils through elected officials. In the Fourth Republic, there was no uniformity in the system of assumption of office of local government officials. The system adopted by the governors in the administration of the local government varies from appointment or selection while there were few cases of elected officials. This action of the state governors in either appointing or selecting officials contravened the constitutional provision on local government democratic system.

Table 64 gives an overview of the mode of representation at the local government level. The table presents a chronology of local government administration from the Second Republic to the first term of President Olusegun Obasanjo administration. In addition, there was no uniformity in the local government system. While some used Directors of Personnel, others used state government's party supporters to form transition committees. This system allows the state governors to enjoin

the support of the transition committees who are party supporters and loyalists of the governors. With this arrangement, it becomes difficult for local government officials to challenge any action of the governor that contradicts the constitutional provision.

**Table 64: A chronology of local government administration from 1976-2004.**

| Year                    | Mode of selection                                                                                                                                                                                                                            |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1976-1979               | Elected council with the election on personal merit (zero party parliamentary system)                                                                                                                                                        |
| Oct.1979-Dec. 1983      | Hand-picked (i.e. selected) LG chairmen and councilors.                                                                                                                                                                                      |
| Jan. 1984-Aug.1985      | Sole administrators/management council.                                                                                                                                                                                                      |
| Aug. 1985-Dec.1987      | Management committee systems with sole administrator (civil servants as chairmen)                                                                                                                                                            |
| Jan. 1988- July 1989    | Elected chairmen and councilors with supervisors- all elected on personal merit/recognition                                                                                                                                                  |
| Aug. 1989-Dec. 1990     | Management committee with sole administrator (civil servant as chairman)                                                                                                                                                                     |
| Jan. 1991-Nov. 1993     | Elected councils on party basis (SDP/NRC)                                                                                                                                                                                                    |
| Nov. 1993-Apr. 1994     | Administration of LGs by LG Secretary (DPM) under MILAD's directives.                                                                                                                                                                        |
| April 1994-1997         | Selected chairmen and four supervisors (indigenes) to run the affairs of the councils                                                                                                                                                        |
| 1997-June 1998          | Elected councils of the five registered political parties under the Abacha regime.                                                                                                                                                           |
| July 1998- May 1999     | Sole administrators (civil servants) with four indigenes selected as supervisors.                                                                                                                                                            |
| June 1999- 1 June 2002  | Elected councils on political party basis (return to the civilian era- the 4 <sup>th</sup> Republic) (presidential system)                                                                                                                   |
| June 2002- June 2003    | Selected councils by state governors called transition committees                                                                                                                                                                            |
| June 2003- 26 Mar. 2004 | No uniform system initially; some states used 'directors of personnel management' of the LG, others used the state government's party supporters to form new 'transition committees'. All the states later opted for the latter arrangement. |
| 27 March 2004 to date   | Councils elected on party basis (the Fourth Republic)                                                                                                                                                                                        |

Source: Adapted from Aluko, Jones Oluwole. Corruption in the Local Government System in Nigeria 2006. Ibadan: Book Builders Editions Africa, pp. 128-129

The table gives a clear picture of flagrant abuse of constitutional provisions by the state governors since the Second Republic. During the democratic process of the Second Republic, office holders at the local government councils were selected. The military government in 1991 introduced the system of the election on party basis, which was terminated in November 1993. Rather than adhering to the constitutional provisions in the Fourth Republic, governments, since May 29, 1999, have composed local governments councils through appointment rather than election.

In Ogun State, on May 29, 2002, after the expiration of the tenure of subsequent political officers the state government, under the leadership of Olusegun Osoba, appointed caretaker committees at different occasions to manage the affairs of local governments in the state. These caretaker committee members were in the government until May 29, 2003, when Gbenga Daniel assumed office as the governor of the state. The administration of Gbenga Daniel appointed caretaker committees between May 2003 to April 2004, September to December 2007, and December 2010 to July 2011 respectively. The tenure of elected political functionaries on July 21, 2012, was supposed to have expired in 2015 but the government converted the positions of the functionaries to caretaker committees managing the affairs of the councils. Table 65 presents the synopsis of the names of political functionaries in Ikenne local government of Ogun state. The election and appointment of the political office holders cut across the entire local governments in the state.

**Table 65: A synopsis of names and tenure of political functionaries in Ikenne local government from May 1999 to 2015**

| Name                   | Nature of Emergence     |            | Date                      |
|------------------------|-------------------------|------------|---------------------------|
| Arch.Kayode Adebayo    | Executive<br>(Election) | Chairman   | May 1999- May 2002        |
| Otunba Tiwalade Sobo   | Chairman<br>Committee   | Care-taker | May 2002-April 2003       |
| Evang. Olalekan Ifede  | Chairman<br>Committee   | Transition | May 2003-June 2003        |
| Hon. Kayode Sodiyan    | Chairman<br>Committee   | Transition | July 2003-February 2004   |
| Chief Adepegba Otemolu | Chairman<br>Committee   | Transition | February 2004-April 2004  |
| Chief Adepegba Otemolu | Executive<br>(Election) | Chairman   | April 2004-September 2007 |

|                           |                              |            |                                  |
|---------------------------|------------------------------|------------|----------------------------------|
| Otunba Tiwalade Sobo      | Chairman<br>Committee        | Transition | September 2007-<br>November 2007 |
| Rt.Kayode Ogunderu        | Chairman<br>Committee        | Transition | November 2007-<br>December 2007  |
| Otunba Tiwalade Sobo      | Executive Chairman (Elected) |            | December 2007-<br>December 2010  |
| Mrs.Omolola Okunuren      | Acting Chairman              |            | December 2010-<br>February 2011  |
| Mr.Rotimi Onajole         | Chairman<br>Committee        | Transition | February 2011-<br>July 2011      |
| Barrister Olufemi Adeniyi | Chairman<br>Committee        | Transition | July 2011-<br>July 2012          |
| Hon. Tajudeen Salako      | Executive<br>(Election)      | Chairman   | July 13, 2012-<br>July 13, 2015  |
| Hon. Tajudeen Salako      | Chairman<br>Committee        | Caretaker  | July 14, 2015,<br>to date        |

Source: Compendium on Ikenne Local Government, 2016

The above indicated that the state government was more comfortable with caretaker committees, in lieu of elected officials at the Local Government Councils. More importantly, the reason might be connected with the kind of control the governor would exercise on the appointed caretaker committee members rather than the elected officials. Out of the fourteen different local government administrators in the state, from May 1999 up to 2015, elected political functionaries had managed the councils four times (149 months/70.3%). Caretaker committees had managed the affairs of the councils on four occasions (44 months/20.8%), Transition committees on four occasions (16 months/7.5%) and Acting Chairman (the most senior career officer) once (3 months/1.4%), and non-elected leaders have been in charge for ten times out of fourteen (Ikenne Local Government 2016).

In an interview, a key informant remarked that every state governor would want his favourites and those that would be loyal to him to be at the local level (Personal Interview IV, November 29, 2017). Another informant noted that everything is politics because no one would want his enemy or opponent to represent him at the local level, therefore, necessity laid it upon the governors to appoint or select the local government officials for better representation of the governors (Personal Interview VIII, June 19, 2018). Another factor for the selection or appointment of local government officials was the desire of the state governors and the political party to spread the gains



of the political party across sections of the state. In this case, state governors and political party often believe that the dividends of democracy need to be spread across all sections of the country irrespective of party affiliation. The researcher claims that an appointed or selected official would always display his loyalty to his boss, who appointed him. If the appointed official acted contrary to the dictate of his boss, the latter would not hesitate to remove him.

## **6.10 Federal Character**

The principle of federal character was introduced into the 1999 constitution as one of the directive principles of the state policy, which aimed at correcting the structural imbalance in the appointment of public officers in the country (The Constitution of the Federal Republic of Nigeria 1999). Section 14(3) of the constitution made provisions to measures to ensure the promotion of national unity and prevent the domination of few ethnic or sectional groups in government (The Constitution of the Federal Republic of Nigeria 1999, p.10). The section stated thus:

The composition of the Government of the Federation or any of its agencies and the conduct of its affairs shall be carried out in such a manner as to reflect the federal character of Nigeria and the need to promote national unity, and also to command national loyalty, thereby ensuring that there shall be no predominance of persons from a few States or from a few ethnic or other sectional groups in that Government or in any of its agencies (The Constitution of the Federal Republic of Nigeria 1999).

The Third Schedule Part 1 Section 8 and 9 of the 1999 Constitution (as amended) stipulated the powers of the Federal Character Commission, to work out an equitable formula subject to the approval of the National Assembly, for the distribution of all cadres of positions in the public service of the Federation and of the States. These include the armed forces of the Federation, the Nigeria Police Force and other government security agencies, government-owned companies and parastatals of the States. In addition, the commission is to enforce compliance with the principles of proportional sharing of all bureaucratic, economic, media and political posts at all levels of government (The Constitution of the Federal Republic of Nigeria 1999, pp.140-141).

The essence of this constitutional provision is to correct the structural imbalances in Nigerian federalism, particularly in the appointment of public office holders in government and public institutions. Despite this constitutional provision, appointments into boards of parastatals and key sectors of the economy and the security apparatus had been in favour of certain ethnic group (The

Punch, 21 July 2016). For example, in the ministerial appointments, the Senate dropped some Presidential nominees due to lack of geographical spread (The Punch, 21 July 2016). In the process of scrutinizing the nominees, the Senate dropped Mr. Yomi Edu (Lagos), Alhaji Adama Waziri (Yobe), Mrs. Joy Emordi (Anambra), Mrs. Audu Salome (Taraba), and Senator Onyabo Obi (Anambra) because the nomination favored some sections of the country. The lopsided was reflected in the appointments made by President Buhari where eighty-one (81) out of one hundred (100) appointments were from the North while other regions shared the remaining 19 appointments (Daily Post, 30 October 2017).

Similarly, members of the House of Representative decried the alleged violation of the federal character principle in the recruitment exercises by Ministries, Departments, and agencies of the Federal government, which they noted was deliberately to favour particular sections of the country (Daily Post, 18 April 2018). The Chairman Committee on Public Accounts, Mr. Kingsley Chinda, cited the appointment of heads of security agencies by the President, an issue that dominated public discourse and trends on the social media on a daily basis (Daily Post, 18 April 2018). In a Vanguard Newspaper of July 19, 2018, there was uproar in the Senate following complaints against the lopsided nature of federal appointments into the federal boards and parastatals by the President. In this case, Senator Ekweremadu referred to Section 14(3) of the 1999 constitution and picked holes in the appointments of Chairman of boards without recourse to federal character principle, with a particular zone of the country South East being neglected and marginalised (Vanguard, 19 July 2018). Ekweremadu noted that there was non-adherence to the federal character principle in line with the constitution and for national unity (Vanguard, 19 July 2018). The members of the Senate (Vanguard, 19 July 2018) put many federal appointments on hold.

In another occasion, the Chairman Committee on Interior, Mr. Adams Jagaba, cited the recruitment conducted in 2014 by the Nigeria Immigration Service to demonstrate how the MDA flouted the federal character principle (Daily Post, 18 April 2018). According to him, his committee uncovered how some states were unduly favoured, disclosing that 500 people were recruited from a particular local government (Daily Post, 18 April 2018).

In an interview conducted with one of the key informants, he observed that some sections of the country, particularly the Northern part had taken over federal appointments (Personal Interview II, November 3, 2017). A member of the legislative house in one of the selected states stated that:

Nigerian federalism is not a true federal system due to the lopsided appointments into public positions. Important appointments in Nigeria are reserved for the loyalists and ethnic groups of those in the position of authority, therefore, jettisoning the federal character principle (Personal Interview X, July 13, 2018).

Aside from this, a Deputy Speaker, in one of the states, described federal character principle as a mere constitutional provision, which could not be attained in reality due to the diversities in the nature of our society (Personal Interview VIII, June 19, 2018). He stressed further that personal interest of the leaders had to override the interest of the masses, a situation that had created an unequal distribution of appointments in Nigerian polity (Personal Interview VIII, June 19, 2018).

The above analysis indicated that the political leaders have manipulated the principle of federal character, which aimed at creating structural balance in the appointments of public office holders to promote sectional and sub-national interests. The researcher claimed that political office holders and actors at different levels of government failed to comply with the constitutional provision of correcting the structural imbalance in the appointment of public office holders. The implication of this was the continued lopsided federal appointments and marginalisation of minority groups in the country. It is pertinent here, to reflect on this problem of federal stability and the ineffective intergovernmental relations. This occupies the next section.

### **6.11 A reflection of federal stability and effective Intergovernmental Relations in Nigeria**

Nigerian federalism has suffered setbacks in the past decades partly because of the socio-economic and religious crisis, and the structural arrangements that characterised Nigerian federal polity (Ovwasa and Olarewaju 2014, p.170). Such structural imbalance has affected the practice of the federal system, which in most cases has been conflictual. The structural imbalance in the polity of the country has created tension and conflict between the central government and the constituent units (Ovwasa and Olarewaju 2014, p.170).

The current state of Northern domination of the South through the creation of states, where the North has 19 states and the South has 17, does not augur well for stable federalism (Oladeji 2008, p.287). Table 66 presents the structure of Nigeria's present political economy. The table shows the structural imbalance in the Nigerian federalism. This structural imbalance could not guarantee the peace and stability of the country. It is obvious that the political structure shows inequalities in the

number of states, local governments, Senators, House of Representatives and federally allocated revenue, which has tilted revenue in favour of the North at the disadvantage of the South. The contribution of the North to revenue was 14% while the South contributed 86%. Federal, state and local governments' allocation to the Northern region was 56%, 57%, and 55%, respectively, while the Federal, State and Local governments' allocation to the Southern region was 44%, 43%, and 45%, respectively.

**Table 66: The structure of Nigeria's present political economy**

|                                           |        |                                       |        |
|-------------------------------------------|--------|---------------------------------------|--------|
| North                                     | Number | South                                 | Number |
| Number of states                          | 19     | Number of states                      | 17     |
| Northeast                                 | 6      | Southeast                             | 5      |
| Northwest                                 | 7      | South-South                           | 6      |
| Northcentral                              | 6      | South west                            | 6      |
| Number of local governments               | 419    | Number of local governments           | 357    |
| Number of Representatives                 | 189    | Number of Representatives             | 169    |
| North east                                | 48     | South east                            | 43     |
| North west                                | 92     | South south                           | 55     |
| North central                             | 49     | South west                            | 71     |
| Number of senators                        | 57     | Number of senators                    | 51     |
| Federal Allocation                        | 56%    | Federal Allocation                    | 44%    |
| States                                    | 57%    | States                                | 43%    |
| Local Governments                         | 55%    | Local Governments                     | 45%    |
| Contribution to major revenue sources     | 14%    | Contribution to major revenue sources | 86%    |
| Oil and gas                               | 0.0%   | Oil and gas                           | 100%   |
| Value Added Tax ***                       | 28%    | Value Added Tax ***                   | 72%    |
| ***FCT's Contribution of 20% is inclusive |        |                                       |        |

Source: Ministry of Finance and office of the Accountant General of the Federation

In addition, the structural imbalance continued to make the North to have more representatives in the House of Representatives and the Senate. In the House of Representatives, the North has 191 members and the South has 169 members. In the Senate, the North has 57 and the South 51 members. Militancy activity in the Niger Delta region was connected with the economic

marginalisation by the federal government of the oil-rich producing communities, which was partly in form of declining federal allocation to the Niger Delta areas (Ejibunu 2007; Nwogwugwu, Alao and Egwuonwu 2012, p.25).

The shift in power from the North to the South in the Fourth Republic indicated that a particular region, particularly the North has been dominating the affair of the country. For example, from the independence in 1960, the Northerners have been the largest producer of the leadership position at the federal level. The dispossession of the North from power in 1999 by the South led to the cancellation of the election that would have produced a Southerner as the President of the country. The federal government annulment of the June 12, 1993 election gave the impression that the Northerner did not want the power to shift to another geopolitical zone.

The structural imbalance has led to instability in government because there are agitations by different sections of the country on the need to shift power from one geopolitical zone to another. In an interview, one informant observed that our federal system of government has been so centralised that it looks as if we are practicing a unitary system of government (Personal Interview IX, July 5, 2018). The interviewee further observed that the practice of unitary system in the federal political arrangement has not only created instability in government but has made federalism to have a serious setback in the country (Personal Interview IX, July 5, 2018). He, therefore, remarked that a stable federal system would be achieved if the country can follow the principle of federalism as conceived by K.C. Wheare (Personal Interview IX, July 5, 2018).

The structural economic and political imbalance in Nigeria polity is inimical to federal stability and national development. The political structure shows inequalities in the number of states, local governments, Senators, House of Representatives and federally allocated revenue between the North and the South. For example, out of 36 states in Nigeria, the North has 19 states while the South has 17 states. Out of 774 local government councils, the North has 419 while the South has 357. In the House of Representative, the North has 191 while the South has 169. The North has 57 in the Senate while the South has 51. This demonstrates inequalities between the North and the South.

The implication is that the North would always overrule and override the South in decision-making since electoral democracy is a game of numbers. In a similar dimension, an economic imbalance

exists between the North and the South. The structural imbalance in the country has made different groups cry out in order to draw the attention of the government to their needs and aspirations. In the course of doing this, they often result in violence which created instability in the polity. The structural imbalance in the country has constituted a major obstacle to a stable federal system in Nigeria. In view of this, John Stuart Mill considered three conditions for a federal system. These are (1) a mutual sympathy among the population as well as a community of interest; (2) member states must not be so powerful as to rely solely on their individual strength; and (3) there must not be a marked inequality among the member states (Porter 1977, pp.101-124).

Therefore, restructuring of the federal system in Nigeria for the peaceful co-existence of the heterogeneous and diverse individuals is non-negotiable. Such restructuring would engender cooperation among the levels of government. A key informant has observed that a true federalism could be attained only when the present thirty-six state structure was reorganised into six geopolitical zones (Personal Interview X, July 13, 2018). He stressed that majority ethnic group or restless minorities must not dominate such new federal arrangement but allows for equitable distribution of powers among different groups (Personal Interview X, July 13, 2018).

Secondly, a stable federal government could be attained when the federal government devolved some of her responsibilities to the reorganised state structure of six zones. The implication of this would be more monetary allocations to the states and more taxing powers of the structured states to generate fund within their jurisdictions (Vanguard, 31 August 2012). The field survey conducted revealed that the major functions of government are domiciled at the federal level (Personal Interview VII, June 4, 2018). The interviewee pointed out that the constitution needed to be amended because the federal government was too powerful (Personal Interview VII, June 4, 2018).

The Speaker of a legislative house in one of the selected states observed that:

The power given to the federal government is too much. All politics are local, and development is local. True federalism would not exert more power over the constituent units, therefore, there is the need to go to the drawing board and give it a legal backing (Personal Interview VI, February 26, 2018).

Thirdly, it is imperative for the Nigerian state to be committed to the primary goal of federalism. Alexander (1968, p.61) sought a value that essentially consisted of creating or strengthening a collective sentiment of belonging together irrespective of an individual or sub-group differences.

This is in agreement with J.S. Mill's law of federal stability (1861, cited in Ojo, 2017). According to Mill,

A federal system should not be morbid; thus, underlying the importance of equality in size and powers of the individual regional or constituent governments. It, therefore, becomes implicit and imperative in the federal system, that the powers of the individual regional governments and their relationship with the central government should be the same; as well, that no regional government should be allowed special position with regard to the central government. Such inequality breeds arrogance and conflict, which could have a great consequence on the entire union (Mill 1861, cited in Ojo 2017).

An interviewee observed that the present federal arrangement allowed ethnic loyalty to prevail over national loyalty (Personal Interview VI, February 26, 2018). He stressed further that nationalistic outlooks were reduced to the barest minimum. He, therefore, suggested a true federal system where people expressed loyalty to the country rather than their ethnic affiliation (Personal Interview VI, February 26, 2018).

The above submission by the interviewee was in line with Ramphal (1979, p.18) who asserts that:

For a federation to resist failure, the leader and the followers must "feel federal" they must think of themselves as one people with common self-interest capable, where necessary, of overriding most other considerations of small group interest (Ramphal 1979, p.18).

Another key informant observed that over-reliance on the monthly allocation by the subnational units of government has not encouraged them to explore their revenue base in order to increase their internal revenue for effective service delivery (Personal Interview II, November 3, 2017). The above submission was in line with the view of another informant who observed that most states were not worthy of being a state because they were unable to deliver their services due to their level of incompetency to generate revenue within their states (Personal Interview IV, November 29, 2017).

A Minister of the Second Republic in his article titled "Nigerian amalgamation is a fraud" in 2013 said that:

It was only on the paper that Northern and Southern parts of Nigeria were amalgamated, and never the people were amalgamated. He stressed that the Northern and Southern Nigeria were amalgamated on paper in the sole interest of the westerners for their economic benefits (Raheem, Oyeleye and Adeniji 2014, pp.163-174)

The above analysis showed that instability in Nigerian federalism can be attributed to a mismatch of the country by the colonial government. This foundational issue of mismatch has further created other problems that have threatened the federal system of government in Nigeria.

In his response, the interviewee considered Nigerian federalism as asymmetric in nature. It states that the Northern part of the country is almost of equal size to the sum of the other parts of the country. To him, the North would always have an advantage because of the population. He affirms that a stable federal system would be created when inequality is avoided in the distribution of resources and appointments (Personal Interview IV, February 29, 2017).

Intergovernmental relation requires that the levels of government interrelate for the effective functioning of the political system in the country. Such interaction allows the state government to assign constitutional responsibilities to the local governments. The constitution provision also requires both the federal and state governments to perform concurrent functions. Even when the laws of the two levels of government are in conflict, the federal law must prevail over the state law. In spite of this provision, there was excessive use of constitutional powers by either the central or the state government, which often led to the conflictual relationship between the federal and the lower levels of government. In the Nigerian federalism, the lower levels of government have become agents rather than partners of federal government in the structural arrangement (Bello 2014). Thus, the processes of intervention and control between the center and the periphery are inevitable but should follow the constitutional provisions (Bello 2014).

## **6.12 Summary**

In this chapter, the researcher started by exploring health service delivery as one of the MDGs directed towards attaining development of the country. The research study observed that the development of the country is attained where there are healthy individuals who are productive in all areas for socio-economic development. The researcher discussed health care services delivered in some of the selected states. An analysis of healthcare service delivery reveals that Nigeria has not fulfilled the agreement made at the Article 12 of the International Covenant on Economic, Social and Cultural Rights (ICESCR) that guaranteed for everyone the right to the highest attainable standard of physical and mental health. The researcher discovered that the percentage



allocation of the state budget to the health sector was very low. The percentage of the country's health sector in the annual budget was 5.95% in 2012; 4.23% in 2016; 4.16% in 2017; and 3.9% in 2018. The percentage share of the country's budget to the health sector was far below the "Abuja Declaration" where Heads of State of member countries of the African Union pledged to commit at least 15% of their annual budgets to improve health sector.

The research study found that a larger percentage of the health sector budget was spent on recurrent expenditure such as payment of salaries and other operations. For example, recurrent expenditure in 2012, 2013, 2014, 2015, 2016, 2017, and 2018 were N225.76b, N219.72b, N214.94b, N237.08b, N221.70b, N252.87b, and N269.34b, respectively. Capital expenditure in 2012, 2013, 2014, 2015, 2016, 2017, and 2018 were N57.01b, N60.08b, N49.52b, N22.67b, N35.71b, N55.61b, and N71.11b, respectively. The researcher argues that in spite of the various international grants made available to the Nigerian government for polio eradication, immunisation, there is still high infant mortality rate, low life expectancy and the periodic outbreak of diseases.

The implications of these findings are that public health facilities continue to deteriorate and access to adequate healthcare of the people becomes difficult. The resultant effect was an increase in infant mortality rate and the outbreak of diseases. The low percentage of the share of the country's budget to the health sector far cry from Abuja Declaration of 15% was a violation of the agreement reached by the Heads of State of member countries of African Union. The consequence of this was that states were incapacitated to provide effective healthcare service delivery to the people. The proliferation of states had reduced budgetary allocations to the states. Thus, the changing pattern of the federal structure affected the fiscal capacity *vis-à-vis* service delivery of the states.

The above analysis implied that the MDGs of reducing infant mortality, improving maternal health, and combating the outbreak of diseases could not be achieved in the selected states. This research work argues that the proliferation of states because of the changing structure of federalism affected the fiscal capacity of the states to deliver quality healthcare services to the people. The researcher then turns to the analysis of service delivery in education. With particular reference to the Universal Basic Education Commission (UBEC), the researcher observed that some projects targeted and executed by the federal government were not actually satisfying the needs of the people. At times, these projects were duplicated, thereby leading to wastage of resources. The

researcher argues that a decline in the primary schools' enrolment showed that many pupils of school age were out of school.

The implication of this was that many children were denied access to free primary education. Multiple Indicator Cluster Survey (MICs) of 2016 and 2017, corroborated this assertion, with the observation that only about 39.4% of Nigerian children of primary school age enrolled in school while 60% of children of school age are out of school (National Bureau of Statistics 2018). The Nigeria's National Bureau of Statistics, in collaboration with the United Nations Children Emergency Fund (UNICEF), conducted the survey. The survey further revealed that South East had the highest number of pupils' enrolment with 60.5%, followed by the South West (56.5%), South-South (52.5%), North Central (48.2%), North West (32.5%), and North East (27.2%) (National Bureau of Statistics 2018).

The researcher also found out that teachers' enrolment in the states were declining. The implications of these were low quality education to the pupils and the high teachers-pupils ratio. Similarly, the researcher argues that instructional and learning materials were not adequate in the states' primary schools. The implication of this was poor implementation of the schools' curriculum, and poor quality of teaching delivery to the pupils. The analysis showed that the states could not achieve the UBE programme that lays emphasis on the accessibility of pupils of school age to primary education, availability of teachers and proper implementation of the curriculum. Therefore, the researcher claimed that the changing pattern of the federal system affects the capacity of the states to deliver education service to the pupils.

The delivery of basic social services to the people is the responsibilities of the levels of government in a federal system. These duties and responsibilities of the central, state and local governments were embodied in the constitution to ensure that each level of government operates within its sphere of jurisdiction.

Also, the chapter explores the constitutional provisions regarding the division of powers and responsibilities among the levels of government. The drafters of the Nigerian Constitution of 1999 (as amended) anticipated strong and united levels of government before entrenching the functions and responsibilities of the federal and the constituent units in the constitution. In the same way, the constitution put measures towards ensuring interactions among the levels of government.

However, the actors at different levels of government abuse the constitutional powers. Therefore, the constitutional provisions are not in tandem with the practices by the actors. For example, the state government abuses State-Joint Local Government Account by spending money meant for the local government illegally. This chapter discovered that appointments to public office, even when it followed due process do not reflect the federal character, as it was lopsided. In addition, the researcher argues that revenue allocation in Nigeria was tilted towards the federal government, which has made the subnational levels to rely on the federal government for financial assistance.

The analysis also revealed structural imbalance in Nigerian federalism, which has constituted an obstacle to federal stability. The researcher, therefore, claims that a restructured federal system that would give people a sense of belonging and ensure peaceful co-existence is necessary for a stable federal system. Summary, conclusion and recommendation would be the subject matter of the next chapter.

## **Chapter Seven**

### **Summary, Conclusion and Recommendations**

#### **7.1 Conclusion**

The research study interrogated intergovernmental relations in Nigeria's Second and the Fourth Republics in the selected states of Osun, Oyo, Ondo, Lagos and Ekiti states. The central focus of this study is the implications of the nature of the contemporary intergovernmental relations on service delivery in five out of the six states in the South West, Nigeria. The researcher started this study by exploring the background of intergovernmental relations using federalism as a framework. The study then examined the implications of the contemporary intergovernmental relations on service delivery.

The methodological approach to the study was an interpretive research paradigm, based on the assumption that social reality is not singular or objective, but shaped by human experiences and social contexts, and is, situated within its socio-historic context. The methodology for data collection and analysis was qualitative. In order to provide answers to the research questions raised, responses were sought from the key informants of the research through interview method. This enabled me to collect primary data. Other sources of primary data are government publications, bulletin and reports, public documents of civil organisations like BudgIT and SERAP. In addition, the research study got information from secondary sources such as journals, texts, newspapers, archives, internet materials, magazines etc. These sources provided the basis for a critical review of literature.

An interrogation of the major issues relating to the nature of contemporary intergovernmental relations in Nigeria was discussed under seven chapters. The first chapter centred on the background of intergovernmental relations in Nigeria using federalism as a framework. This was

followed by the statement of the problem, research questions, research objectives, and structure of the dissertation., . .

The second chapter presented the principles that underpin federalism and the different phases of the evolution of federalism in Nigeria. The study discussed the typologies of intergovernmental relations and its analysis. The researcher then explored the major thematic issues of the research study and reviewed extant literature on autonomy, distribution of powers and responsibilities, centralisation of power, vertical/horizontal relations, intergovernmental fiscal relations, and administrative mechanisms for managing intergovernmental relations, service delivery, and constitutional provisions. Furthermore, the research examined intergovernmental relations and governance, as well as the challenges and implications of intergovernmental relations and sustainable development goals I considered the view of scholars and identified the gaps in literature. In addition, the study engages the subject matter of fiscal intergovernmental relations, which is based on the question of the relative powers of central and constituent units to raise revenue.

Chapter three focused on research methodology. The study engages the role of methodology in a political science investigation and explored the methodological approach to the study. The researcher presented the rationale for using qualitative research design. Also, the study considered the population, sampling, sampling technique, sources of data collection, data collection instrument and data analysis. The validity of the data collection was also explored.

In Chapter four, the study examined a contextual and theoretical framework of the structure and authority in Nigeria's intergovernmental relations. The study was anchored on two models. It was discovered that a single model is not adequate to explain the nature of intergovernmental relations in Nigerian polity due to the constitutional framework that defines the autonomous nature of the levels of government on one hand and the interdependent functions of the levels of government on the other hand. Therefore, the study adopted a hybrid of Coordinate-Authority model and the Overlapping-Authority model to explain the authority structure and the interplay that existed among the political actors at different levels of government in the Second and the Fourth Republics. The researcher then discussed the major propositions of the models and assessed the

two models based on their strengths and weaknesses. The study further examined the pattern of IGR in Nigeria and discovered that there is a fiscal imbalance among the levels of government. The centralised fiscal structure that tilted more revenue to the central government has affected the fiscal capacity of the constituent units in effective service delivery. The researcher also engaged a comparative analysis of federalism in the two Republics (Second and the Fourth). The study also explored the key intergovernmental bodies with a view to determine their effectiveness in intergovernmental relations.

In chapter five, the study examined intergovernmental relations and constitutional provisions in Nigeria from the colonial period to the post-colonial period. It then explored the provisions of the 1979 and 1999 constitutions to discover whether there are discrepancies between the constitutional provisions and their practice by different political actors. In chapter five, the study presented and analysed the empirical findings of intergovernmental relations in Nigeria's Second Republic and the Fourth Republic. The researcher further discussed the changing pattern of Nigeria's fiscal federalism and its implications on service delivery. The study found out that the centralised fiscal structure of Nigerian federalism tilted more revenue to the central government at the detriment of the constituent units. Furthermore, the researcher discussed the empirical analysis of intergovernmental relations in Nigeria's Second and the Fourth Republics.

In chapter six, the study engaged in empirical analysis of service delivery in the selected states. With the data collected, the study was able to discover the nature of services rendered to the people in the selected states. Specifically, the research study focused on service delivery in health and education sectors in some of the selected states. Also, the study discussed the theory and practice of constitutional provisions of the powers and responsibilities of the levels of government. The various sections of the constitution were used to determine whether the attitudes and behaviours of the actors at different levels of government were in tandem with the constitutional provisions. The study claimed that the actors' behaviour towards their assigned duties was a violation of the rule of law and represented an infringement on the fundamental human rights of the citizens.

## **7.2 Summary of Findings**

The findings of the study revealed that the central government has more fiscal power for policy direction, than the constituent units.. In addition, the central government has sole prerogative to

legislate on exclusive matters and overriding power over the items in the concurrent legislative list. Similarly, the increase in the number of the constituent units, from 19 states in the 1979 constitution, to 36 states in the 1999 constitution, and the expanded expenditure obligations, weakened the revenue base of the subnational units. The constituent units, in the Fourth Republic, are less viable than those of the Second Republic. This development weakened the fiscal strength of the constituent units for effective service delivery. The subnational units are not equipped with adequate revenue resources to fulfil their expenditure obligations because the federal government retains the bulk of government revenue.

Extant literature revealed a loss of autonomy of the constituent units due to the influence of the federal government on the constituent units, particularly on financial matters. The federal government exercises excessive control over the subnational levels. The constitution allocates more taxing powers to the central government and lesser taxing assignments to the constituent units. In this case, the central government has the capacity to raise more revenue than the state or local governments.

The study also revealed serious setbacks in service delivery. The proliferation of states in the country had reduced the resource base of the older states and weakened the revenue generation of the new states. The revenue allocation of the constituent units could not match up with the expanded obligations of the states. The study revealed that many states in Nigeria had poor internal revenue generation; therefore, they became more dependent on the federal allocation and, consequently, becoming less viable. The lack of financial capabilities of the states affects their capacities to deliver services. With the exception of Lagos State, that has a large revenue base, other states in the South West geopolitical zone have low internal generated revenue and found it difficult to deliver basic services to the populace.

The research study revealed that the delivery of education services is hindered in the pupils. Selected states are incapacitated to deliver education services to the pupils. The researcher discovered that teachers and pupils' enrolment in the selected states were declining. The implications of these were low quality education to the pupils and inadequate teachers-pupils ratio. Similarly, the researcher argued that instructional and learning materials were not adequate in the

states' primary schools. The implication of this was poor implementation of the schools' curriculum and poor quality of teaching delivery to the pupils. The analysis showed that the selected states could not achieve the UBE programme that lays emphasis on the accessibility of pupils of school age to primary education, availability of teachers and proper implementation of the curriculum. Therefore, the study remarked that the changing pattern of the federal system affects the capacity of the states to deliver education service to the pupils.

Similarly, service delivery in healthcare revealed that Nigeria has not fulfilled the agreement made in Article 12 of the International Covenant on Economic, Social and Cultural Rights (ICESCR) that guaranteed for everyone the right to the highest attainable standard of physical and mental health. The researcher discovered that the percentage allocation of the state budget to the health sector was far below the "Abuja Declaration" where Heads of State of member countries of the African Union pledged to commit at least 15% of their annual budgets to improve health sector. In addition, a larger percentage of the health sector budget was spent on recurrent expenditure such as payment of salaries and other operational costs.. The implications of these findings are that public health facilities continue to deteriorate and access to adequate healthcare of the people becomes difficult. The resultant effect was an increase in infant mortality rate and the outbreak of diseases. In addition, the research finding revealed structural imbalance in Nigerian polity. The federal government is saddled with too many responsibilities while the subnational levels of government have lesser responsibilities. This lopsided federal arrangement has caused conflictual relationship among the levels of government that has often led to litigation in courts of law.

Another finding was that actors at different levels of government breach the constitutional provisions. The research study claimed that constitutional provisions are not in tandem with the practices adopted by the operators and actors. There have been flagrant abuses of constitutional provisions by the operators. In other words, the operators of the constitution do not adhere, strictly to its provisions.

In the research study, it was discovered that appointments to public office, even when it followed due process, did not reflect the federal character, as it was lopsided. The lopsided federal appointments bred marginalisation and often led to agitation by various groups and interests. The study showed that intergovernmental relations witnessed conflictual relationship among the levels



of government. The democratic dispensation of Nigeria's Fourth Republic, since May 29, 1999, has witnessed the most conflicting political opposition ever experienced, which brought competition rather than cooperation between the central and the subnational governments. Similarly, state-local relations witnessed series of conflict that often led to litigation between the levels of government.

### **7.3 Recommendations**

Based on the findings of the research study, the study offers the following recommendations.

#### **7.3.1 Reforms of fiscal relationships**

In order to proffer solution to the lopsided nature of fiscal federalism, there is the need for fiscal decentralisation of the levels of government. In this case, more revenue powers should reside with the subnational levels of government. This would give the state and local governments more decision-making powers over their expenditures. Such fiscal decentralisation would bridge the gap between the expanded obligations of government and revenue. Also, there is the need for direct disbursement of local government funds rather than the "State Joint Local Government Account" that has made the state to be in control of the local government revenue. In addition, the reform should allow the local governments to generate their revenue and disburse their expenditures.

Similarly, the researcher argues that for effective service delivery, the levels of government need to ensure maximum utilisation of available resources. This is because most of the constituent units do not tap the resources available at their disposal to increase their revenue base in order to improve their service delivery. Therefore, their continuous reliance on the monthly allocation from the federation account for the execution of projects. For example, the non-payment of workers' salaries started after the fall in the price of oil at the global market, which invariably affected the amount available in the Distributable Pool Account (DPA) for sharing to the levels of government. This shows that the constituent units are over dependent on federation revenue and have no drive to generate revenue inwardly.

It is expected that different levels of government exercise their tax assignments by generating revenue through various constitutional means. With the exception of States like Lagos, Rivers, and Sokoto, other states in Nigeria have poor internal generation drive, hence, their internally

generated revenue as a percentage of total revenue was relatively very low. Between 2007 and 2011, the internally generated revenue as percentage of total revenue in Lagos, Sokoto, Ogun, Abia, Oyo, Rivers, Osun, Edo, Kwara, Gombe, Kogi, Kano, Ekiti, Ondo, Plateau and Nasarawa were 36.7%, 21.9%, 20.1%, 18.0%, 15.5%, 15.0%, 14.9%, 14.4%, 13.6%, 12.6%, 12.5%, 11.7%, 7.9%, 7.5%, 7.2%, and 6.6% respectively (Central Bank of Nigeria Annual Report 2007-2011).

### **7.3.2 Constitutional Amendment**

The constitutional provisions regarding the devolution of powers to the levels of government need to be amended. The 1979 and the 1999 Constitutions tilted powers to the central government. The functions of the federal government should be limited to policy matters while the subnational levels should be involved in service delivery due to their closeness to the people. There is the need to transfer some of the exclusive functions of the federal government to either the concurrent list or residual list. .

**7.3.3 Re-orientation of political and administrative classes:** Both political and administrative classes need to be orientated on how to build cordial relationships with each other at different levels of government. A clear job description of political and administrative classes must be spelt out in the constitution in order to avoid conflict of interests. Therefore, the elected and career officials should see their roles as complementary rather than competitive. Therefore, a constitutional amendment that defines the roles and relationships of the state actors as complementary would promote and sustain intergovernmental relations towards effective service delivery.

### **7.3.4 Strengthening of intergovernmental relations mechanism**

The institutions (both formal and informal) of intergovernmental relations must be alive to their responsibilities for coordinating and monitoring the implementation of plans. The various projects and programmes embarked upon by Ministries, Departments and Agencies (MDAs) must be properly executed. In addition, adequate information relating to the activities and performance of

MDAs must be obtained at different levels of government. The information obtained must be made available to the members of the public.

### **7.3.5 Need for clarity on concurrent matters**

The constitution must be amended to clearly spell out the limitations of federal and state governments on certain concurrent matters as provided in the 1999 constitution. For example, federal government should only give intervention support to the primary school education and not to take over the running of the primary school education. Also, there must be delineation of roles of the Universal Basic Education Commission (UBEC) and State Universal Basic Education Board (SUBEB) for effective service delivery.

### **7.3.6 The need for the constituent units to meet up with their socio-economic and political obligations.**

The constituent units (the state and the local governments) in Nigeria constitute the levels of government that are closer to the people and saddled with the responsibilities of service delivery. The state government shared concurrent functions with the federal government, as contained in the Second Schedule Part 11 of the 1999 constitution while the functions of local government are contained in the Fourth Schedule of the 1999 constitution (as amended) (The Constitution of the Federal Republic of Nigeria 1999). Similarly, the 1999 constitution stipulated the tax assignments and revenue sharing formula of the constituent units. However, the constituent units have not been able to meet their various constitutional obligations, and this has affected the federal system of government, particularly in the area of service delivery. For the constituent units to meet up with their socio-economic and political obligations, the following should be considered.

#### **a. Restructuring of fiscal allocation**

There is the need to restructure revenue allocation in favour of the constituent units. The revenue sharing formula needs to be revisited to allow the constituent units have adequate financial resources to discharge its constitutional responsibilities.

In its report, the Committee on revenue allocation and fiscal federalism at the National Political Reform Conference observed that:

State governments and many other stakeholders are dissatisfied with the relatively large proportion of the revenues in the federation account that is retained by the Federal Government as against the proportion that goes to the 36 states and FCT, and their local governments. This has given rise to agitations for the need to share revenues in such a manner that the state and local governments can be financially and economically empowered to enjoy a level of autonomy associated with federalism (National Political Reform Conference 2005, p.10).

The revenue allocation formula adopted by various commissions in Nigeria were not accepted by the people because any principle adopted tended to favour one section of the society at the detriment of the other. This showed that the bulk of the federal revenue was allocated to the center. Because of this, the constituent units become dependent on the centre and less viable to perform the assigned responsibilities. This situation has led to agitation by the constituent units for the restructuring of federal revenue in favour of the subnational levels.

#### **b. Direct disbursement of local government fund by the federal government**

The present arrangement of “State Joint Local Government Account” does not augur well for development at the subnational levels. The constitution stipulates that the state and the local governments should operate joint account called “State Joint Local Government Account”. The joint account enables the state government to keep and later disburse the 10% allocation meant for local government. However, it has been observed that the withholding of the 10% due to the local government by the state government has hampered effective service delivery at the local level.

#### **c. Expansion of Internally Generated Revenue (IGR) drive of the subnational units**

The need to increase the revenue base of the subnational levels of government in enhancing service delivery cannot be underestimated. The subnational governments are to increase their internal revenue drive by exploring and utilising the available resources within their jurisdiction for the good of the society. The subnational governments are to look inward and tap the available resources within their local government areas.

Service delivery of the levels of government is a function of tax-raising powers and revenue allocation. Both the 1979 and 1999 Nigerian constitutions were very clear about the powers of the

three levels of government to raise revenue through taxes. The Second Schedule Part 1 contained the tax-raising powers of the federal government, and Part II Section 7 has the tax-raising powers of the state government. Section 7 Fourth Schedule contains the tax-raising powers of the Local government (The Constitution of the Federal Republic of Nigeria 1999)

#### **d. Reassessment of intergovernmental fiscal relation**

The constitutional allocation of revenue to the levels of government shows that the constituent units receive the least amount of revenue from the Distributable pool account of the federation. This revenue received by the constituent units is not commensurate with the responsibilities and obligations empowered them through the constitution. Hence, they have limited financial resources to carry out their assigned obligations. For example, the revenue sharing formula from the Federation Pool Account is 48.5%, 24%, and 20% to the federal, state and local governments respectively. The remaining 7.5% is distributed between derivation funds for oil and mineral producing areas, a stabilisation fund, an ecological fund, and the federal capital territory, (FCT). It is obvious that the constituent units that are the major service providers have limited financial resources at their disposal. Bach (1989), Ekpo (1994), and Anyanwu and Ehwarieme (1999) have observed that there was the need to reassess intergovernmental fiscal relation due to the belief that the constituent units (i.e. the state and local governments) were responsible for the provision of social services. Yet, they had limited financial resources to discharge the responsibilities.

The research study argues that for the citizens to reap the dividends of democratic governance there is the need for adequate financial resources for the sub-national level through fiscal reforms that would give larger revenues to the constituent units. This is one of the measures introduced in China when it discovered that sizable horizontal imbalances emerged across the provinces (Dabla-Norris 2005). The 1994 tax reform in China introduced a major overhaul of the tax and transfer system and tax administration. The over-arching objective of the reform was to strengthen the macroeconomic performance, achieve regional equalisation and efficient public goods provision (Dabla-Norris 2005).

Specifically, the tax reform attempted to arrest the fiscal decline (raised the two revenue ratios), simplified the tax system, eliminated distortions, modified revenue assignments to different levels of government, and shifted from ad hoc, negotiated transfers to transparent rule-based revenue assignments (Dabla-Norris 2005). Important measures introduced in 1994 included reforms in the

tax system and introduction of production-based value-added tax (VAT). Other measures include reassignment of taxes between central and local governments to have separate “central fixed incomes, “local fixed incomes,” and shared revenue from the VAT, the establishment of a separate state tax administration to collect central and shared taxes, and the establishment of a general purpose equalization transfers. The redistribution of taxes between the central and local governments enabled them to have separate central and local fixed incomes, establish separate state tax administration and general-purpose equalization transfers<sup>44</sup>

### **7.3.7 Strengthening mechanisms and institutions for intergovernmental policy coordination**

Institutions of government created for promoting co-operation among government units should be strengthened for effective intergovernmental network. Similarly, officials at different levels of government must monitor the various projects and assess its level of performance for service delivery.

### **7.3.8 Transparency and accountability**

The civil society groups should check abuse of constitutional provisions by the actors of intergovernmental relations. The civil society body should report cases of abuse of office at the different levels of government.

### **7.3.9 Maximisation of resources**

The levels of government in the federal system particularly the state and the local governments should look inward by boosting their internally generated revenue. Aside from this, there is the need to curb wastages that arise from numerous political appointees who have reduced the money to take care of the people.

### **7.3.10 Adoption of the principle of Self-determination**

The principle of self-determination is the right of the people to choose their own government through peaceful and democratic means. This implies that each person could determine what

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<sup>44</sup> Revenue assigned to local governments included 25 percent of the new VAT, a turnover type, business tax, the personal income tax (PIT), and the enterprise income tax levied on local SOEs and foreign-financed enterprises. The central government received 75 percent of the VAT, excise, and trade taxes, and the EIT from centrally owned SOEs. See Bahl (1999), Ahmad and others (2002, 2004a) for a detailed discussion of the 1994 Tax Reform.

becomes of the society without any interference. For example, an individual should have the will to make a decision during the election by casting his/her vote. Elected officials, rather than appointed ones, should occupy the various positions at the local government councils. This could be possible by correcting the deficient political structure, particularly the existing thirty-six states structure, which has shown neither economic viability nor ethnic homogeneity (Vanguard, 31 August 2012).

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## **Appendix 1**

### **Informed Consent Document**

Dear Participant,

My name is Solomon Adebayo ADEDIRE. I am a Ph.D. (Political Science) candidate studying at the University of KwaZulu-Natal, Pietermaritzburg Campus, South Africa. The title of the research is: **Examining Intergovernmental Relations in Nigeria’s Second Republic (1979-1983) and the Fourth Republic (1999-2007): Insights from selected States in the South West, Nigeria.** The aim of the study is to examine the implications of the nature of the contemporary intergovernmental relations on service delivery in Osun, Oyo, Ondo, Lagos and Ekiti States in the Second and Fourth Republics. I am interested in learning about the politics associated with the imbalance in the constitutional provisions of the levels of government and the actual practices of intergovernmental relations in Nigeria’s Second Republic (1979-1983) and the Fourth Republic (1999-2007). I recognise you as one of the stakeholders in the field of intergovernmental relations in Nigeria’s political development. To gather the information, I am interested in interviewing you so as to share your experiences and observations on the subject matter.

Please note that:

- Your confidentiality is guaranteed as your input will not be attributed to you in person, but reported only as a population member opinion.
- The interview may last for about 1 hour and may be split depending on your preference.
- Any information given by you cannot be used against you, and the collected data will be used for purposes of this research only.
- Data will be stored in the secure storage and destroyed after 5 years.
- You have a choice to participate, not participate or stop participating in the research. You will not be penalised for taking such an action.
- The research aims at knowing the differences and similarities in intergovernmental relations in Nigeria’s Second and the Fourth Republics.
- Your involvement is purely for academic purposes only, and there are no financial benefits involved.
- If you are willing to be interviewed, please indicate (by ticking as applicable) whether or not you are willing to allow the interview to be recorded by the following equipment:

|  |         |             |
|--|---------|-------------|
|  | Willing | Not willing |
|--|---------|-------------|

|                        |  |  |
|------------------------|--|--|
| Audio equipment        |  |  |
| Photographic equipment |  |  |
| Video equipment        |  |  |

I can be contacted at School of Social Sciences, University of KwaZulu-Natal, Pietermaritzburg Campus, Scottsville, Pietermaritzburg.

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Cell: +2348023892753 or +27618290669.

My supervisor is Dr. Khondlo Mtshali who is located at the School of Social Sciences, Pietermaritzburg Campus of the University of KwaZulu-Natal.

Contact details: email: [Mtshalik@ukzn.ac.za](mailto:Mtshalik@ukzn.ac.za) Phone number: 0332605892

My Co-supervisor is Dr. Omololu Fagbadebo who is located at the School of Management, IT & Governance, Pietermaritzburg Campus of the University of KwaZulu-Natal

Contact details: email: [Fagbadebo@ukzn.ac.za](mailto:Fagbadebo@ukzn.ac.za); [otomololu@yahoo.com](mailto:otomololu@yahoo.com) Phone number: (Cell) +27611533824

The College of Humanities Research Ethics Officer is P. Mohun who is located at Humanities Research Ethics Office, University of KwaZulu-Natal. Contact details: email: [mohunp@ukzn.ac.za](mailto:mohunp@ukzn.ac.za) Phone number 0312604557

Thank you for your contribution to this research.

Social Sciences,

Humanities,  
KwaZulu-Natal,

College of  
University of  
South Africa,

## **Appendix 11**

September 2016

TO WHOM IT MAY CONCERN (or insert the addressee)

RE: Letter of Introduction of **Mr. Solomon Adebayo ADEDIRE**, Ph.D. Student at University of KwaZulu-Natal

This is to introduce and confirm that **Mr. Solomon Adebayo ADEDIRE** is a Ph.D. (Political Science) student at the University of KwaZulu-Natal, Pietermaritzburg, South Africa. The title of his Ph.D. research is '**Examining Intergovernmental Relations in Nigeria's Second Republic (1979-1983) and the Fourth Republic (1999-2007): Insights from selected States in the South West, Nigeria**'. The outcome from the study is expected to improve practice, inform policy and extend the theory in this field of study. As part of the requirements for the award of a Ph.D. degree, he is expected to undertake original research in an environment and place of his choice. The UKZN ethical compliance regulations require him to provide proof that the relevant authority where the research is to be undertaken has given approval.

We appreciate your support and understanding to grant **Mr. Adedire** permission to carry out research in your organization. Should you need any further clarification, do not hesitate to contact us.

Please find attached the detail of the information needed.

Thank you in advance for your understanding.

Dr. Khondlo Mtshali

**Supervisor**

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**Appendix 111**

**Semi-structured Interview Questions**

### **Questions for the Politicians of the Second and the Fourth Republics**

1. How would you describe the relationships among the levels of government in the Second and the Fourth Republics? Account for the reasons for such relationships.
2. As one of the politicians during the Second or Fourth Republic, What do you consider to be the areas of conflict between the federal and the state governments; and between the state and the local governments?
3. Are there cordial relationships between the public officials and political leaders at all levels of government in Nigeria's Second and the Fourth Republics?
4. How does the changing pattern of the federal structure affect the fiscal capacity of the state?
5. Are there any programmes you executed during your tenure? Can you provide examples?
6. In what ways, can the constituent units' meet up with their socio-economic and political obligations?
7. What was the nature of intergovernmental relations among the institutions and agencies of government in the Fourth Republic?
8. Can you tell me cases of arbitrary use of powers by the levels of government in the Second Republic or the Fourth Republic?
9. In what ways did you, as a politician of the Second Republic or the Fourth Republic helps to improve federal-state-local relations?
10. What were the roles of political leaders and appointed officials at different levels of government during the Second and the Fourth Republics?

### **Questions for the civil societies**

1. Can you assess intergovernmental relations in Nigeria's Second and the Fourth Republics?
2. What are the roles of civil society in the political process?
3. In what ways did you carry out these roles in the Second and the Fourth Republics towards effective intergovernmental relations?
4. How would you describe the activities of various agencies of intergovernmental relations in Nigeria?
5. Can you tell me areas of divergence between the constitutional provisions and the actual practices of the levels of government in the Second and the Fourth Republics?
6. What are the possible ways of ensuring effective consultation, co-operation and co-ordination among the levels of government in Nigeria?
7. In what ways, can the constituent units meet up with their socio-economic and political obligations?

### **Questions for the Opinion leaders**

1. What do you consider to be the major differences between intergovernmental relations in Nigeria's Second Republic and the Fourth Republic?
2. What are the options for a more stable federal structure through a more coordinate and interdependence relationship between the central and the component units of government in Nigeria?
3. Can you assess the performance of the levels of government in Nigeria's Second and the Fourth Republics in the area of service delivery?
4. How would you describe the current structure of fiscal federalism in Nigeria?
5. Can you suggest ways of improving the federal-state-local relations in Nigeria?
6. In what ways did the federal government implement its policies at the subnational units of government? Can you give practical examples?