LOCAL GOVERNMENT AND CHALLENGES OF REVENUE ALLOCATION IN NIGERIA (A STUDY OF YEWA SOUTH LOCAL GOVERNMENT, OGUN STATE)

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Abstract: *The existence of Government primarily to provide services that will make life worth living. Furthermore, local governments as third tier government are created to bring government closer to the people at the grassroots and for transformation of lives at the rural level.The purpose of this paper is to examine local government and the challenges of revenue allocation in Nigeria using Yewa South Local Government as a case study and to probe issues with revenue allocation among tiers of government with focus on the third tier of Government.This study employed both primary and secondary method of data collection. The paper concludes and recommends that state joint local government account should be abolished as it gives state government absolute control over local government.*
Keywords: *Local Government, Federalism, Revenue Allocation and Fiscal Federalism*

1. INTRODUCTION

Nigeria is a sovereign nation. It operates a federal system of government that is, the federal government, the state government and the local government councils. Agba *et al* (2014), stated that local governments is the third tier administrative structure created in Nigeriato decentralize governance and bring government closer to the people at the grassroots and render social services necessary to engender national development.

The 1976 *Local Government Reform Hand Book* defined local government as: Government at the local level exercised through representative councils established by law to exercise specific powers within defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure, and through devolution of functions to these councils and through the active participation of the people and their traditional institutions that local initiatives and responses to local needs and conditions are maximized (Quadri, 2013).The above assertions necessitate the availability of financial resources for the local government to carry out various functions expected of her by the citizen.

Ideally, under a federation, each tier of government (federal, provincial/state, and district/local) should have assigned taxing powers to raise enough revenue to conduct its operations/administration and provision of public services, and no government should rely on another government for a significant portion of its revenue. The problem with Nigeria's federalism is that most states governments and local governments rely heavily on revenue allocated from the federation account, i.e. revenue collected by the federal government, FG on behalf of the federation (Richard and Eme, 2015).

In view of the above, revenue allocation has remained the most critical policy issue in the local government administration in Nigeria. None of the local government councils in the polity can as a matter of fact survive without a sound financial base. Owing therefore to the development responsibilities place on local governments, there is need for adequate financing of this tier of government. In dealing with this important practical issue, this study, therefore, seeks to examine the challenges of Local Government with respect to revenue allocation in Nigeria. And to limit the scope of this work, the researcher took Yewa South Local Government, Ogun State as the study area.

1.2 STATEMENT OF THE PROBLEM

Without any doubt the issue of revenue allocation has remained the most dominant and contentious in the relationship between local governments, as the third-tier of government, and the other two tiers, i.e. the federal government and the states, within the parameters of Nigerian federalism.

In the 1976 Local Government Reform, which drew heavily from the Brazilian experience' and which took firm root in Nigeria, local government was included in the mainstream of the country's intergovernmental fiscal relations, with a defined share of the federation account, among other statutory provisions and administrative arrangements (Akindele and Olaopa, 2002).

The reform, that was referred to as great and a real breakthrough gave prominence to local government making it possible for them to have legal entities which in turn entitled them to perform certain functions that have since been contained in the 1979, 1989 and 1999 Federal Republic of Nigeria constitution. Even though the reform clearly articulated the idea of a three- tiered federation in Nigeria, its consequence recognition of revenue sharing and administration arrangement has led to many problems which, according to Adamolekun can be broadly classified into six categories intergovernmental conflicts, structural organizational problems, financial problems, shortage of qualified manpower, the place of traditional authority in local government and political and bureaucratic corruption (Murana, 2015).

These problems largely remained un-resolvable within the Nigerian political landscape even during this period of the fourth republic. These problems have been more compounded by the 1999 constitution which makes the institution of local government in Nigeria (particularly in its creation and control) a residual matter for state governments. However, of these problems faced by local government in Nigeria, it is quite clear that the most recurrent ones are finance and sizeable mismatch between their statutory functions and responsibilities; the flow of financial resources available to them; and constraining limits of their tax-raising powers or fiscal jurisdictions (Murana, 2015).

Given the associated rising cost of running local government, that is provision of secretariats, staff salaries and allowances rental and buildings, provision of utilities and increasing outlays on maintained and new projects, statutory allocations to state and local government together with internal revenues have become grossly inadequate. It is in the light of the economic growth process in Nigeria has not been utilized.

Hence the need to examine empirically whether revenue allocation formula adopted in the past has had any meaningful impact on the national development. What are the challenges facing local government on revenue allocated to them? Is there solution to those problems? The issue of revenue allocation in Nigeria is a fundamental one that border on promotion of national unity and rapid national development.

1.3 OBJECTIVES OF THE STUDY

The main focus of this study is to critically analyze challenges of revenue allocation in local government of Nigeria, using Yewa South Local Government as the study area.

Challenges of Revenue Allocation in Local Government Administration in Nigeria

Possible Solutions to challenges facing Revenue Allocation in Local Government Administration in Nigeria.

2. LITERATURE REVIEW

Meaning of Local Government

Many scholars define local government differently. This is as a result of varied perspectives on the actual role of local government which differ from one environment to another. However, local government can be defined as government at the local level exercised through representative councils established by law to exercise specific powers within defined areas (Local Government Reform Handbook, 1992).

According to International Union of Local Government Authorities (IULA), Local Government is defined as the level of government with constitutionally defined rights and duties to regulate and manage public affairs which are also constitutionally defined for the exclusive interest of the local population (Abe & Omotosho, 2014).Local governments are the third tier administrative structure created in Nigeria to decentralize governance, bring government closer to the people at the grassroots and render social services pivotal in engendering national development. They are purposefully located and responsible for the governance of about 70 percent of the estimated 152 million people of the Nigerian population. Thus, they are said to be in a vintage position to aggregate and articulate the needs of the majority of Nigerians and facilitate rural development through the application of the needed financial and human resources in their operations (Agba *et al*, 2014).

2.2 FEDERALISM AND REVENUE ALLOCATION IN NIGERIA

Federalism simply refers to a system of government where there is constitutional division of power between two or more levels of government. Federalism, according to (Anyadike, 2013) refers to a political system where there are at least two levels of government. In such cases, there is the juxtaposition of two levels of power of a central government otherwise called the federal government and other states labeled variously as states, regions, republics, cantons or unions. Akindele and Olaopa (2002) opined that, one of the primary features of a federal system of government is the assignment of functions between the various components of government. This also forms the basis for the determination of revenue rights and the delimitation of tax-raising powers, which constitute the genesis Of Intergovernmental Fiscal Relations (IGFR). Most constitutional arrangements in federal systems classify the powers and responsibilities into exclusive, concurrent and residual legislative lists, as is the case in Nigeria.

The basis of this classification can be historical, political or economic, among other considerations. Thus, it is generally accepted that the assignment of functions among federating units should be organized in the following ways:

- Functions which can be more efficiently performed by the federal government than lower levels of government should be assigned to the former (i.e. be placed in the exclusive legislative list). These include national defense, external relations (including borrowing and external trade), banking, currency, nuclear energy, etc.
- Functions whose benefits are more local than national but with the possibility of spill-over effects should be placed in the concurrent list. Such functions include industrial, commercial or agricultural development, post primary institutions, health care, etc.
- Functions which are purely local in character, in the sense that the benefits accrue, in the main, to limited geographic areas within the country, are usually assigned to local authorities. Such functions would include the establishment and maintenance of markets, car parks and public conveniences, refuse disposal, primary education and the construction and maintenance of local roads and streets.

It should immediately be pointed out, however, that it could be difficult, if not impossible, to put most of these functions into watertight departments. This fact underlies the principle of cooperation within federating units in the performance of a number of functions.

Akujuru (2015) stated that, revenue allocation in federal system of government involves two basic schemes. The first implies the vertical sharing between the federal or inclusive government and other tiers of government. The subject of this sharing scheme is the federally generated revenue, such as loyalties, export duties, import duties, mining rates etc.

The second principle of revenue sharing is the horizontal revenue sharing arises out of variations from the revenue generation capacities of component units. The logic is that, in areas where the revenue capacity is high, a relative higher tax is imposed vice versa to ensure stability. This transfer is called “equalization transfer”. The implication is that high taxation in relatively low revenue generated areas will drive away business investments and also cause further depression of the economy of such areas. To avoid this, the federal government has to inject more funds to such areas. To avoid this, the federal government has to inject more funds to such areas to create stability (Akujuru, 2015).

2.2.1 FISCAL FEDERALISM

In all federal systems, there is usually "resource sharing" among the three levels of government- the federal, states and local government called intergovernmental fiscal relations. Intergovernmental fiscal relations imply fiscal federalism. Fiscal federalism is essentially about the allocation of government spending and resources to the various tiers of government. The evolution of Nigerian fiscal federalism derives from economic, political/constitutional, social and cultural developments which have influenced the nature and character of intergovernmental relations.

According to Sharma (2005) in Anyadike (2013), fiscal federalism is a set of guiding principles or a guiding concept that helps in designing financial relations between the national and sub-national levels of the government, fiscal decentralization on the other hand as a process of applying such principles. This is perhaps why Ekpo (2005) averred that in practice however, there exist some degree of decentralization in what is discernible in a federal states hence among the different levels of government, fiscal arrangement must be worked out to ensure fiscal balance in the context of macro-economic stability, and this fiscal arrangement is referred to, in a federal structure as fiscal federalism or intergovernmental fiscal relations. Sometimes both are interchangeably used (Anyadike, 2013).

The institutional arrangement adopted by a federal state for the purpose of intergovernmental relations finds corroboration in the work of Nwankwo (2007) who asserts that the concept of administrative intergovernmental relations which focuses on the relationship between officials and structures that exist for administrative purposes, suggest that applicability of the concept of intergovernmental fiscal relations relatively in all cases hence he had conceptualized intergovernmental fiscal relations as the system by which revenue is collected and shared among the units and that a federal constitution, as a matter of necessity, gives rise to fiscal federalism (Anyadike, 2013).

2.2.2 REVENUE ALLOCATION IN NIGERIA

Revenue allocation in Nigeria, a central theme in government has a chaquered historical antecedent. Many commissions/committees have been set-up at different times in the Nigeria national history and were saddled with the responsibility of examining various fiscal issues and recommend the best principles and formulas in sharing national revenues to meet-up the challenges of the time.

Some of these Commissions/Committees include; the Phillipson Commission (1946), the Hicks-Phillipson Commission (1951), The Chicks Commission (1968, The Raisman Commission (1958), The Binns Commission (1964), The Dina Interim Committee (1968), the Aboyade Technical Committee (1978), the Okigbo Commission (1980), the Revenue Mobilization Allocation and Fiscal Commission (1989) and various military decrees (revisions) particularly 1970, 1971, 1992, etc. It is worthy of note that all the Commissions/Committees listed above were adhoc in nature except for the Revenue Mobilization Allocation and Fiscal Commission (RMAFC), which was established as a legal and permanent entity to deal with fiscal matters on a more regular basis as the need arises (Lukpata, 2013).

Table 1 Revenue Allocation Commission and Recommendation of various commissions

Commission/Committee/Decree	Recommended Criteria	Other basic features of recommendations
Phillipson, 1946	i) derivation. ii) even progress	Balance after meeting central Government's budgetary need allocated to regions.
Hicks-Phillipson, 1951	i)derivation. ii) fiscal autonomy iii) Needs, and iv) National interest	Proportion of specified duties and taxes allocated to regions on the basis of derivation, special grant capitalization, education and police.
Chick 1951	i)derivation ii) fiscal autonomy	Bulk of revenues from import duties and excise to the regions on the basis of consumption and derivation.
Raisman 1958	i)derivation ii) fiscal autonomy. iii) Balance development iv) Need	Proportion of specified revenues distributed on the basis of derivation. creation of distributable pool account (DPA) with fixed regional proportional shares: North 40%, west 31%, east 24%, and Southern Cameroun 5%.
Binns, 1964	Same as above plus financial comparability.	Composition of DPA relative share slightly altered, North 42%, East 30%, West 20% and Mid-West 8%.
Diana, 1968	i)even development ii) derivation iii) need iv) minimum responsibility of government	Special grant account introduced, recommended the establishment planning and fiscal commission. Recommendation rejected.
Decree No 13 of 1970	i)population 50% ii)Equality of states 50%	Export duties states reduced from 100% to 60%.
Decree No 9 of 1971	Same as above	Transferred rents and royalties of offshore petroleum mines from the states to the federal government.
Decree No 6 of 1975	Same as above	Onshore mining rents and royalties to states reduced from 45% to 20%. Remaining 80% to the DPA. Import duties on motor spirit and tobacco to be paid 100% into the DPA. 50 0f excise duties to be retained by the federal Government, 100% to DPA.
Decree No 15 of 1976	Same as above	Regional proportion share of DPA split among the 12 new states, 6 Northern states receive 7% each, East and Western states share in accordance with relative population.
Aboyade, 1977	i)equality of access 25%. ii)	Replaced DPA with federation account.

	national minimum standard 22% ii) absorption Capacity 20% iv) independent revenue 18% v) fiscal efficiency 15%	Fixed proportional share ot of this account between the federal 57%, states 30%, Local Government joint account created.
1981 Act	Same as above	Federation account to be shared: federal Government 55%, State Government 30.5%, Local Government 10%, special fund 4.5%
Decree No 49 of 1989	Same as above	Federation account to be shared: federal Government 55%, State Government 32.5%, Local Government 10%, special fund 2.5%
Danjuma Commission 1989	Same as above	Equality of states 40%. Population 30%. Social development effort 10%. Tax effort 10%. Land mass%.
Decree No 49 of 1989	i)equality of states 40%. ii) population 30% iii) internal revenue effort iv) land mass v) social Development factor 10%	Federation account to be shared: federal Government 47%, State Government 10%, Local Government 15%, special fund 8%
Decree No 3 of 1992	Same as above	Federation account to be shared: federal Government 50%, State Government 25%, Local Government 20%, special fund 7%
2009	Same as above	Federation account to be shared: federal Government 48.5%, State Government 24%, Local Government 20%, special fund 7%

Source: Otaha, 2010 in Akujuru, 2015

The current vertical allocation formula which is based on Presidential Executive order is as follows:
- Federal Government – 52.68%
- State Government – 26.72%
- Local Government – 20.60%

While the horizontal allocation formula which captures factors/principles and percentage is as follows:
- Equality – 40%
- Population – 30%
- Landmass/Terrain – 10%
- Internally Generated Revenue – 10%
- Social Development Factor – 10%

For purpose of emphasis, the Social Development Factor comprised of Education (4.0), Health (3.0) and water (3.0) (Lukpata, 2013).

From the foregoing, it is apparent that in any federal state, a formula is usually devised to share the revenue of federation between the federal government and the governments of the component units on the one hand and among the governments of the component units on the other. Revenue allocation is no doubt part of the processes of fiscal federalism. Typically the challenges of fiscal federalism in Nigeria hinge on the equality of the expenditure assignment and revenue-raising functions amongst the three tiers of government (Akujuru, 2015).

2.3 CHALLENGES OF REVENUE ALLOCATION IN LOCAL GOVERNMENT ADMINISTRATION IN NIGERIA

The Challenges facing local government system in Nigeria are no doubt enormous. The chief challenge has to do with the shortage of fund. The problem of inadequate funding has remained the biggest problem facing local government in Nigeria. For the management and control of local government finance, the 1999 Constitution of the Federal Republic of Nigeria provides for the establishment of State Joint Local Government Account (SJLGA) in each state of the federation where funds from the Federal Account are lodged before disbursement to the local government councils in the state. This arrangement has been hijacked by state governments to starve local governments in their jurisdiction the needed funds for project implementation and rural development (Agba *et al*, 2014)

This point is aptly acknowledged by Mbam, the Chairman of the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) when he observed that information at the disposal of the Commission show unethical practice in the disbursement of funds from the State Joint Local Government Account in various states of the federation. As he maintained, allocations from the Federation Account, most times do not actually reach the Local Government Councils. There are numerous allegations of manipulation of the Account at the point of disbursement. States hardly make their own contributions as stipulated by Section 162 (7) of the Constitution of the Federal Republic of Nigeria. In view of the above challenges, it is the position of the RMAFC that Local Governments should be granted fiscal autonomy by paying statutory allocations from the Federation Account directly to their coffers in which case the State Joint Local Government Account should be abolished through appropriate reforms (Agba*et al*, 2014).

The situation is made worse by the constitutional right granted to states to conduct election into local councils. Most state governors have capitalized on this provision to reduce local government to mere extension of their political and administrative domain. In fact, since the governor and other top party leaders, in most cases "put them in office," the governor believe that Chairmen of local government council owe them a duty to 'deliver' whatever their monthly subvention are to them to partake in how they are appropriated (Abe and Omotosho, 2014).

Furthermore, the incidence of corruption, misappropriation and misapplication of funds that has become rampant and endemic at local level is also another critical challenge that the local government is confronted with. The local government staff have been alleged to generally exploit every opportunity in the name of official functions to embezzle government funds (Abe and Omotosho, 2014).

METHODOLOGY

This study employed both primary and secondary mode of collecting data. The primary source of data was derived mainly from questionnaire and the secondary sources of data used in this paper include intensive library research and content analysis of archival materials aimed at obtaining information from documents such as: records available in the local government under study, text books, journals, reports, lecture notes, seminar presentation, newspapers and the internet materials.

The population of the study is staff strength of the local government under study which is 360. A sample size of 180 was selected using the simple random sampling, which represent 50% of the study population. There were 10 items in the questionnaire rated with the 5-point likert scale hence, 5(SA), 4(A), 3(UD), 2(D) and 1(SD). Furthermore in analyzing the data the simple percentage statistical tool was used to analyze the questions.

RESULTS

4.1 DATA ANALYSIS

Table 2 Challenges of Revenue Allocation in Yewa South Local Government, Ogun State

S/N	Questions	SA	A	UD	D	SD	Total
1	Use of State Joint Local Government Account	69 (38.3)	75 (41.7)	18 10.0)	12 (6.7)	6 (3.3)	180 (100%)
2	Corruption	93 (51.7)	57 (31.7)	12 (6.7)	12 (6.7)	6 (3.3)	180 (100%)
3	Undue Interference from either State or Federal Government	84 (46.7)	72 (40.0)	12 (6.7)	6 (3.3)	6 (3.3)	180 (100%)
4	Poor Budgeting and Accounting System	45 (25.0)	90 (50.0)	24 (13.3)	9 (5.0)	12 (6.7)	180 (100%)
5	Over dependence on Oil as source of revenue to Federation Account	36 (20.0)	90 (50.0)	27 (15.0)	15 (8.3)	12 (6.7)	180 (100%)

Source: Field Survey, 2016.

Table 2 above shows that, use of state joint local government account has been a major challenge facing revenue allocation in local government at 80.0% while only 10.0% disagree. There is also total agreement to the fact that corruption is one of challenges facing revenue allocation affecting local government in Nigeria with 83.3% response. 86.7% agreed that undue interference from either state or federal government is a major challenge facing revenue allocation in Yewa South Local Government. Poor budgeting and accounting system is one of the major challenges facing revenue allocation in local government with 75.0% agreed response and 13.3% undecided. 70% agreed that over dependence on oil as source of revenue to federation account is a challenge to revenue allocation to local government.

Table 3 Possible Solutions to Challenges of Revenue Allocation in Yewa South Local Government, Ogun State.

S/N	Questions	SA	A	UD	D	SD	Total

1	Direct Federal Allocation to Local Government	111 (61.7)	60 (33.3)	9 (5.0)	0 (0.0)	0 (0.0)	180 (100%)
2	Expansion of Local Government Tax base	51 (28.3)	75 (41.7)	24 (13.3)	27 (15.0)	3 (1.7)	180 (100%)
3	Establishment and Maintenance of effective Accounting System	51 (28.3)	96 (53.3)	24 (13.3)	9 (5.0)	0 (0.0)	180 (100%)
4	Abolition of State Joint Local Government Account	24 (13.3)	90 (50.0)	27 (15.0)	33 (18.3)	6 (3.3)	180 (100%)
5	Political and Financial Autonomy	24 (13.3)	90 (50.0)	33 (18.3)	33 (18.3)	0 (0.0)	180 (100%)

Source: Field Survey, 2016.

Table 3 above shows the possible solutions to challenges facing revenue allocation in Yewa South Local Government. It revealed that 95.0% agreed that direct federal allocation to local government will be a major solution to problem of revenue allocation to local government while only 5.0% are undecided. 70.0% agreed that expansion of local government tax base will go a long way in providing solution to challenges facing local government on revenue allocation. Furthermore, it is clear that 81.6% agreed that establishment and maintenance of effective accounting system will help in resolving challenges facing local government on revenue allocation. 63.3% agreed that abolition state joint local government account will provide solution to challenges of revenue allocation in local government, 21.6% disagreed and 15.9% are undecided. Hence it seems political and financial autonomy will solve problem of revenue allocation in local government since 63.3% affirm but, 18.3% negates and 18.3% are undecided.

4.2 DISCUSSION OF FINDINGS

The essence of this chapter is to present summary of the findings as it was carried out as regards to the subject “Local Government and Challenges of Revenue Allocation in Yewa South Local Government of Ogun State. In the course of carrying out this study, the following analyses were presented as the summary of the finding. The researcher will make some recommendations and then draw conclusion from the research. It was observed from the finding that the use of State Joint Local Government Account is a major challenge facing revenue allocation to local government. It was also observed that corruption at various level of government is a challenge to revenue allocation since corruption at the federal level would have affect total amount accrued to the federating unit and, at the state level, it will denied or reduce amount release from State Joint Local Government Account.

Furthermore, it was observed that lack of effective budgeting and accounting system in Yewa South Local government is another problem facing revenue allocation.

This will conceive misappropriation of the part of signatories to local government account. The findings also revealed that over dependence on oil by all the tier of government is another problem facing revenue allocation in local government administration in Nigeria.

Moreover, the study revealed that direct federal allocation to local government will go a long way in providing solution to challenge of revenue allocation. Respondent also opined that expansion of local government tax base will reduce over dependence on federal allocation, thereby reduce challenges that local government is facing on revenue allocation. Also, it was observed that establishment and maintenance of effective accounting system will reduce challenges facing local government on revenue allocation.

It was observed that abolition of State Joint Local Government Account will provide a platform for effective revenue allocation to local government in Nigeria. The study also revealed that political and financial autonomy will gives local government independence from state and federal government to carry out various functions expected.

5 CONCLUSION AND RECOMMENDATIONS

5.1 CONCLUSION

The provisions in the Constitution that dictate the power and financial relationship between the various tiers of government, especially the State and the local government are deliberate. They are made to serve as checks and balances; and ensure transparency and accountability, and ensure equitable distribution of national wealth to the federating units, among others, thereby, bringing even development to the federation.

Since the 1976 reforms, however, the councils have been grappling with a plethora of problems, relating, in large measure, to the delimitation of their fiscal jurisdiction and protection of their revenue rights. There has also been a severe erosion of their fiscal autonomy. These, combined with other institutional and structural problems, have rendered them functionally impotent in the areas of revenue allocation and effective service delivery.

It is therefore obvious, that, for any meaningful development to take place at the local level, the States need to recognize the Local government as partners in progress. That is partners in enhancing sustainable rural development through the provision of essential services to improve the Standard of living of the rural populace. And this cannot be without adequate financial resources at the disposal of Local Government.

One of the major problems facing effective discharge of function in Local Government in Nigeria is challenges of Revenue Allocation which arises due to corruption, undue interference from either state or federal government, use of State Joint Local Government Account and Poor Budgeting and Accounting System. This can be solve through direct federal allocation to local government, expansion of local government tax base to reduce overdependence on federal allocation, establishment and maintenance of effective accounting system to eliminate wastage and misappropriation, abolition of State Joint Local Government Account to give political and financial autonomy to Local Governments for effective and efficient service delivery.

5.2 RECOMMENDATIONS

Based on the foregoing evaluation of local government and challenges of revenue allocation in Yewa South Local Government of Ogun state, the following recommendations will be important solving the challenges of revenue allocation in Yewa South Local Government and Nigeria in general. State Joint Local Government Account should be abolished as it gives the state Governor/Government absolute control over Local Government fund/autonomy.

Local Government election should be conducted at the same time as other elections into various elective post in the country. The power vested in the State to ensure existence of Local Government Executive has over the years being jeopardized by those power to be. Constitutionally, Local Government should be removed from the control of the State. State should only serve as a mechanism for check and balance to ensure efficiency and effectiveness in the discharge of constitutional duties.

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