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A Review of Service Delivery at the Local Government Level in Nigeria: The Fiscal Federalism Dilemma

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Abstract

Over the years, fiscal federalism has been a dominant and contentious issue in Nigeria. The country's chequered political history has affected the practice of federalism and this has in turn affected the performance and service delivery, especially at the local government level. This study assesses the effect of the existing fiscal relations on service delivery in the local government areas from 1999-2019. It adopts a descriptive design survey and relies on primary and secondary sources for data collection. The findings reveal that fiscal relations have not improved the performance in critical areas of services at the local government level. It concludes that the sub-national government has muscled out the local government through its institutions that manage the joint commissions and other political machinery. The study recommends financial and administrative restructuring that will guarantee an appreciable level of financial autonomy for the local government to be able to fulfill its constitutionally assigned responsibilities.

Keywords: *federalism, fiscal federalism, inter-governmental relations, social service, delivery.*

1.0 Introduction

The diverse nature of the populace, in terms of ethnic, religious and socio-cultural groupings as well as the observed landmass influenced the adoption of a federal system of government in Nigeria (Olu-Adeyemi, 2017). Across the globe, various strategies and approaches have been adopted or used by the government for good governance and in their efforts at distributing the state resources to reach the people at the grassroots (Anazodo, Igbokwe- Ibeto, and Nkomah, 2016). Be that as it may, revenue sharing and administrative arrangements have led to many challenges. Meanwhile, the interactions in terms of fiscal relations have been characterized by unstable political decisions and arrangements that have resulted to hostile political competition, unending struggle, and survival of the fittest syndrome among the sub-national governments and the governments at the local level across the country. The excessive control of the local government by the sub-national political leaders has limited its constitutionally granted functions. Thus, state governments often use constitutional provisions, budgetary allocations, and political influence to curtail local autonomy, undermining the intended balance of power in the federal structure and diminishing local decision-making authority (Adeyemo: 2021). Although the 1999 constitution attempts to provide autonomy and fiscal relations, the ambiguous provision therein further frustrates the local government in the country (Anyebe, 2017). However, the government at the national level had among several initiatives introduced the Nigeria Finance Intelligence Unit (NFU) to facilitate direct disbursement of funds to the local governments.

The introduction of the NFU by the national government on the 1st of June 2018 had no impact on the disbursement and utilization of local government funds from the state purse. The 1976 Local Government Reforms recognized local governments as the third level of government. It also saddled it with responsibilities such as providing public goods and services whose benefits and impacts are localized. The Fourth Schedule shows that it drives towards improving the general living standard of the local individuals by making available fundamental services such as pipe-borne water, efficient waste disposal system, recreational facilities, construction, reconstruction, and maintenance of local and other access roads, bridges and culverts, quality and affordable primary healthcare and educational services and so on (Bello 2013). To achieve these, funding has remained a concern, and among the national issues the National Conference of 2014 engaged in was fiscal federalism (Richard and Eme, 2015). Unfortunately, the manipulation of fiscal decentralization in developing countries including Nigeria has led to a host of contentious issues such as lack of acceptance criteria, the dominance of federal and state government in sharing revenue responsibility, imbalance sharing of expenditure responsibility, lack of local government fiscal autonomy, and so on (Abubarkar 2017; Anyebe 2017; Anazodo, Igbokwe- Ibeto, and Nkomah 2016; Richard and Eme 2015; Fatale and Adejuwon, 2014; Wolman, McManmon, Bell, and Brunori 2013; Arowolo 2011; Adamolekun 2002). Thus, fiscal federalism in Nigeria affects local government in social service delivery.

The specific objectives of the study are to assess the implementation of the federalism model and to understand how fiscal federalism affects the delivery of social services in Nigeria. The study adopts a descriptive design survey to assess service delivery in Nigeria, by assessing relevant data and analyzing it for policy and research purposes and it relies on primary and secondary sources of data collection. Primary data was sourced through the administration of a questionnaire. Also, a multi-stage sampling technique was used for the study while Krejcie and Morgan's sample table ensures that researchers collect data from an ethically defensible number of participants while avoiding the over-sampling or under-sampling of certain groups and therefore enhancing the study. Lastly, proportionate sampling was used to administer the questionnaire, and the data collected were analyzed through the use of descriptive statistics and content analysis.

The paper is divided into four sections. The first part is this introduction which contains the background to the study, the statement of the research problem, the objectives of the study, and the research methodology. The second part reviews relevant themes to the study and the empirical review. Also, the third part comprises data analysis and a discussion of findings while the fourth part comprises conclusions that close the argument with highlights on the recommendations to advance improved service delivery among the local areas.

2.0 A Review of the Practice of Fiscal Relations in Some Selected Countries

States across the world practice different variants of fiscal federalism. For instance, the Organization for Economic Co-operation and Development (2017) notes that Canada's model is based on four factors which are shared cost programs, tax collection agreements, established program financing, and equalization. Also, the provinces and territories vary widely in their fiscal capacity to raise revenue and provide services. Provinces with large populations and strong economies, such as Ontario and Quebec, generally have higher levels of revenue and more resources to invest in public services while smaller provinces and territories, such as Prince Edward Island and Nunavut, may struggle to provide the same level of services with fewer resources.

In the United States of America, the federal government developed a financial relationship with state and local governments through the grants-in-aid system. The system has grown for more than a century as the central government has increasingly intervened in state and local activities. Today, there are more than 1,100 different federal aid programs for the states, and each program has its own rules and regulations. The federal aid system is a roundabout way to fund state and local activities that serve no important economic or practical purpose. The system has many widely recognized failings, but a web of special interest groups blocks its reforms. Those groups include the hundreds of trade associations that represent the recipients of federal aid and the millions of state and local employees who depend on federal aid to pay their salaries (Chris, 2019).

In Brazil, the transfers that come from the states include 25% of Value-Added Tax (ICMS) and 50% of motor registration tax (IPVA). In turn, states transfer ICMS tax value added based on collections from each local government. Three-quarters of 25% of tax value collected from a local government is transferred to the local government, while the state reserves the discretion of how to share the remaining one-quarter, and such discretion may include incentives for municipalities to improve on their collection. The federal government also makes some constitutional transfers to local governments. These transfers are mainly from income tax (22.5%), rural property tax (50%), tax on industrial products (IPI) (25%), and tax on financial operations on gold (IPF/gold) (70%), (Anazodo, Igbokwe-Ibeto, and Nkomah, 2016). Apart from Constitutional fiscal transfers from states and federal governments, the Brazilian municipalities also receive fiscal grants or discretionary transfers from higher-level governments especially the federal government as a means of creating the national minimum standard. The federal government uses the measure of non-constitutional (or discretionary) intergovernmental financial transfers to control state and local government spending in federally referred service sectors, mostly health, and education %), (Anazodo, Igbokwe-Ibeto, and Nkomah, 2016).

Germany's local funding consists of a lesser percentage of grants as municipalities do not get grants directly from the federal government (Adeyemo 2021). Federal grants, however, compensate governments with below-average budgetary capacities. Since the state is the only source of funding for grants at the local level, each state has a different quantity and structure. Therefore, both the federal and state equalization mechanisms play important roles in sub-national government revenue, with transfers occurring between the federal government and the 16 states to ensure an equal level of public services can be delivered across the country. Transfers also occur in particular cases, with mutual agreement between the state and federal governments (Barrios and Martínez–López 2016).

In Ghana, fiscal federalism is primarily made feasible by central government grants aided by the Constitution's establishment of the District Assembly Common Fund (DACF), which made sure that Metropolitan Municipal and District Assemblies (MMDAs) had easy access to enough money to support their growth. From the DACF, MMDAs received a total of Ghs3 billion (US$540 million) in funding between 1994 and 2013 (Otoo and Danguash 2021). The Local Government Act (Act 936 of 2016) grants MMDAs the authority to collect rates, fees, penalties, licenses, and other supplemental income in addition to transfers from the federal government. Schedules 8 to 12 of Act 936 include a list of this authority. The only district-level government organization with the authority to levy rates on both movable and immovable properties is the MMDAs, which serve as rating authorities within their respective jurisdictions (Otoo & Danguash, 2021). However, the Ghana local government heavily relies on the central government to meet up with its expenditures.

3.0 Understanding Fiscal Relations in Nigeria

The operational mechanism of fiscal federalism deals with the allocation of tax powers and expenditure responsibilities among various tiers of government. It really cannot be successful without fiscal decentralization that takes place when sub-national governments are given statutory powers to raise some taxes and carry out activities within some specified legal criteria. This also involves the allocation of centrally generated revenue to lower tiers of government through some revenue-sharing formula (Ekpo 1999). In Nigeria, there are three tiers of government, that is, federal, state, and local governments. Thus, fiscal federalism exists mainly as revenue allocation directed by the award of special grants from the federation account. To avoid conflict among the three tiers of government, revenue commissions are often established to work out the best acceptable formula for revenue allocated in the federation account (Abioro and Muraina 2018).

Fiscal federalism is all about fiscal equity and financial independence among the federating units (Onuigbo 2015). it occurs in the "disposition of tax powers," retention of revenue, and methods adopted in sharing centrally collected. Whereas, fiscal autonomy would just be significant in a circumstance whereby each tier of government is not legally tied to the will or order of another tier of government (Osakede and Ijimakinwa, 2014) in what has been described as the division of tax income and functional responsibilities among the various tiers of government in a federal state (Agunyai, Ebirim, and Odeyemi 2013). In Nigeria, a high level of interference by state governors with local government administration has undermined accountability (Adeyemi 2013). This was achieved through the 1999 constitution as amended which placed the establishment and control of local government including finance under the state government.

The local governments in Nigeria lack real autonomy to the extent of not being able to perform their assigned functions effectively and the financial dependence of the local government on the state for funding through the instrumentality of the Joint State Local Government Account is responsible (Eleje 2020). Unfortunately, it has influenced the rhetoric that has characterized local government administration in Nigeria as lackadaisical mentally with poor accounting systems. Others include the unavailability of reliable data required for planning, over-politicization, inadequate finance and poor revenue collection, greed, unnecessary government interference, lack of direction, and high corruption (Abioro, Agunyai, and Mudau, 2022). However, another line of argument that seeks to justify the poor performance at the local level is that the statutory allocations from the federation account are poor and inadequate to cover the financial obligations of local government councils in terms of staff salaries, social services, and serving of debts. The interference in the distribution of local government statutory allocations by the state governments reasonably accounts for the inability of the local governments to initiate and execute development programs or projects (Ezeani 2012).

4.0 The State Joint Local Government Account and the Local Government Finance

Fiscal federalism is an intergovernmental fiscal relation defining the functions and responsibilities among the various tiers of government as well as the financial resources to achieve stated objectives without undue interference (Ajibola, 2008). The State Joint Local Government Account (SJLGA) was initially introduced in the Nigerian Federation in 1981 during the second republic, under the administration of President Shehu Shagari. Conscious of the fact that the Nigerian economy is a mono-economy where over 80% of the federal, state, and local government's revenue comes from their shares of the oil wealth, the administration wanted to create a platform where both the federal and state governments could play some roles in funding and monitoring the local government revenue earnings and expenditure to ensure their success in rural development (Adeyemo 2021).

The joint account system was brought into being through an act of the National Assembly known as the "Allocation of Revenues (Federation Accounts) Act 1981. The same act established what is today known as the Federation Account Allocation Committee (FAAC). The committee holds its meeting monthly. However, during the military era in Nigeria, decrees were enacted by the Federal Government. This includes Decree 49 of 1989 which established the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) with powers to monitor the accruals and disbursement of revenue allocations from the federation account. This specific power of RMAFC among other functions in the above decree is sustained in section 153N Sub-section 31 and 32 (a, e) part 1 of the 3rd schedule of the 1999 constitution. Previous committees that have been established to understudy the allocation to the three levels of government and other institutions include the Phillipson Commission (1946), Hicks-Phillipson Commission (1951), Chick Commission (1968), Okigbo (1980), Danjuma (1988), The Revenue Mobilization Allocation and Fiscal Commission (1989), and various military decrees especially in 1970, 1971, 1992 (Lamidi and Fagbohun, 2013).

5.0 Governance at the Local Government Level in Nigeria

The financial survival of the government at the grassroots level is highly dependent on subnational and national governments. Through this, decentralization becomes not only significant but important as it brings the essence of governance closer to the people with the capacity to enhance service delivery. Undoubtedly, the local governments must be permitted to exercise their power depending on their capacities as stipulated in the constitution. Scholars have identified some factors responsible for the poor performance of local governments in service delivery, this includes the absence of clear targets, unclear legislation and boundaries, bad planning of the decentralization procedure, insufficient resources, and inappropriate composition of a skillful workforce to drive the expected change. Generally, poor administration in all ramifications has been identified as a major challenge (Abioro and Muraina 2018). However, for decentralization to be viable, lasting, and applicable to the formative needs of the nation, it should surpass the creation of local governments to the total devolution of power and duties to local governments.

To additionally guarantee their importance to framework improvement, local governments should be made progressively involved by being able to enjoy full autonomy. This will ensure financial and decision autonomy alike. Consequently, every local government should be permitted to source money and execute the project in their jurisdictions. Thus, the presence of local government can be legitimized when and if it offers different types of services to people in general. However, the simple provision of such services is not the main issue, in any case, the issue is the adequacy and the effectiveness of the provision (Bello-Imam, 2010).

6.0 Social Service and Grassroots Development

Social services are a form of interventionist programs planned for accomplishing specific goals. It identifies with the social framework in the objectives of social policies of intervening governments. During the time spent accomplishing these objectives, social policies are relied upon to be formulated and these additions are coordinated to improve the general living state of the people (Nnamani and Chilaka 2012). The social services that are expected of the local government to deliver to the people include primary education, primary health care, maintenance and construction of streets roads, and lights, housing, electrification of rural areas to stimulate economic and social growth, waste removal services, transportation, and so on (Abioro and Muraina, 2018; and Adeyemi 2013). Furthermore, Abegunde (2014) opined it entails the provision and demonstration of fundamental infrastructures to sustain public welfare and to upgrade the development and advancement of the general public. To this extent, the accessibility of satisfactory and useful basic amenities empowers productivity, business age, and the capacities of the economy to self-sustain, pull, and retain Foreign Direct Investment (FDI) among others.

Meanwhile, social service is a service that is given by the government or by non-governmental organizations which are useful to a person, group of people, or community to adapt to societal issues and improve the well-being of the residents (Nwoba 2015). In contrast to the public services, which are rendered by the other tiers of government, because the market economy cannot render them, social services are provided to fortify and keep up community relations. Service delivery at the local government level takes numerous structures and requests a comparing broadness of reactions. Making services open to the less privileged is vital to accomplish the reason for the creation of local government. Fundamental government services permit individuals to be profitable citizens, hence, the delivery of basic amenities to improve agricultural facilities by supporting the irrigation systems, construction and maintenance of streets road, primary health care, and primary education remains basic for quickening the pace of development at the local governments (John, 2010).

The main purpose of creating local government is to offer social services to local individuals, and the productive performance of these services is convincing to the point that if local government does not exist, something different will be established in its place; which makes it fundamental (Kizito, and Fadila, 2012). Even in advanced countries like the USA, local governments construct markets and motor parks, waste management, provide water, construct culverts and community bridges, control fire outbreaks, clear roads and clean them, and educate kids

(Nnaemeka 2010). The local government system in Russia alludes to the general guidelines of local self-government associations in the Russian Alliance of October 2003. The law presented a two-level local government model incorporating three kinds of districts (settlements e.g. Urban and Rural, city rayons, and city Okrugs) Obi (2010). In all, ensuring effective and beneficial services are rendered to the man at the grassroots.

7.0 Data Presentation and Discussion of Findings

This section contains the data presentation, analysis, and discussions on how fiscal federalism has affected the performance of local governments in the areas of implementing social services. It contains figures on institutional response, perception of corruption, and political nuances.

Table 1.0: Assessment of the Fiscal Federalism on Social Service in Nigeria

Items	Strongly agreed n (%)	Agreed n (%)	Disagreed n (%)	Strongly disagreed n (%)
The State Local Government Joint Account Allocation Committee (SLGJAAC) is accountable for the bad service delivery at the local administration.	141 (40.17)	141 (40.17)	44 (12.54)	25 (7.12)
Irregular and unfair revenue allocation to the local government has been hindering effective social service delivery.	135 (38.46)	171 (48.72)	29 (8.26)	16(4.56)
Corrupt practices of local government officials are other issues affecting the social service delivery of the local governments.	115 (32.76)	127 (32.76)	62 (17.66)	47 (13.39)
The state government diverts funds belonging to the local governments which were meant for social service delivery.	126 (35.90)	158(45.01)	41 (11.68)	26 (7.41)
The Joint Account Allocation Committee (JAAC) within the constitution should be reviewed.	131 (37.32)	160 (45.58)	39 (11.11)	21 (5.98)
The composition of the SLGJAAC is one-sided thus, it has not enhanced the proficient conveyance of administration at the third tier of government.	129 (36.75)	167 (47.58)	35(9.97)	20 (5.70)
Lack of local government autonomy affects local government service delivery.	165 (47.01)	135 (38.46)	33 (9.40)	18 (5.13)
Party politics and manifestos affect local government social service delivery.	130 (37.04)	109 (31.05)	76 (21.65)	36 (10.26)
The economy of the state affects local government service delivery.	137 (39.03)	159 (45.30)	36 (10.26)	19 (5.41)
The existing intergovernmental relations in the state need to be reviewed to enhance service delivery.	140 (40.0)	169 (48.29)	24 (6.86)	17 (4.86)

Source: Field Study, 2022

Table 1.0 shows that 141 respondents (40.17 percent) strongly agreed that the mode of operation of the State Local Government Joint Account Allocation Committee (SLGJAAC) is responsible for the bad service delivery at the third tier of government. 141 (40.17 percent) of the respondents agreed, 44 respondents (12.54 percent) disagreed and 25 respondents (7.12 percent) strongly disagreed. Furthermore, 135 respondents (38.46 percent) strongly agreed that irregular and unfair allocation to the local government has been hindering effective social delivery at the grassroots level. 171 (48.72 percent) agreed, 29 (8.26 percent) disagreed, and 16 (4.56 percent) strongly disagreed.

More so, the corrupt practice of local government officials is another issue affecting social services delivery of the local government in Nigeria. It was strongly agreed by 115 (32.76 percent) of the respondents, 127 (32.76 percent) agreed to it, 62 (17.66 percent) disagreed and 47 (13.39 percent) strongly disagreed. Table 4.11 also revealed that the majority of the respondents 126 (35.90 percent) strongly agreed that the state government has diverted funds belonging to the local government's social service delivery, 158(45.01 percent) agreed, 41 (11.68 percent) disagreed, 26 (7.41 percent) strongly disagreed. It also shows that the majority of the respondents agreed 131 (37.32 percent) that Joint Account Allocation Committee (JAAC) in the constitution should be reviewed, 160 (45.58 percent) strongly agreed, 39 (11.11 percent) disagreed while 21 (5.98 percent) strongly disagreed.

Furthermore, the majority of the population 129 (36.75 percent) agreed that the composition of the SLGJAAC is one-sided thus, it has not enhanced adequate execution of the task at the third tier of government. 167 (47.58 percent) strongly agreed, 35 (9.97 percent) disagreed and 20 (5.70 percent) strongly disagreed. A lot of the individuals, 165 (47.01%) strongly agreed that lack of local government autonomy affects local government service delivery, 135 (38.46 percent) agreed, 33 (9.4 percent) disagreed while 18 (5.13 percent) strongly disagreed. Also, 130 (37.04 percent) strongly agreed that party politics and manifestos affect local government social service delivery, 109 (31.05 percent) agreed, 76 (21.65 percent) disagreed and 36 (10.26 percent) strongly disagreed. Furthermore, 137 (39.03 percent) strongly agreed that the economy of the state affects local government service delivery, 159 (45.3 percent) agreed, 36 (10.26 percent) disagreed and 19 (5.41 percent) strongly disagreed. Finally, 140 (40.0 percent) of the respondents strongly agreed that existing intergovernmental relations in the state need to be reviewed to enhance service delivery, 169 (48.29

percent) agreed, 24 (6.86 percent) disagreed while 17 (4.86 percent) the respondents strongly disagreed to it.

The activity of the State Joint Local Government Account as accommodated in the constitution ought to add to the helpful organization, responsibility, and straightforwardness in local administration within the standard of partition of forces and law and order. Be that as it may, the truth in Nigerian local government demonstrates the inverse. (Okafor, 2010). As indicated by Aliyu, Afolabi, and Akinwande (2013) the account has been exposed to political manipulations by the state governments to inconvenience of the local governments and subverting the monetary autonomy of the local government just as their capacity to convey their legal obligations.

Also, irregular and unfair revenue allocation to the local government and corrupt practices of local government officials of the local government. Abubakar (2017) observed that these have accounted for poor service delivery at the local level. Another issue is the diversion of funds belonging to the local government. Adeyemi (2013), agrees with the above that a high level of interference by State Governors on Local Government administration has undermined performance as projects are sometimes forced on them without adequate feasibility that would have considered the need of the populace. Onah (2004), Azelama (2008), and Ezeani (2012) noted that the obstruction of the local government's legal responsibilities by the state governments contributes to the failure of local government.

8.0 Conclusion

The 1999 Constitution of the Federal Republic of Nigeria made local government a third tier of government, however, operational reality exposed that it is tied to the apron of the state government. Fiscal federalism does not significantly affect the critical social services delivered. Nevertheless, there are some exceptional social services delivered in the areas of primary health, basic education, and road construction. Yet, local governments have not been able to perform to the expectations of the populace. Interestingly, the 1999 constitution retained local government as a third tier of government and placed its finances under the control of the state governments through the State Joint Local Government Account. Thus, the relationship has failed the local government as it is often starved on resources to embark, implement or sustain social services within its domain.

As expressed above, this study has demonstrated that there exists an unfair fiscal relationship among the levels of government in Nigeria. Meanwhile, the unconstitutional and bare face financial rape transcends beyond the regime types and administrations. Also, it is evident in both northern and southern regions representing most of all 36 states of the federation. However, the study submits that capacity gap and nonperformance cannot be fixed by taking away the share accruing to local governments, rather, fair deployment of staff for efficiency and adequate key performance index and monitoring mechanism should be deployed to monitor cash inflow and outflow in the 774 local government areas of the country to allow the government closest to the grassroots deliver on its responsibilities to make life more abundant for the citizens. This will ensure the administrative and financial restructuring for the purpose that the nation desires.

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