



Nigerian Local Government's, Inter-Governmental Performance and Relations : The Fourth Republic (1999 to Date) Selected.

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Abstract Over the years, there have been issues with the relationship between Nigeria's three levels of government. Numerous committees and commissions have been established, and suggestions have been made, but until the levels of government continue to clash over finances today. Being the third level of government, the local government has been hardest damaged, which has made it impossible for it to successfully perform its mandated duties. Because of this, this study looked at Nigerian local government performance and intergovernmental relations. The study used a survey design, with a focus on descriptive research. Focus groups and questionnaires were used to gather data. The Central Bank of Nigeria and government documents provided the secondary data. Among other things, the results showed that intergovernmental relations have somewhat eased tensions between Nigeria's three levels of government. Additionally, the 1999 constitution's flaws have hindered fiscal relationship among Nigeria's three levels of government. Among other things, the research suggested that efforts be made to guarantee that all levels of government follow the constitutional rules on budgetary relations, accountability, and openness.

Keywords: Fiscal Responsibility, Municipal Government, Three Levels of Government

1. INTRODUCTION

The background study, intergovernmental relations, problem statement, study objective, significance, and scope are all examined in this study. Lastly, Abalaka (2023) defines important words. The idea of intergovernmental relations is linked to states that have a Federal Administration System, in which the Constitution legally outlines the ties between the Federal Central Government and the main sub-national units (states, provinces, or regions). It has been believed that intergovernmental relations are a system of exchanges between a state's organized tiers of administration. Additionally, it is perceived as a registration process wherein the parties are negotiating favorable positions for issues, money, and power. addressing accountability (Colugbemi: 2020).

According to Ajiteru (2023), the purpose of intergovernmental relations is to foster harmony and peace between the three branches of government, which include the federal, state, and local governments. to hasten the development of an economy that is self-sufficient. By doing this, intergovernmental interactions will lessen disputes between the different governmental levels.

by the actions of the three tiers of government, to further promote deeper natural economic integration. Once more, improving the effective and efficient use of available human resources is necessary to promote the establishment of cooperative rather than competing federations and tangible assets among the three tiers of governance. Abalaka (2023) aims to address the issue of poverty in both rural and urban areas. to reach a point where a national integration of programs is particularly necessary. To investigate the circumstances in which states and local government units of the federal system have duties that require resources to carry them out Ajiteru (2023).

Certain social elements within the Nigerian social structure are necessary for the accomplishment of the goals of intergovernmental relations. The political environment and the status of the country's two economies are examples of social factors. In terms of politics, the three levels of government federal, state, and local are essentially the foundation of intergovernmental interactions. However, come to the Federal and State Abalaka (2023) looked into that. Because they are the final level of governance, the government is supposed to have more autonomy than the local government (Ajiteru, 2023). They continue to get instructions from the other level of government on how to proceed, create their own policies, elect or appoint individuals in charge of them, such as the chairman or chancellor, and so forth. I find local government to be overly obedient and subservient because it is still reliant on the higher level of government (Nwoked, Palph 2017).

In order for the federal government to survive and fulfill its basic duties, it needs be more independent of the state and local governments (Ajiteru, 2023). A number of reforms should be implemented, including the state of the country's economy has a significant impact on the nature and extent of intergovernmental relations in Nigeria's local government. The wealth of a country is a major factor in determining its pattern of material relations. From 1960 to 1970, the basis of fiscal relations between the Federal, State, and Local Government were richer and more powerful than the Local Government Abalaka (2023). However, this issue will be resolved if the Local Government has greater control of the tax revenue. The Local Government should own 50% of the country's tax revenue to the distribution of local taxes without interference from the federal or state governments. To become strong and self-sufficient, they should also get grants and aid from both domestic and foreign sources. They should be given a Federation Allocation Accountant either once a year or once a month, depending on the situation (Abalaka, 2023). According to F.

Okoll and Anah O. (2017), they ought to be permitted to manage their affairs, particularly with regard to money.

Since an intergovernmental relationship is a relationship between the three levels of government, communication between the federal, state, and local governments should be at a high level in order to produce effectiveness (Sulaiman, 2023).

1.1 Statement of the Problem

Local Government is not exclusive of other governmental levels. For instance, Section 7(6) of the Constitution does not directly grant local government the functions listed in the fourth schedule; rather, they must be granted by a bill of the State House of Assembly (Kaplan, 2016). As a result, interactions between the local government and other governmental levels are inevitable. Regretfully, Sulaiman (2023) notes that this connection has not been friendly.

There has been what is essentially a cold war in the relationship between the federal, state, and local governments. State governments' excessive meddling is a grievance of local governments. For instance, fifteen Local administration Councils sued the Sokoto State administration, and the court ordered that 3% of the Council's statutory allotment be deducted in order to fund the Sokoto Emirate Council, as passed by the State House of Assembly (Ugwu, 2018). The Fourth Republic's intergovernmental relations have been in disarray due to unhealthy rivalry that occurs. The issue is not unrelated to the dissatisfaction with the distribution of functions among the levels of government and the lack of adequate tax powers allocated to the states and local governments in relation to their functions, the state governors' undue removal of local government chairmen through their audit powers, the joint state-local government account, the abbreviation of local government chairmen's term, etc. Abalaka, (2023). These issues must be addressed immediately in order for everyone to benefit from democracy.

In order to achieve true federalism in the nation, this study aims to discuss the nature of intergovernmental ties between the local government and other levels of government and how these relationships might be strengthened (Sulaiman, 2023).

1.2 The study's objectives

The main goal of this study is to critically assess the performance of the Enugu State Local Government Councils and their intergovernmental relations. Specifically, it aims to evaluate the interaction between federal, state, and local governments concerning local government performance, compare the demands and grievances of lower levels of government with the

principles of true federalism, and examine the revenue allocation clauses in the constitution to assess their impact on lower levels of government.

1.3 Hypotheses

- There exists a correlation between Nigeria's revenue allocation issue and the local government councils' performance.
- Positive intergovernmental ties have been hindered by flaws in Nigeria's 1999 constitution.

2. CONCEPTUAL FRAMEWORK AND LITERATURE REVIEW

The exchanges that occur between a state's various governmental levels are referred to as intergovernmental relations. The idea is typically linked to states that have a federal administration system, in which the major sub-national unit (state, province, or region) and the federal, central, or national government have formal relationships that are outlined in the constitution. Any changes to these relationships must be made through a constitutional amendment that involves all tiers of government (Sulaiman, 2023). However, the focus on intergovernmental relations analysis the overall picture of intergovernmental relations (IGR) encompasses how both levels interact with the local government entities that have been established in each state. Accordingly, Federal-State, Federal-State-Local, Federal-Local, Inter-State, State-Local, and Inter-Local Relations must all be included in a thorough examination of intergovernmental relations within a federal administration system (Abalaka, 2023).

The main focus of such democratic systems is the definition and sharing of the State and the resources to achieve these objectives. Intergovernmental resource sharing is typically carried out according to the perceived significance, scope, and capacity of each level of government and is, particularly in federal democratic systems, enshrined in the national constitution. Second, bilateral or multifaceted goals are another goal of intergovernmental relations in order to achieve greater economy and effectiveness in operations, there are conflicting self-interests in the areas of first business endeavors, personnel and information exchanges, grants of extraterritorial rights in service delivery, and the pooling and coordination of resources and efforts (Ajiteru, 2023).

This is the contact that occurs between a nation's various levels of governance, according to Abalaka (2023). As previously mentioned, the concept of intergovernmental relations is distinct from federalism. Although there isn't a single, widely agreed-upon definition of federalism, it can be defined as the legal and contractual status between the federal government and the states, as

well as, to a lesser extent, between the federal government and state governments and localities. However, intergovernmental relations encompassed a variety of interactions across all tiers of government (Sulaiman, 2023).

In a unitary state, the contacts between the national government and the sub-national governments are referred to as intergovernmental relations. There is, however, no constitutional division of governmental duties between the federal and regional levels in a federal system. The central government decided which functions should be assigned to the subnational governments Abalaka (2023). The decision to change the functional assignments without informing the subordinate units might likewise be made by the central government. Furthermore, the central government in a unitary state can independently determine either the material and the style of inter-governmental interactions. (Adamolekun (2023).

This kind of jurisdictional interaction, separation of powers or constitutionalized mechanisms of checks and balances do not exist in a unitary or totalitarian system of government, due to inherent systematic contradictions (Ajiteru, 2023). In such systems, the subordinate levels of government are glorified levels of authority or mere rubber stamps, lacking the actual jurisdictional powers and/or autonomy to decide what role to assign to the subordinate levels of government, and the central government can change its decision without consulting the subordinate governments (Abalaka, 2023). This does not imply that a unitary system of government does not have measures of intergovernmental relations, but a fundamental point to note is that such subordinate governments do not offer the same attitude of freedom as a Federal System would offer (Adamolekun 2018). all tiers of governments within a political system. In a federal system like Nigeria, intergovernmental relations has gained significant attention recently, mostly because of the growing emphasis on cooperative federalism and the decline of dual federalism. According to Dave (1980), intergovernmental interactions acknowledge that the distribution of tasks and responsibilities cannot be absolute and that the constitution cannot specify all relationships in a federal system. Additionally, he thinks that intergovernmental relations encompasses the entire range of actions meant to resolve the dispute that arises in federal arrangements and that it is based on the idea that using force, pressure, or confrontation may not be beneficial. Abalaka (2023).

2.1 Research Site

Nigeria is located between latitudes 4° and 14° north and longitudes 3° and 14° east on the Gulf of Guinea in West Africa. The Republics of Benin, Niger, Cameroon, and Chad are its neighbors. Nigeria consists of 36 states, including the federal capital area of Abuja. The federal system of governance used in the nation is composed of three tiers: federal, state, and local. The region that is now Nigeria was a British colony until October 1, 1960, when it gained its independence. According to Abalaka (2023), the country's population has increased significantly to approximately 152,217,341 people.

Nigeria is a diverse country with many different cultures, ethnic groups, and languages. Approximately 70% of the population resides in rural areas, where local government as a third level of government in intergovernmental relations is primarily responsible for the provision of physical, social and public services to the people Sulaiman (2023).

2.2 Intergovernmental Relations:

Conceptual Clarification According to Sulaiman (2023), local government, as a third level of government in intergovernmental relations, is primarily responsible for providing the people with physical, social, and public services. The concept of Intergovernmental Relations (IGR) refers to an essential body of operations or interactions occurring among government agencies of all types and levels within a federal system. Additionally, Anderson (1979) explains that IGR “is a term intended to designate an essential body of activities or interactions happening among the government units of all types of levels within the federal system.” Additionally, he noted that, although IGR issues do exist, to a reasonable degree, in all unitary political systems; however, it is important to emphasize that federal systems have more IGR-engaged units and levels of government than unitary systems (Abalaka, 2023).

Sulaiman (2023) points out that, despite the fact that, from a constitutional perspective, the relationship between the Federal, State, and Local Governments tends to be fiscal, there are numerous mechanisms or agencies among them that tend to link or heighten the relationship of the three levels of government in Nigeria. In the areas of primary education funding, poverty alleviation programs, and training, there is undoubtedly a complex web of interactions that borders on participatory and joint management of local government careers and elected officers, among others. Gboyega (2019) discusses the current mechanisms of fiscal transfers among the three levels of government, stating that the State Joint Local Government Account Committee's mechanism is unbalanced and frequently manipulated by most officials in favor of the State Government,

Ajiteru, (2023). Abalaka (2023) views IGR as embracing three perspectives: political, social, and economic efforts of the government and various bodies in the state directed towards the enhancement of the goals and objectives. According to him, IGR does not refer to the aspect of transferring or distributing grants or funds, nor is it merely an inter-jurisdictional conflict resolving unit, but rather a complex network of transactions among constituencies and different state bodies.

Ajiteru, (2023) has a more expansive perspective on the idea of IGR. His focus is on the three forms of IGR that are used globally. He claims that these are the principal/agent model, the partnership model, and the functional dualism model. According to him, Nigeria's IGR historically demonstrates the principal/agent model trait from the colonial and first republic periods. This suggests that the local government's relationship with the federal government and the state government is not based on cooperatives; rather, it is one in which the local government receives directives and commands from the higher authority. Abalaka (2023) supports the aforementioned perspective by arguing that the relationship between the state and local government is one of principal and agent, with the local government is something that the state government has created. He added that the connection between the state and local governments is that of a principal and an agent, in contrast to the constitution's regulation of national-state relations, which ensures that both levels of government are equal to their respective areas of cooperation. This suggests that the local government can only use the authority granted to it by the state government. However, in this perspective, IGR at the state-local and inter-local levels depends on the state's diversity. He points out that IGR will depend on whether the state and local governments are controlled by the same or different political parties, independent of the authority granted to the local government. He (Ayoade) went on to say, in because of the symmetrical link between the two levels of government, IGR is typically positive when the same political party controls both the state and municipal governments. However, the link is uneven and IGR tends to be negative in areas where different political parties control state and local government (Sulaiman, 2023).

We now examine models or typologies of IGR based on the authority structure, which depends on the combined executive and financial capabilities of each level of government, rather than clarifying the concept of IGR, which is centered on the formal constitutional division of powers. A thorough analysis of these models will enable us to x-ray Nigeria's circumstances as they relate to project implementation and local governance Nigeria began experimenting with federalism in 1954 (Ajiteru, 2023).

2.3 The impact of local government on governance and project execution in intergovernmental interactions

The following headings will serve as the basis for these analyses: administrative control, constitutional provisions, budgetary relations, functional competency, and election of political leadership.

2.4 Proficiency in Function

A more thorough examination reveals that local government operations are still limited to the same specific functional areas as they were before to the 1976 reform. Despite the participation required by the 1976 reform principles, participation in some of the more technical and strategic functions is uncommon. As a result, local government involvement in economic planning is low, and their operations are typically not well connected to the development plan initiatives (Abalaka, 2023). For example, municipal administrations are not in charge of overseeing the Universal Basic Education program (UBE) despite the fact they make a considerable commitment to it. Also, the state-granted position programs related to water and electricity, agricultural revolution, and their field (Ajiteru, 2023). River Basin Development Authority (RBDA), State Universal Basic Education Board (SUBEB), Cross River Agricultural Development Projects (CRADP), Akwa Ibom Agricultural Development Project (AKADEP), Akwa Ibom Rural Water Projects (AKRUWATSON), and Akwa Ibom Investment Company (APIICO) are among the special agencies established by the federal and state governments to oversee these programs, according to Sulaiman (2023).

2.5 Relationships with the Fiscal

Through the Joint Account Committee, state governments have maintained their control on local government, allowing them to set the rules for how these funds are distributed among local governments. Additionally, state governments were given the authority to act as local government umpires in matters of statutory allocation, which resulted in deductions and, in the majority of cases, Abalaka (2023) cites several examples of the state government's withholding of such allocations to local government at will, such as the purchase of police patrol vans and 31 tractors for the 31 local governments in Akwa Ibom State without the local government's input or consent, the state government's purchase of vehicles for the purpose of monitoring primary schools in Yobe State and the charging of the vehicles' cost to the local government account alone, and the Federal Ministry of Finance's collusion with the Association of Local Government of Nigeria

(ALCON) to acquire 1,000 brand-new Prado Patrol Jeeps for the Nigerian Police Force, Sulaiman (2017).

The majority of state governments have, quite correctly, neglected to fulfill their statutory duty to provide local governments with ten percent of their internally generated money, which has made the situation worse. The Revenue Federation Account Act of 1982 provides for this. This resulted in significant financial shortfalls for the local government, making it difficult, if not impossible, to plan for development and provide basic services (Ajiteru, 2023).

2.7 Evaluation of the 1999 Constitution's Fiscal Assignment

In every federal organization, the vertical distribution of resources and expenditure commitments is the root of the devolution of authority. The rule that duties with national spillover effects should be handled by the federal government typically dictates how functions are allocated. Although the states and local the majority of state governments have, quite correctly, neglected to fulfill their statutory duty to provide local governments with ten percent of their internally generated money, which has made the situation worse. The Revenue Federation Account Act of 1982 provides for this. As a result, local government revenue fell precipitously, making it difficult, if not impossible, to plan for development and provide basic services. Ajiteru (2023).

Authorities carry out tasks that have local benefits.

The constitution of a federal form of government lays forth the duties and obligations of every level of government (Abalaka, 2023). Only the central government has the authority to enact laws on the subjects in the exclusive legislative list. Items on a concurrent list are those that the federal government and the state could enact laws. Nonetheless, the central government's authority overrides these matters in the event of a discrepancy. Legislation for the other, unspecified issues is left to the local authorities (Sulaiman, 2023). The 1999 constitution's second schedule, section 4, discusses the taxing authority and revenue distribution as well as the separation of powers between the federal, state, and municipal governments. According to these clauses, the states are given residual authority that is expressly not given to the federal government (Sani, 2018).

2.8 Assignment of responsibilities in the 1999 constitution

<u>Federal Government</u>	<u>State Government</u>	<u>Local Government</u>
Defense and National sec.	Higher Education	Sewage disposal
Police	Secondary Education	Environmental sanitation
Foreign Affairs	Primary Education	Maintenance of Fed. earth roads
Inter-state roads	Maintenance of standards	Primary education
Mineral exploration	Urban and rural waters	Payment of salaries
International Roads	Transportation	Market stalls
Railways	Housing	Craft and small scale ind.
Airports	Health	
Aviation Facilities	Lighter industries	
Power supply	Agriculture	
Communication	Tourism and Town	
Management of Territorial	Planning	
Waters		
Higher education		
Secondary Education		
Tertiary education		
Agriculture		
Commerce and Tourism		

Source: Ezeabasili in Sanni, G.K. (2003) Emerging Fiscal Issues in Bullion 27(3) 9-10

The constitution's structure of responsibilities raises several fundamental concerns. Firstly, the federal government is tasked with high-return functions such as port management and power supply, while state and municipal governments handle social aid responsibilities that yield lower economic returns. Secondly, in areas with overlapping functions, such as health and education, there is no clear role definition among federal, state, and municipal governments. This ambiguity in fiscal assignments has led to significant agitation for resource control and fiscal decentralization, further fueling the debate over the onshore/offshore dichotomy.

2.9 Ruling on Revenue Allocation By the Supreme Court

The Supreme Court of Nigeria's ruling on income allocation, as outlined in case SC/28/2001 on April 5, 2002, includes several key points. Firstly, it is deemed unlawful and invalid to deduct the first-line charge from the Federation Account for debt servicing before oil-producing states receive their 13% derivation revenue. Secondly, certain economic policies and

activities of the federal government are found to be in violation of the 1999 Constitution, rendering them unconstitutional.

- Natural gas is not included in the derivation for the purposes of section 162(2) of the 1999 Constitution.
- failure to pay the stamp duty and capital gains portion of the proceeds.
- The first line charge is funding the judiciary.
- using the federation account's first line charge to service foreign debts.
- Nigeria National Petroleum Corporation and joint venture contract funding
- (NNPC) priority projects as the federation account's first line charge.

One percent of the federation accounts' revenue is unilaterally transferred to the Federal Capital Territory (FCT) (Sanni 2018, Ezeabasili, 2016).

2.10 Issues brought up by the court's ruling

The ruling has numerous ramifications for Nigeria's fiscal federalism. These include: - The federal government's revenue share will decrease, but the states' and local councils' revenue share will increase as a result of the first-line fee deductions being stopped. The percentage of money that goes into the coffers of governments that produce oil will also rise as a result of the extension of the derivation principle to natural gas processing. The federal government is not allowed the government will subtract from the statutory allotment.

The ruling allowed the government to deduct from the statutory allocation of local councils the provision for the maintenance of primary education, which was typically the main reason for "zero allocation" to some councils (Sulaiman, 2023). The joint account will likely face numerous challenges, including the possibility of fund diversion and excessive interference in local council operations by their parent states, and the release of the share of allocations to local governments by their state governments based on political patronage (Ajiteru, 2023).

stop being "autonomous" because they will be more dependent on state governments for all of their needs. Due to the removal of federal authority, joint account operations will continue to foster corruption and poor management. As a result, development—the primary justification for establishing local councils—would become a pipe dream. Rather than the voters who elected them, the chairmen are probably answerable to the state governors (Sanni, 2019).

3. RESEARCH METHODOLOGY

3.1 Approach

The research design used in the study was survey-based. For the study, the sample consisted of fifty-seven responders. Among other factors, the sample was diverse in terms of age, sex, experience, and socioeconomic level. Items from the questionnaire were used to collect information from the participants. Ajiteru (2023). The things that were sought after and the responders comprehended the literature review's conceptualization of the intergovernmental relations issue in Nigeria. Raters with a great deal of expertise using the instrument for research reasons pilot tested the questionnaire and gave it good ratings (Sulaiman, 2023). Because the researcher could easily reach the respondents, the instrument could be administered personally, guaranteeing 100% return rates and removing non-return bias. As a follow-up to the questionnaire, in-depth interviews were performed with the 57 respondents to extract the subtleties that the questionnaire items were unable to sufficiently elicit. Respondents' explanations for specific answers to questionnaire items were the primary focus of the interviews (Abalaka, 2023).

3.2 Data Presentation and Analysis

The analysis's goal is to determine whether the percentages of responses P1 and P2 differ significantly. The Z-test is used to examine that parameter because of the large sample size and the assumption that the parameter is normally distributed. The hypotheses $H_0: P_1 = P_2$ (i.e., $P=0.5$) and $H_1: P_1 > 0.5$ are tested using it. Clearly, this is a one-tailed test.

$$Z = \frac{P_1 - P_2}{\sqrt{\frac{Pq}{n}}}$$

Where

P_1 = the proportion of the population that say 'yes'

P_2 = the proportions of the population that say 'No'

q = $1 - P$

P = 0.5

n = sample size

Test of Hypotheses

H₀: There is no relationship between the problem of revenue allocation in Nigeria and the agitation for balanced fiscal federalism.

H1: There is a relationship between the problem of revenue allocation in Nigeria and the agitation for balanced fiscal federalism.

Table 1: Balanced fiscal federalism could only be achieved in Nigeria if federal government adjust the sharing formula to favour the lower tiers of government.

	Yes	No	Total
No of respondents	39	18	57
Proportion	0.68(P ₁)	0.32(P ₂)	1.00

$$\frac{\sqrt{0.68 - 0.32}}{\sqrt{\frac{0.5}{57} - \frac{0.5}{57}}}$$

=5.4

Using the normal distribution table at $\alpha = 0.05$, the tabulated Z – value is 1.645, hence one-tailed test for equality of the two; proportion (i.e. H₀) is rejected in favour of H₁. Conclusion therefore, is that P₁ is significantly greater than P₂.

Decision – Since the value of Z – calculated is greater than the value of Z – tabulated, the H₀ is rejected.

Conclusion: P₁ is significantly greater than P₂ which means that there is no relationship between problem of revenue allocation in Nigeria and agitation for balanced fiscal federalism in Nigeria.

Hypothesis 2

H₀: Imperfection in the 1999 constitution of Nigeria has not hampered proper fiscal federalism in Nigeria

H₁: Imperfection in the 1999 constitution of Nigeria has hampered proper fiscal federalism in Nigeria

Table 2:

	Strongly agree	Agree	Disagree	Not sure	Total
No of respondents	28	19	7	2	58
Proportion	0.5	0.33	0.13	0.04	1.00

Since there are four responses, the natural thing is to assume, under H₀ that the proportion of responses are equal, hence assumption is that P = 0.25.

$P_1 = 0.5, P_2 = 0.33, P_3 = 0.13$ and $P_4 = 0.04$ and compare them each with the population proportion of $P = 0.25$.

For 'Strongly agree'

Ho: the proportion of P_1 is 0.25 (i.e. $P_1 = p$)

H1: P is not equal to 0.25 (i.e. $P_1 \neq P$)

Test statistics Z , since sample size is large (i.e. $n > 30$)

So
$$\frac{P_1 - P}{\sqrt{\frac{P(1-P)}{n}}}$$

$$\frac{P_1 - P}{\sqrt{\frac{P(1-P)}{n}}}$$

$$= \frac{0.5 - 0.25}{\sqrt{\frac{(0.25)(0.75)}{56}}} = 4.32$$

For $\alpha = 0.05$, for a two-tailed test, Z from the normal distribution table is 1.96.

Decision: - Since the calculated Z (4.32) is greater than the tabulated Z (1.96), H_0 is rejected.

Conclusion therefore is $P_1 \neq P$ hence, sufficient evidence abounds that the proportion of respondents who strongly agree is significantly greater than 0.25.

There is also need to test 'Agree' responses for significant difference from $P_1 = 0.05$

The procedure is to carry on as before'

$$Z = \frac{0.5 - 0.25}{\sqrt{\frac{(0.25)(0.75)}{56}}} = 1.38$$

For $\alpha = 0.05$, the tabulated Z = value is 1.96. Since Z = - calculated is 1.38 which is less than 1.96 H_0 is accepted. Conclusion is that the proportion who agree to the opinion is not significantly higher than 0.25.

For 'disagrees' an 'Not sure' opinions, it can be seen that the figures are very small. Considering the result from 0.33 figures an inference can be made that the outcome of the 'disagree' and 'not sure' opinions will not be significantly higher than 0.25. And this will amount to testing the obvious Abalaka, (2018).

Conclusion: Since the imperfection in the 1999 constitution in 1999 constitution of Nigeria has hampered proper fiscal federalism in Nigeria, the constitution requires urgent amendment.

An overview of the results

The study's findings reveal that intergovernmental relations in Nigeria have helped to some extent in reducing tensions among the three levels of government. However, these relations have also led to the waste of public funds and the duplication of governmental functions. Additionally, flaws in the 1999 Constitution have hindered the establishment of appropriate fiscal connections between the federal, state, and local governments.

4. RESULTS AND DISCUSSION

4.1 Final Thoughts

It is challenging for a nation to achieve effective intergovernmental cooperation, particularly when it comes to monetary matters. The only goal of the efforts is to address the current fiscal imbalance. Therefore, greater decentralized governance would promote economic activity and growth, particularly in terms of expanding local government and increasing income transfers to lower levels of government (Sulaiman, 2023).

4.2 Suggestions

The study suggests that all levels of government should adhere to constitutional rules regarding fiscal relations, accountability, and transparency. To ensure lasting fiscal federalism, the federal government must include all relevant stakeholders in decision-making. Additionally, a thorough review of constitutionally mandated local government functions is necessary to clarify their roles and ensure timely fund disbursement. Restructuring taxation authority should grant local governments greater financial autonomy. Finally, the establishment of a National Fiscal Commission is essential to enhance intergovernmental collaboration and communication between federal, state, and local governments.

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