

Sustaining Good Governance through Effective Intergovernmental Relations in Nigeria: A Focus on Imo State-Local Government Relations

Nnaeto Japhet Olusadum¹ and Ndoh Juliet Anulika²

¹ Gregory University

Received: 13 December 2016 Accepted: 4 January 2017 Published: 15 January 2017

Abstract

Intergovernmental relations are basically one of the fundamental tenets of federalism. Effective IGR practice is a sine qua non for the sustenance of good governance in a federation like Nigeria. Objectives of this paper are to examine the interconnectedness between good governance and intergovernmental relations in the Nigerian federation and its effects on the rural dwellers. Secondly, examine the fiscal behaviour of Imo State towards its local governments and the impact of such relations on the standard of living of the people. The study argued that the fundamental cause of stunted development among the local government of Imo State is the excessive usurpation of politico-administrative powers of LGAs and illegal diversion of funds statutorily allocated for the LGAs. The study was predicated on the theory of structural functionalism as espoused by Almond and Powell (1966). The study applied a qualitative research method, utilizing data from the secondary source while content analysis and trends analytical techniques were adopted for data analysis. It is our finding that the major setback to good governance at the grass root is the ambiguous position of the LGA as provided by the 1999 constitution which provided a leeway for the state to plunder the LGAs. The study recommended expunging the constitutional ambiguity against the LGAs through amendment of the relevant section. In conclusion, good governance is not attainable amidst flagrant violation of doctrine of non-interference.

Index terms— intergovernmental relations, sustaining, good governance, state-local, effective.

1 Introduction

The heterogeneous composition of Nigeria has evidently made federal system of government as most suitable for its existence. Besides, the multiplicity of ethnicities that made up Nigeria, the recognition and acceptance of a constitution that prescribed the adoption of a three-tier government; the federal, state and local governments appears to be in the right and positive direction. The existence of the three tiers of government as a result of devolution of power and functions has raised the important need for intergovernmental relations either vertically or horizontally. Our focus is on the vertical IGR involving State-Local government. The fundamental reason for adoption of federal system of government is apparently to ensure good governance (improve the standard of living and quality of life of the citizen). The paper argues that effective intergovernmental relations are a strong condition for good governance in a federal system of government. This is predicated on fact that effective IGR ensures recognition of the powers, functions and rights of the component parts of the federation.

Numerous agitations by various ethnic nationalities that are constituent parts of Nigeria are serious pointers that the federal system is largely imbalance, requiring immediate restructuring to reflect true federalism that can sustain good governance. The issues of national question which involves; what has been happening to

6 B) TYPOLOGY OF GOOD GOVERNANCE

42 resource control, revenue allocation formula, state-local government relations, local government autonomy and
43 rural development are considered serious sticks in the spoke of good governance in Nigeria.? Fundamentally, a
44 federal structure should cede power and functions to the constituent parts for further development. The major
45 objectives of this paper are to examine the interconnectedness between good governance and intergovernmental
46 relations in the Nigerian federation and its effects on the rural dwellers. Secondly, examine the fiscal behaviour
47 of Imo State towards its local governments and the impact of such relations on the standard of living of the rural
48 dwellers.

49 2 II.

50 3 Theoretical Framework

51 The study is predicated on the theory of structural-functionalism as espoused by Almond and Powell. Basically,
52 the theory considered the existence of societal structure and expected roles that will make system operationally
53 effective and efficient. It is the observable activities which make up a system ??Almond & Powell, 1966). While
54 functions deal with the consequences involving objectives as well as processes of the patterns of action structures
55 refer to those arrangements within the system which perform the functions (Das & Choudhury (ND). This
56 implies that function represents objective that must be achieved while structure connotes those arrangements
57 (which could include the bureaucracy) put in place to perform the functions, Nyewusira (cited ??naeto, 2017,
58 p.11).

59 Structuralism observes the existence, autonomy and ability of sub-units to function in a manner that can perfect
60 the system. The theory aims at achieving functional or operational synergy among the three tiers of government
61 in the Nigerian federation. The act of governance has it that it is difficult to achieve good governance in a federal
62 system without co-operate federalism. Therefore, when such governmental structures like the central, state
63 and local governments in Nigeria synergize in terms of information sharing, devolution of power and function,
64 autonomy, resource control, the prospect of good governance and national development will be brighter.

65 The concept of intergovernmental relation especially in a federal state like Nigeria depicts the existence of
66 many structures of government, and also the need for these structures to function accordingly in order to achieve
67 the ultimate and collective goal of good governance and national development. These expressions provided the
68 justification for adopting structural functionalism as our theoretical framework. Furthermore, good governance
69 can only be understood and seen to have been achieved if the three tiers of government (federal, state and
70 local governments) independently or cooperatively perform their functions and achieve different objectives at
71 their various levels. Structural functionalism suits this work because the theory recognizes the importance
72 of structures, functioning of the structures, and devolution of powers to the structures and ultimately, the
73 maintenance of operational synergy in the system. This is the only arithmetic that can effectively guarantee
74 good governance in IGR.

75 4 III.

76 5 Conceptual Clarification a) Good Governance

77 There is probably no singular and all encompassing explanation of good governance. However, there are observable
78 changes that could point to the existence of the concept in a particular political or social system. Donald.F.Kettl
79 (cited in ??eady, 2001.p.428) refers to good governance as "transformation of governance". The fundamental
80 essence of government and administration is to identify and offer solutions to public needs. When government
81 does this, it is offering good governance. Another dimension the concept is when government leads the citizens
82 with utmost transparency, accountability and citizens' consultation in the act of governance. Citizen consultation
83 is a huge condition for good governance. Scholars have made good comments on good governance because of
84 its cardinal position in promoting the welfare of citizens and the state. Good governance is a good idea, we
85 would all be better off, and citizens of many developing countries would be much better off, if public life were
86 conducted within institutions that were fair, judicious, transparent, accountable, participatory, responsive, well-
87 managed, and efficient. For millions of people throughout the world who live in conditions of public insecurity
88 and instability, good governance is a mighty beacon of what ought to be (Grindle 2010). The critical assignment
89 of the state is to protect both the state (by administering it in tandem with the rule of law) and citizens (by
90 providing the basic needs of life) including recognizing and consulting them during policy actions that affect
91 them.

92 6 b) Typology of good governance

93 According to Grindle, the following is a fair representation of good governance; Nzimakwe (2014) compares
94 good governance with the ubuntu leadership style. He expressed that ubuntu principles such as sharing of
95 opportunities, responsibilities and challenges, participatory decision making and leadership, and reconciliation
96 as a goal of conflict management are a kin to good governance. Ubuntu is a leadership practice on the African
97 continent, especially around the frontline states. It is however very clear that the concept of good governance, no
98 matter the phraseology is about ensuring the happiness of the citizens and protection of the state. This is a huge

99 task for the government-thus explaining why Saparniene (2012) and (Vries 2013) respectively opine that good
100 governance is a responsible work of the authorities and a single most important factor in eradicating poverty and
101 promoting development.

102 **7 c) Inter Governmental Relations (IGR)**

103 The need for cooperate federalism in Nigeria is borne out of the federal structure of the state which clearly
104 approved three tiers of government. In this arrangement, Nigeria is the whole while the central, state and local
105 governments are the parts. Logically, since it takes the cooperative IGR among the three tiers of government
106 (parts) to ensure good governance in Nigeria (whole), intergovernmental relation remains an indisputable and
107 indispensable condition for the development of both the parts and the whole. An intergovernmental relation
108 is a mechanism to provide understanding, cordiality, balance and collaboration between and among units
109 of government, and between government and citizenry (Akume, 2014). Intergovernmental relation is about
110 interaction that is based on mutual respect, trust and collaboration for actualization of systemic equilibrium.
111 Similarly, Freinuman (2007) opines that:

112 Longer term perspectives of economic policy reform in the country are critically dependent upon improvements
113 in the organization of intergovernmental arrangement. Such arrangement has direct implications for achieving
114 national growth and poverty reduction targets.

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

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

135 **8 d) Federalism**

136 Nigeria is a federal state. The constitution that Nigeria adapted suits federal system of government. The written
137 and rigid constitution of Nigeria is expected to ensure the proper devolution of power and function relative to
138 a federal state. Furthermore, it is expected to protect the three tiers of government against undue influence by
139 any part. This is the concept and intention of federalism. Wheare aptly captions that by federalism I mean a
140 method of dividing powers so that general and regional governments are each, within a sphere coordinate and
141 independent? each government should be limited to its own sphere, within that sphere, should be independent
(Ofoeye, 2008, p.2 & Ekwonna, 2012, p.2)

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

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

147 Federalism is the constitutional devolution of political-cum-economic powers to the constituent units of a
148 federation in a manner that no unit will exact undue influence on the other. The essence of such devolution
149 of power is for each unit to properly manage the affairs of citizens in such tier of government with maximum
150 concentration. Nwabueze (cited in Sagay, 2008, p.71, & Nyewira, 2011, p.12) opines By doctrine of federalism
151 which Nigeria has adopted, the autonomy of each government, which presupposes its separate existence and
152 its independence from the control of other government, is essential to federal arrangement. Therefore, each
153 government exists not as an appendage of another government, but as autonomous entity in the sense of being
154 able to exercise its own free will in the conduct of its affairs, free from direction by another government.

155 It is however, important to note that the doctrine of federalism is marked with the following features; 1)
156 Supremacy of the constitution -usually written and rigid 2) Devolution/distribution of powers and functions 3)
157 Supremacy/in-dependence of the judiciary A transformational intergovernmental relation is simply the practice

9 E) LOCAL GOVERNMENT

159 of cooperative federalism. It is germane to note at this juncture that the essence of cooperation among the
160 component units in a federation is that it is inevitable for collective development without which the federation will
161 lose its cohesion. The doctrine of federalism stipulates that the three tiers of governments remain autonomous
162 but cooperative for the purpose of complementarily and mutual assistance, not for domination. It is not all
163 federalism that is cooperative. Presently, Nigeria is a federation with competitive, instead of cooperative and
164 centralized, instead of decentralized status. This status has apparently striped her of cooperative bond which is
165 considered the source of momentum for general and even development in federal structure. This is why a lot of
166 citizens are calling for the restructuring of Nigerian federalism. Cooperative federalism will ensure that the three
167 tiers of government will need each other in a fair manner for both individual and collective development.

168 9 e) Local Government

169 Anyadike (2011) has expressed that local government, like other concepts in social sciences does not have one
170 definition that is acceptable to all owing to the fact that various definitions of the concept are given by different
171 scholars. Local government is the government at the local level exercised through a representative council
172 established by law to exercise specific powers within defined areas. This powers should give the council substantial
173 control over local affairs as well as the staff and institution and financial powers to initiate and direct the provision
174 of services and to determine projects so as to implement the activities of the state and federal government in
175 their areas and ensure, through active participation of the people and their traditional institutions that local
176 initiative and response to needs are maximized.

177 Local government in Nigeria has been on the receiving end in the frosty intergovernmental relations in the
178 federation. ??ocal The data above reflected the earnings from the federal allocation to both states and their local
179 governments from May 1999-May2007, covering a period of almost eight (8) years. At this time, the naira was
180 comparatively stronger against dollar than today. In the contemporary political economy of the world, political
181 and economic emancipation of the country and citizens are largely predicated on the availability of funds and
182 the ability of the leadership to effectively utilize the public funds for utilitarian purpose in both capital and
183 recurrent projects. As a result, the provision of an aspect of good governance (service delivery) to the rural
184 dwellers in Nigeria obviously cannot happen without financial autonomy. Regrettably, it is obvious that both the
185 federal and state governments have to an extent, achieved financial autonomy, leaving the local government in a
186 pathetically disadvantaged corner. The table reveals the amount the local governments of each state earned from
187 the commonwealth of Nigeria (1999 -2007) which, if honestly disbursed to each local government of each state
188 would have ensured fair development in the areas. We shall compute the monthly average earning of the selected
189 LGAs across the six geopolitical zones within the time as seen on the above table. This table was computed
190 from the information obtained from table 1. The computation displayed reflected the total amount of money the
191 entire local government of the selected states (three LGAs from each of the six geopolitical zones) should earn as
192 federal allocation from 1999-2007. It also reflected the average allocation various or individual local government
193 of a particular state should receive within the stated duration judging from the available data from the Ministry
194 of Finance. We did the computation on the average basis because we do not know the sharing formula adopted by
195 each State House of Assembly in sharing the allocation deposited by the Federal Government in the contentious
196 State Joint Local Government Account (SJLGA).

197 The amount standing to the credit of local government councils of a state shall be distributed among the
198 local government councils of that state on such terms and in such manner as may be prescribed by the House of
199 Assembly of the state.

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

208 It is important to note that with the computed average monthly allocation to the local government areas of
209 the selected states, one would no doubt expect to notice a lift in the standard of living of the rural dwellers if such
210 amounts due to LGs are not diverted. For example, if the 27 LGAs of Imo state had received N38, 302,508.92 on
211 monthly basis as the computation indicated, without diversion by the state government (1999-2007), the areas
212 would have had great development changes in terms of good roads, electricity, healthcare, cottage industry and
213 credit facilities, security of life and property, quality education and tangible improvement in the standard of
214 living and life expectancy of the rural dwellers .Capital projects that trigger job opportunities would have been
215 visibly achieved in the council areas.

216 The exploitative vertical IGR between states and local governments has made it impossible for local
217 governments in Nigeria to access and plan with the funds centrally allocated to them. This is the most debilitating
218 challenge to good governance. Looking at the computation, states like Lagos, Kaduna, Rivers, and Benue, (if not
219 states' diversion of LGAs funds), would have seen their LGAs develop better. Local governments that earned
220 N77.8m, N53.0711m, N47.24m and N47.66m monthly, respectively in 1999 -2007 could be capable of paying staff

221 salaries, settle pensioners on monthly basis and most importantly, ensure capital and overheads of the council are
222 not neglected. Regrettably, most of the LGs of the states selected owe their staff many months of unpaid salaries
223 resulting in frustration, sickness and death of citizens. The table above reflects the gross earnings of the randomly
224 selected states of the federation and collective earning of their local governments from the federal allocation in
225 December, 2013. The data early reveals that more than 95% of local governments collectively in the month of
226 December, 2013. From the available data, we shall compute the expected average earning of each of the local
227 government areas of the selected states considering the differences in the number of local governments of the state.
228 ?? Nnaeto & Okoroafor, 2016, p.165). Juxtaposing the critical review of the tables/ the attitude of the state towards
229 the local governments and what good governance stands for both in theory and practice, empirically conclude
230 that the type of IGR in Imo State does not support good governance. Justification for this position lies in the
231 fact that the state government does not consult the LGAs in policy formulation and implementation that affect
232 them. This has affected the consensus, participatory and transparent part of good governance. Furthermore,
233 the state does not make public the actual amount of allocation from the federal government lodged in the State
234 Joint Local Government Account and disbursement formula, and the 10% internally generated revenue that it is
235 expected to remit to LGAs. There is a case of unaccounted illegal deductions and diversion which have defied
236 accountability and transparent aspect of good governance. The alarming state of infrastructural decay in all
237 the LGAs in Imo State is indicative of clear lack of effectiveness and efficiency and responsiveness which are
238 hallmarks of good governance. The oral interviews conducted across the LGAs of Imo State using the eight
239 attributes of good governance as focus revealed a more developmentally pathetic situation where many white
240 elephant projects are scattered across the LGAs which the people claimed were conduits through which the tax
241 payers money were neatly misappropriated. Those white elephant projects according to the locals were covers for
242 diverting LGA funds. One of the interviewees expressed that the state-local relation in Imo State is a "negative
243 omen that must be reversed quickly to save the existential interest of the rural dwellers"

244 The essence of cooperation among the three tiers of government in Nigeria is to foster unity, and collective
245 and mutual development. This is good governance. However, when the relations between the state and local
246 government are transactional and manipulatively based, the achievement of good governance will be endangered.
247 If the 27 local governments of Imo and Jigawa states got their full allocation of N97.2million and N102.2million
248 respectively in December, 2013, there would have been visible developmental changes in their respective local
249 government areas. Furthermore, if the local governments in Kaduna, Benue, Rivers, and Lagos states got their
250 due federal allocation in the month of December, 2013, being N134.9million, N127.8 million, N112.3 million and
251 N149.9 million, respectively, workers of the respective local governments would not have been owed months of
252 unpaid salaries, pensioners would have been paid, and capital projects that would enhance standard of living
253 of the rural dwellers would have been initiated, completed and commissioned. ??goh (2011, p.20) opines that
254 the period intergovernmental relation started in the United States was termed period of massive government
255 initiative which brought about policies on social welfare programmes. This point to the fact that in a federal
256 system, good governance cannot be achieved except when IGR is planned to function in a manner that ensures
257 public welfare.

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

268 10 g) Findings

269 ? There is largely skewed IGR among the states of Nigeria and their local government councils. IV.

270 11 Conclusion

271 Intergovernmental relation, be it vertical or horizontal, is a basic tenet of federal structure. The Nigerian federal
272 structure, comprising the federal, state and local government is such that requires cooperation and collective
273 support to achieve the goal of national development which obviously should of necessity, pass through good
274 governance. States and local governments in Nigeria have long been in serious battle for supremacy and freedom
275 with the states clearly winning. Many states agents such as Ministry of Local Government and Chieftaincy
276 Affairs, State Joint Local Government Account (SJLGA), Caretaker Committee system serve as instrument
277 of oppression to good governance at the local government. The absence of indicators of good governance in
278 the state-local government IGR simply underlined the extent of bastardization of IGR in Nigerian federalism.
279 The paper dutifully examined the concepts of good governance, federalism especially as practiced in Nigeria,
280 intergovernmental relations, cooperate federalism and a typology of good governance. Information on fiscal

12 RECOMMENDATIONS

281 relations in the federal system was obtained to help understand and analyze the work. In a functional federal
282 system, cooperative and effective intergovernmental relation remains a sine qua non for administration of good
283 governance. Regrettably, the scenario in Nigeria is counterproductive where States see the LGAs as revenue
284 mills.

285 V.

286 12 Recommendations

287 ? Proper restructuring of Nigerian federal system in a manner that will ensure proper devolution of power and
288 functions to the three tiers of government in Nigeria. ? For the above point to work effectively there is need to
289 amend the relevant section of 1999 constitution to provide and protect the doctrine of non-interference among
290 the three tiers of government in the federation. ? Since it is not possible for federating units in a federation to
291 maintain absolute independence, effort has to be made to ensure a model of IGR that will observe and respect
292 the statutory powers and functions of the federating units while they interact and check each other. ? Change
293 has never occurred without the willingness of the people to change. Therefore, the actors across the three tiers of
294 government in the federation should turn to attitudinal change to ensure good governance in Nigeria. Politicians
295 (policy makers) and bureaucrats (policy executors) should work according to the laid down rules of the land to
avoid leadership complication in the system.

296 government in Nigeria (1976) presented a comprehensive outline of what local government is. The paper states:

Figure 1:

government area.			
FCT	149,703,394,069	421324,238,862.88	193,027,632,752.09
Total	5,742,904,843,3B3313	534,856,541.80	9,056,438,699,855.13
38 Federal government	-	-	7,390,688,951,768.72
Grand Total	-	-	16,447,127,651,623.80

Source: Federal Ministry of Finance

Figure 2:

296

2

S/N	States	No. LGA	Expected average allocation from FG to each LGA	Duration years	8 yrs)	Expected monthly allocation from FG to each LGA	average allocation from FG to each LGA	Actual remittance to LG by state government as required
1	Imo	27	459,630,107	1999-2007	(8 yrs)	38,302,508.92		Not Available
2	Anambra	21	501,996,749.61	1999-2007		42,583,062.3		N/A
3	Enugu	17	507,091,852.8	1999-2007		42,257,654.4		-N/A
4	Lagos	20	933,703,233.8	1999-2007		77,808,602.82		-N/A
5	Oyo	34	468,268,725.5	1999-2007		39,022,393.79		-N/A
6	Osun	30	427,394,213.8	1999-2007		35,616,184.48		-N/A
7	Rivers	23	566,920,003	1999-2007		47,243,333.59		-N/A
8	Akwa Ibom	31	447,162,767.5	1999-2007		37,263,563.96		-N/A
9	Delta	25	489,807,859	1999-2007		40,817,321.58		-N/A
10	Kaduna	23	636,857,375.5	1999-2007		53,071,614.63		-N/A
11	Kano	44	544,026,629.1	1999-2007		45,335,552.43		-N/A
12	Jigawa	27	502,850,755.8	1999-2007		41,904,229.65		-N/A
13	Adamawa	22	502,188,174.3	1999-2007		41,849,014.53		-N/A
14	Bauchi	20	617,710,944.3	1999-2007		51,475,912.03		-N/A
15	Borno	28	529,302,417	1999-2007		44,108,534.75		-N/A
16	Niger	24	578,722,926.9	1999-2007		48,226,910.57		-N/A
17	Kwara	16	515,711,778.9	1999-2007		42,975,981.57		-N/A
18	Benue	22	572,024,670.5	1999-2007		47,668,722.54		N/A

Source: Computed by the author, 2017.

Figure 3: Table 2 :

3

S/N	States	Gross statutory allocation to state (NGN)	Gross statutory allocation to LG (NGN)
-----	--------	---	--

Figure 4: Table 3 :

12 RECOMMENDATIONS

4

S/N	States	No. of LGA	Gross statutory allocation from FAAC	Expected monthly state remittance to LG by	actual remittance to LGA by state
1	Imo	27	2,627,536,847.42	97,316,179.53	Not made public
2	Anambra	21	2,276,433,298.90	108,401,585.7	Not made public
3	Enugu	17	1,960,522,936.35	115,324,878.6	Not made public
4	Akwa Ibom	31	3,015,177,801.84	97,263,800.06	Not made public
5	Delta	25	2,521,933,307.23	100,877,332.3	Not made public
6	Rivers	23	2,594,390,488.41	112,79,586.5	Not made public
7	Kano	44	4,942,495,319.58	112,329,439.1	Not made public
8	Kaduna	23	3,104,415,372.89	134,974.581.4	Not made public
9	Lagos	20	2,958,613,259.67	147,930.663	Not made public
10	Borno	28	3,053,002,394.23	109,035,799.8	Not made public
11	Oyo	34	3,338,832,749.56	98,200,963.22	Not made public
12	Niger	24	2,868,032,834.61	119,501,368.1	Not made public
13	Benue	22	2,812,012,035.63	127,818,728.9	Not made public
14	Bauchi	20	2,812,012,035.63	127,818,728.9	Not made public
15	Jigawa	27	2,760,474,856.61	102,239,809.5	Not made public
16	Osun	30	2,646,880,114.14	88,229,337.14	Not made public
17	Adamawa	2	2,264,197,349.82	102,918,061.4	Not made public
18	Kwara	16	1,736,788,906.36	108,549,306.6	Not made public

Source:

Figure 5: Table 4 :

Figure 6: ?

297 [Taylor and Francis] , & Taylor , Francis .

298 [Government ()] *Constitution of the Federal Republic of Nigeria*, Federal Government . 1999.

299 [Ashraful and Nusrat ()] ‘Constitutional Voice for Good Governance in Bangladesh’ A Ashraful , H Nusrat .

300 *Global Discourse of Economics and Business* 2014. 2014. 3 (3) .

301 [Wright ()] ‘Democracy and Federalism in the United States of America: Intergovernmental patterns and

302 perspective in O. Borishade and Mundt (ed) Local Government in Nigeria and the United States’ Wright .

303 Learning from comparism. Ibadan. Samadex 1995.

304 [Nnaeto and Okoroafor ()] ‘Disturbing Issues about Good Governance: The Nigerian Example’ J O Nnaeto , G

305 Okoroafor . *International Journal of Research in Arts and Social Sciences* 2016. 2016. 9 (1) .

306 [Obi and Nwankwo ()] ‘Dynamics of Intergovernmental Relations: A Nigerian and Comparative Perspective’ E

307 Obi , R N Nwankwo . *Onitsha. Bookpoint Educational Ltd* 2014.

308 [Ekwonna ()] S I Ekwonna . *The Federal Political System: Concepts, Structure, Principles & Dynamics. Abakaliki. Willyrose*, 2012.

310 [Wheare ()] *Federal Government*, K Wheare . 1967. New York: Oxford University Press.

311 [Federal Government (1999) Federal Ministry of Finance] *Federal Government (1999) Federal Ministry of Fi-*

312 *nance*,

313 [Ofoeze (ed.) ()] *Federalism: A Comparative Perspective*, G A Ofoeze . Enugu. John Jacob (ed.) 2008.

314 [Ogbuishi ()] *Fundamentals of Intergovernmental Relations*, A Ogbuishi . 2007. Enugu: Academic Publishing

315 Company.

316 [Gindle ()] *Good Governance: The inflation of an idea. HKS Faculty Research working paper series*, M Gindle .

317 2010. John F. Kennedy School of Government, Harvard University (R to P 10-023)

318 [Sagay (2008)] *How President Obasanjo Subverts Nigeria’s Federal System (1): The Guardian*, I Sagay . 2008.

319 April 4.

320 [Diana and Ingrida ()] *Implementation of Good Governance Principle in Local selfgovernment: The case of*

321 *Sialliai city*, S Diana , V Ingrida . 2012.

322 [Freinkman (2007)] *Intergovernmental Relations in Nigeria: Improving service delivery in core sector*, Freinkman

323 . <http://mpra.ub.uni.muanchen.de/100321>. retrievedon26 2007. January, 2017.

324 [Okoli ()] *Local Government Administrative system. An introductory Approach*, M Okoli . 2010. Onitsha. Hooks

325 Ltd.

326 [Adedire (2014)] ‘Local Government and Intergovernmental Relations in Nigeria’s fourth Republic’ S Adedire .

327 *Covenant University Journal of Politics and International Affairs (CUTPIA)* 2014. Dec. 2014. 2 (2) .

328 [Office of the Auditor General of the Federation Federal Government ()] ‘Office of the Auditor General of the

329 Federation’. *Federal Government* 2013.

330 [Nzimakwe ()] ‘Practicing Ubuntu and Leadership for good Governance: The South African and Continental

331 dialogue’. T Nzimakwe . *African Journal of Public Affairs* 2014. 7 (4) .

332 [Heady ()] *Public Administration: A Comparative Perspective*, F Heady . 2001. New York. (6 edition)

333 [Sustaining Good Governance through Effective Intergovernmental Relations in Nigeria: A Focus on Imo State-Local Government

334 *Sustaining Good Governance through Effective Intergovernmental Relations in Nigeria: A Focus on Imo*

335 *State-Local Government Relations*,

336 [Michiel ()] *The Challenge of Good Governance. The Innovative journal: The Public sector Innovation Journal*,

337 V Michiel . 2013. 2013. 18.

338 [Akume ()] *The effects of Intergovernmental Relations on Nigerian Federalism: An examination of Intergovern-*

339 *mental Management (IGM)*, A Akume . 2014. p. .

340 [Ugoh ()] *Understanding Intergovernmental Relations in Nigeria. Lagos*, S C Ugoh . 2011. Sam Iroanusi

341 Publication.