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Intergovernmental Fiscal Relations, Local Government Financial Autonomy and Service Delivery: A Focus on Okitipupa Local Government Area of Ondo State, Nigeria

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Abstract:

This paper examined the relationship between intergovernmental fiscal relations and service delivery in the context of financial autonomy in Okitipupa Local government area of Ondo State. It is within this prism that effort was delved at exploring the extent to which Nigeria local governments perform constitutional responsibilities to the people at the grassroots level and the attendant yearning for financial autonomy. In examining this, the work dwells on Efficiency-Services theoretical escapade and adopted both primary and secondary sources of data collection for robust discussion with descriptive survey research design. The finding of this study revealed among others that there is a correlation between local government financial autonomy, primary education and primary health services delivery in Okitipupa local government area of Ondo State. Based on the findings, it was concluded that poor service delivery in the Nigerian local areas is as a result of the financial yoke that local governments bear with the attendant State Joint Local Government Account in practice in the country. The paper therefore recommended among others that local government should be given more autonomy to generate, allocate and utilize its funds in line with the peculiar needs and aspirations of the people at the grassroots level, complete scrapping of State Joint Local Government Account, scrapping of caretaker committees among others.

Keywords: Local government, fiscal relations, service delivery, autonomy and Okitipupa

1. Introduction

Intergovernmental relations connote the series of financial, legal, political, economic and administrative relationships established among all the units of government that possess varying degrees of authority and jurisdictional autonomy. It is apt to state that intergovernmental relations offer more opportunity and interlinkage complementarily in the running of Nigerian public affairs. It is the entire gamut of cohabitation between or among tiers and agencies of government. The financial relationship determines the extent to which levels of government achieve her stated objectives. This is because finance is the bedrock of any organization. Local governments in Nigeria are saddled with various constitutional service delivery roles that are pertinent to the growth and development of the nation. The Nigerian federal arrangement is structured in a way that local government is constitutionally recognized but placed its establishment, structure, composition, finance and functions of such council under the state government (1999 Constitution of the Federal Republic of Nigeria (CFRN) as amended in 2011). The intergovernmental fiscal relation is key to service delivery at the local government. In fact, as accentuated by Sandford (1967) that the national and state government cannot do their duty without the effort of the city (local) government. The interrelatedness of federal, state and local governments therefore becomes imperative towards accomplishing any meaningful developmental goals and nation building.

The 1999 CFRN as amended in 2011 provided that 'the federation shall maintain a special account to be called Federation Account into which shall be paid all revenues collected by the government of the federation ... Section 162 (1) and in 162 (3) of the same constitution, the federal, state and local governments enjoy revenue accrue to the Federation Account. Hence, the constitution provided for the revenue accrued to the government and even the allocation. One can therefore argue that the fiscal relations of the levels of government in Nigeria is constitutional. However, in the case of local government, the amount standing to the credit of the local government councils shall be allocated to the state governments, hence the establishment of State Joint Local Government Account with the attendant determination of its allocation by the terms prescribed by the National Assembly and State House of Assembly.

Although, local government also generate revenue internally as provided for in the constitution. These come in form of rates, radio and television licenses, licensing of bicycles, trucks, tenement rates and revenue collected from commercial ventures, registration of births, deaths and marriages. All these revenues are meant to pay salaries and provide peculiar services to the grass roots. This is in a bit to ensure wholistic transformation of the communities. But the question remains that how much can local government generate through rates to serve the purpose for which it was established.

Local government as the third tier of government was established at the local level to enhance efficient social service delivery. Kayode, Adagba and Anyio (2013) posited that service delivery encompass the tangible and intangible goods and services provided by the government in order to improve the wellbeing of the citizenry. Owing to the fact that the majority of the local governments, with reference to Okitipupa Local Government area of Ondo state, are largely dependent on the statutory allocation as a major source of revenue to execute their statutory functions as provided in the Fourth Schedule of the 1999 Constitution of the Federal Republic of Nigeria as amended in 2011, delay in the disbursement of such fund can have adverse effects on the local government's administrations and by extension, service delivery. Service delivery refers to the provision of social or public goods that will promote socio-economic wellbeing of the citizens. The delivery of public goods and services at the local government level is aimed at moving the standard of living of the populace to the next level (Angahar, 2013). Consequently, the efficient and effective provisions of basic amenities and social infrastructure for the people at the grass root are key to the existence of any government (Bolatito and Ibrahim, 2014). Sequel to the above, the Nigerian constitution assigns service delivery responsibilities to the three tiers of government with states and local government playing the most significant role in the delivery of basic services. Some of the services expected from local government authority include provision of primary education, primary health care services, housing, water, rural electricity, waste disposal services, roads, transport, and so on (Adeyemi, 2013; Agba, Akwara, and Idu, 2013).

It is based on the above premise that this paper interrogated the nexus between intergovernmental fiscal relations and service delivery in Nigeria using Okitipupa Local Government Area of Ondo State in the context of local government financial autonomy. This local government was selected purposely to understudy the richness of the presence of government efforts being one of the areas where oil is explored in the state.

2. Statement of the Problem

Local government is a creation of necessity. It emerged to bring about needed development in the rural areas. It is beyond controversy to state that the hallmark of public service delivery at the local government level is partly in the ability of the local council authorities to determine the peculiar needs of their localities, fashion out specific solutions to those needs and have unfettered access to allocate funds to meet those needs.

It cannot be denied that many local governments in Nigeria today perform poorly in the areas of service delivery to the people in their jurisdiction. Shiyabade (2016) reiterated that local government is responsible for provision of primary education, primary healthcare, construction of rural roads and community pathways, provision of local markets, provision of water and rural electrification projects. These services are so essential that the welfare of the local people is inextricably linked to these services. In this light, it is sad that Nigerian local governments generally have not been up and doing in the provision of service delivery to the grassroots which is evident in the dilapidated primary healthcare centres ranging from lack of basic modern equipment, lack of basic infrastructural facilities, hygienic environment and lack of sufficient number of personnel (nurses, doctors and lab attendants), that could attend to the needs of the people. It is important to state that to know the gap of structural governance in a nation, the promise and performance can only be evaluated through the responses from the people.

In lieu of the above, this paper examines the delivery of social services in Okitipupa local government area using intergovernmental fiscal relations and local government financial autonomy lenses in an attempt to know the extent to which the people of the area have benefited from the government.

3. Methodology

This paper derived data from both primary and secondary sources. The population of the study comprises of 431 staff of Ondo State Ministry of Local Government and Chieftaincy Affairs, 466 staff of Ondo State Ministry of Finance, 657 staff of Okitipupa Local Government Council and 2546 accessible residents of Okitipupa Local Government Area. The total population of the study therefore is 4100. However, this study selected 364 (approximately) as the sample using Taro Yamani sample selection method. Therefore, 364 questionnaires were prepared and administered to the selected respondents, 16 were invalid while 348 were returned and used accordingly. A 20 – item questionnaires with open-ended questions was designed for the study in accordance with the research objectives and research questions and were subjected to four times re-test making the total responses to be 1316. A structured 4-points Likert-scale questionnaire were designed based on; Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagree (SD). Spearman Ranking Correlation Co-efficient was used to answer research questions. The secondary sources include relevant textbooks, gazettes and journals were used in a descriptive and analytical manner to complement the data generated from the primary data.

4. Theoretical Context-Efficiency-Services School

The efficiency-services school is considered apt for this study as its advocates argued that what is central and important to the local government is not the bringing about of democracy but rather that the local government must be judged by its success in providing services up to a standard measured by a national inspectorate. The apostles of this school of thought includes Jeremy Bentham, W. J. M. Mackenzie, James Bryce, Langoon among others. The crux of this theory is that the main purpose of the local government is to provide services to the local people. Foremost among the apostles of the theory is French scholar Langoon (1953) cited in Fatile, Majekodunmi, Oni and Adejuwon (2013) who opined that democracy was the affair of the nation-state as the whole issue of majority rule; equality and uniformity are the norm. This is validated in the words of Mackenzie (1954) cited in Adedokun and Fagboun (2005) that local government because of its closeness to an area, can provide certain services far more efficiently than the central government. It is also within the thrust of the theory that the rationale for local government in the provision of local, special and essential services can never be underestimated. They theorists further argued that while some services such as defence and external affairs need to be provided by the central government for the purposes of maintaining common national standard or because they are immediate or direct interest to the ordinary citizen, and while regional planning for socio-economic development and similar services are best provided at the state level, some services such as local roads, housing, water supply, health services, education, agricultural services (that is, the right quality, quantity, time and speed) ought to be regarded as belonging to the local government (Eminue, 2006). The overall objective of this theory is that local government (Okitipupa Local Government) is a veritable instrument for efficient service delivery at the grassroots.

5. Objectives of the Study

- To ascertain the relationship between local government financial autonomy and provision of primary education service delivery in Okitipupa Local Government Area of Ondo state.
- To determine the relationship between local government financial autonomy and primary health care service delivery in Okitipupa Local Government Area of Ondo state.
- To identify the relationship between State Joint Local Government Account and the provision of basic infrastructure (e.g., market stall, feeder Roads) in Okitipupa Local Government Area of Ondo state.

6. Research Questions

The following research questions guided the study;

- What is the relationship between local government financial autonomy and primary education service delivery in Okitipupa Local Government Area of Ondo State?
- What is the correlation between local government financial autonomy and primary health service delivery in Okitipupa Local Government Area of Ondo State?
- What is the relationship between State Joint Local Government Account and provision of basic infrastructure in Okitipupa Local Government Area of Ondo State?

7. Conceptual Discuss

7.1. Intergovernmental Relations and Intergovernmental Fiscal Relations

The nature and meaning of intergovernmental relations are not contentious as many concepts in social or management sciences. Every view on the concept tends toward the same direction. Anderson (1960) conceived intergovernmental relation as an important body of activities or interaction occurring between governmental units of all types and levels within the federal system. He reiterated that intergovernmental relations are the relations among human beings clothed with office. Intergovernmental relations however can be described as inter-human relations that are in bureaucratic attires. These human beings are operating and relation in the context of the institutional standards. This view sees intergovernmental relations from the angle of federalism and more or less K. C. Wheare's position on the classical view of federalism where he advocated for the division of power between the national government and regional governments (Wheare, 1957)

As averred by Ahmed and Singh (2003) cited in Shiyanbade (2017) that the present intergovernmental fiscal arrangement prevailing in Nigeria generates a large vertical imbalance in favour of the centre while allocations to the states do not depict any clear pattern of redistribution between regions or any correlation with relative needs. This is reflecting in the state government's capacity to generate revenue and the consequential conflictual tendency on the federal government to promote equal allocation of funds to the states in the country that eventually subjected states to the whims and caprices of the federal government. This is also the same scenario in the relationship between the state and local governments in Nigeria where the financial relationship tends to be master-servant relationship.

Similarly, Adejuwon (2015) explains that fiscal federalism or intergovernmental fiscal transfer or relations describe the division of fiscal resources arising from the situation of divided political-jurisdiction within an economically integrated polity. It equally covers efforts to define the appropriate functions and finances of the various tiers of government as effectively and complementarily as possible to maximize welfare of the political community.

There exists a highly decentralized fiscal system in which the government at the centre has no economic responsibilities. The other tiers of government perform virtually all economic functions. The other extreme is a case of total centralization where the central government takes total responsibility of all economic activities of the public sector and therefore no other tier of government participates in the economic life by the nation. In practice, there exists some

degree of decentralization in all economics. In a related sphere, scholars agree that countries like Nigeria could derive benefits from fiscal decentralism. This is located in the negative multiplier effects of fiscal centralism and an incompatible demand noted in federalism requires a diffusion of powers to accelerate growth rates within the polity. It has economic growth as its derivative.

7.2. Local Government Financial Autonomy

Before delving into the concept of local government financial autonomy, it is apt to give precise definition of local government. Local Government can be defined as A political subdivision of a nation (in a federal system) state, which is constituted by law and has substantial control of local affairs including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected. (FRN, 2002).Laxmicanth (2011) refers to local government as local self-government. He offered the definition of local government from what is obtainable in India where local government is referred to as Panjayati Raj. In his contribution, Appadorai (2004) defined local government as a popularly elected bodies charged with administration and executive duties in matters concerning the inhabitants of the particular district or place. International encyclopedia of social science refers to local government as a public organization authorized to decide and administer a limited range of public policies within a relatively small territory which is a subdivision of a regional or national government. In a more explicit form local government is a workable and effective administration of rural development through which national development can be enhanced. It is a government established by law, governed by elected representatives to bring development, efficient service delivery and democracy to the grass root.

Local Government Autonomy can therefore be defined as the freedom of the local government to recruit and manage its own staff, raise and manage its own finances, make by-laws and policies, and discharge its functions as provided by law without interference from the higher governments (Ogunna, 1996 cited in Okafor, 2010). This includes political, financial and administrative autonomy. Financial autonomy of local government is the freedom to impose local taxation, generate revenue within its assigned sources, allocate its financial and material resources, determine and authorize its annual budget without external interference. Adeyemo (2005) defines financial autonomy under a federal system of government as 'each government enjoys a separate existence and financial independence from the control of the other governments'. It is an autonomy which requires not just the legal and physical existence of an apparatus of government such as financial autonomy enjoyed by legislative assembly, governor, court etc. Local government must exist as an appendage of state government but as financial autonomous entity in the sense of being able to receive its own allocation directly from the central purse and manage its internal revenue without interferences from state government.

7.3. The Need for Local Government Financial Autonomy in Nigeria

The main aim of local government financial autonomy in Nigeria bothers on the financial incapability as well as the inability of the local governments in Nigeria to be selfness in their operations. It is a long-time debate in the country dating back to the colonial and premiership days when regional levels are seen as the masters of the local governments that are described as servants of the regional governments. This debate led to various reforms at democratizing Nigerian local governments and the attendant widespread 1976 local government reform that served as watershed in the history of Nigerian local governance.

Many apostles of this notion have argued that the need for local government financial autonomy is to grant the local government specific powers to perform a range of financial functions assigned to it by the constitution of the country to implement its functions, plan, formulate and execute its own policies, programmes and projects, and its own rules and regulations as deemed for its local needs. The financial autonomy includes power to control its finance, manage it, and allocate the resources to strategic place. It's premised on the ground that when local government has power to take decisions on its own as regarding its finance, services to the local people in grassroots politics then a sense of belonging is likely to be evoked from the local people (Agunyai, EbirimandOdeyemi, 2013). This is valid to fulfill the provision of the constitution as to the functions assigned to the local government by the constitution.

It also sought for, and designed to lessen, if not avert, the belligerent state encroachment and the use of unelected leaders (care-taker committee) to govern the local government that has characterized Nigeria's democratic system (Osakede, Ijimakinwa and Adesanya, 2016).

In a more wholistic manner, local government financial autonomy serves the purpose of rural development. The proximity of local government to the people is very vital to grassroot structural transformation. It is an infra-sovereign unit of government that should stand in gap of governance distance and ensure the provision of basic needs of the people and any hindrance should be removed. If the local government is permitted to receive its allocation directly from the federal government without any overbearing interference from the state, they could implement decisions or policies that will enhance rural transformation without having to wait for the state which in most cases focus mainly on the state development and undermine the grassroots areas. Pontificating on the need for local government financial autonomy, IDI (2016) as cited in Osakede et al., (2016) declared that the money meant for rural development and provision of social services for people at the grassroots in Nigeria have been diverted and mismanaged by the state governors. Local government financial autonomy will make local councils to have direct access to their finance with which to implement policies and decisions that will promote grassroots development in Nigeria.

8. Literature Review

Service delivery refers to the provision of social or public goods that will promote socio-economic wellbeing of the citizens. Public services offered by local government are numerous and may include the provision of public utilities, security, economic development projects, and the enforcement of the law and so on. The delivery of public goods and services at the local government level or the grass root is aimed at moving the standard of living of the populace to the next level (Angahar, 2013).

Consequently, the efficient and effective provisions of basic amenities and social infrastructure for the people at the grass root are key factors to the existence of any government (Bolatito and Ibrahim, 2014). The Nigerian constitution assigns service delivery responsibilities to the three tiers of government with states and local governments playing the most significant role in the delivery of basic services. Some of the services expected from local government authority include education, health, housing, water, rural electricity, waste disposal services, roads, transport, and so on (Adeyemi, 2013; Agba, Akwara&Idu, 2013). Thus, local government councils are required to serve the public interest in areas of constructing roads, public markets, healthcare centers, drainages, transportation, motor parks, building primary schools, among others (Bolatito& Ibrahim, 2014).

In support of this position, Agba, Akwara, and Idu (2013) contend that as agents of rural development, local governments are to use funds made available to them by both federal and state governments and their internally generated revenue to improve on the lives of the people within their areas of operations through initiating and attracting developmental projects to the local government such as provision of access roads, water and rural electricity. Apart from being available political and administrative organ for the transformation of rural communities, local governments also act as the training ground for the breeding of the grassroots democracy fundamental in national development (Lawal and Oladunjoye, 2010). The funds made available to the Local government by both federal and state government are sometimes not given to the local government by the state, instances shows that the governors are fond of taking over their financial allocation, taxes counterpart and refuse to conduct Local government elections, but instead ruling local government with appointed administrators, most of whom are party loyalists, friends and relations turning the entire process of local governments into irrelevance schemes of things (Ukonga, 2012).

Joseph (2014) sees services as goods and social outputs that people in a community wish to obtain for the common good, such as a livable environment, clean water, good education, health care, security, and so on. These services in the words of Joseph (ibid) include, primary education, water supply, sewerage collection and disposal, refuse removal, electricity and gas supply, municipal health services, municipal roads and storm water drainage, street lighting, municipal parks and recreation. In this regard, the services to be provided by local government in Nigeria are stated in the fourth schedule of the constitution of the federal republic of Nigeria.

Joseph (ibid) also added that services have a direct and immediate effect on the quality of the lives of the people in that community. For example, if the water that is provided is of poor quality or refuse is not collected regularly, it will contribute to the creation of unhealthy and unsafe living environments. Poor services can also make it difficult to attract business or industry to an area and will limit job opportunities for residents.

According to the Organization for Economic Cooperation and Development (OECD) (2010) throughout the world cities face the most acute challenge of service delivery because of fast growing population. Hence, it is visible that local council continues to face pressure to improve their service delivery. The increased level of education of the population has led to more vocal and discerning citizens that expect better services and accountability from the local government.

According to Kadiresan (2009) service delivery refers to the goods and services which the government both federal, state and local government provide to the general public in which the consumption of which depends not on consumers' income, but only on the need of the public. This definition says a lot about service delivery. However, it concluded that service delivery reflects solely the public needs. This could not be true in real sense, especially in our situation in Nigeria where social services are produced mainly to address political issues and not really address social/public problem(s). In fact, politics determine who gets what, how and why.

In the words of Lubega (2000) service delivery is the primary responsibility of every government, whether military or civilian, in which adequate goods and essential services are produced by the public authorities (either direct or through contracting) to the citizenry. In fact, it is the only bond between the government, on behalf of the state, and the people.

Lubega (2000) has actually said much about service delivery and its importance to the survival and sustainability of the social contract. But his definition seems to have placed much emphasis on service delivery to be solely provided by the government alone. He suggested that the citizenry would not pay allegiance to government (state) when such services are not essentially provided and/or delivered. This suggestion could not be valid, especially in Nigerian situation, where the social services are critically in short supply and the private sector (in the form of corporate social responsibility) and international donor organizations would have to provide or intervene in various ways to complement the provision of such services.

In the Nigerian situation, service delivery by the local government has suffered serious setbacks because of several man-made problems ranging from mismanagement of funds, joint account system, lack of transparency and accountability, restricted revenue sources available to the local government and the untoward mismanagement of funds on the part of local government officials. This is very conspicuous in the poor educational facilities, poor health care system and infrastructural deficiency in many communities today in Nigeria. Based on this however, the responses collected from the field further elaborate on the relationship existing between local government financial autonomy and service delivery in Okitipupa local government.

9. Data Presentation and Analysis

Responses	Occupational Distribution of Respondents		Total
	Civil Servants	Private Workers	
Strongly Disagree (SD)	442	0	442
Disagree (D)	196	133	329
Agree(A)	166	76	242
Strongly Agree (SA)	164	139	303
Total	968	348	1316

Table 1: Local Government Financial Autonomy and Primary Education Service Delivery

Source: Researcher's Computation VIA SPSS Version23

Table 1 Shows the total responses of 1316 received from 329 respondents out of which 242 are civil servants and 87 are private workers. 303 and 242 responses concurred with the submission that Local Government Financial Autonomy had aided the delivery of primary education service while 442 and 329 responses disagreed that it has assisted service delivery.

Occupational Distribution of Respondents			Value
Civil Servants	Ordinal by Ordinal	Spearman Correlation	.095
N			968
Private workers	Ordinal by Ordinal	Spearman Correlation	.206
N			348
Total/combined	Ordinal by Ordinal	Spearman Correlation	.099
N			1316

Table 2: Spearman's Rank-Order Correlation (ρ) Between Local Government Financial

Autonomy and Primary Education Service Delivery

Source: Researcher's Computation Via SPSS Version23

Table 2 shows a Spearman's rank-order correlation (ρ) that was run in order to determine the relationship between local government financial autonomy and education service delivery in Okitipupa Local Government Area of Ondo State based on the responses received. There was a negative correlation between civil servants, private workers and total or combined responses, ($r_s(966) = .095$) ($r_s(346) = .206$) and ($r_s(1314) = .099$) respectively. This is further depicted using Multiple Bar-Charts below:

Figure 1: Multiple Bar-charts of Local Government Financial Autonomy and Service Delivery

Source: Researcher's Design via Microsoft Excel 2010

From the foregoing, it becomes appropriate to state that provision of basic education by the local government is not a function of local government autonomy but rather it is a function of proactiveness on the part of local government officials in ensuring the provision of education at the grassroots level.

Responses	Occupational Distribution of Respondents		Total
	Civil Servants	Private Workers	
Strongly Disagree (SD)	285	66	351
Disagree (D)	155	121	276
Agree(A)	184	111	295
Strongly Agree (SA)	344	50	394
Total	968	348	1316

Table 3: Local Government Financial Autonomy and Primary Health Service Delivery

Source: Researcher's Computation via SPSS Version23

Table 1.2.2.indicates the total responses of 1316 received from 329 respondents out of which 242 are civil servants and 87 are private workers. 394 and 295 responses agreed that Local Government Financial Autonomy had positive outcome as to the provision of primary health service to the people of Okitipupa Local Government while 351 and 276 responses disagreed.

Respondents' Occupational Distribution			Value
Civil Servant	Ordinal by Ordinal	Spearman Correlation	.093
N			968
Private workers	Ordinal by Ordinal	Spearman Correlation	.128
N			348
Total/combined	Ordinal by Ordinal	Spearman Correlation	.163
N			1316

Table 4: Spearman's Rank-Order Correlation (ρ) Between Local Government Financial Autonomy and Health Service Delivery
Source: Researcher's Computation via SPSS Version 23

Table 1.2.3 presented a Spearman's rank-order correlation (ρ) that was run in order to determine the relationship between local government financial autonomy and health service delivery in Okitipupa Local Government Area of Ondo State based on the responses received. There was a positive correlation between civil servants, private workers and total or combined responses, ($r_s(966) = .093$) ($r_s(346) = .128$) and ($r_s(1314) = .163$) respectively. This is illustrated with the aid of multiple bar-charts in Figure 2

Figure 2: Multiple Bar-Charts of Intergovernmental Fiscal Relations and Service Delivery
Source: Researcher's Design VIA Microsoft Excel 2010

As indicated above, the responses gathered revealed that local government financial autonomy has positively impacted on the provision and maintenance of health service to the people of the local government. This therefore suggest the promotion of Health is wealth popular saying and the adherence to the Nigeria Constitutional provision on the part of the Okitipupa Local Government as stipulated in the Fourth Schedule of the 1999 Constitution of the Federal Republic of Nigeria as amended in 2011.

Responses	Occupational Distribution of Respondents		Total
	Civil Servants	Private Workers	
Strongly Disagree (SD)	423	28	451
Disagree (D)	255	130	385
Agree(A)	162	56	218
Strongly Agree (SA)	128	134	262
Total	968	348	1316

Table 5: State Joint Local Government Account (SJLGA) and Provision of Basic Infrastructures
Source: Researcher's Computation Via SPSS Version 23

Table 5 and figure 3 Showed the total responses of 1316 received from 329 respondents out of which 242 are civil servants and 87 are private workers. 262 and 218 responses agreed that SJLGA had assisted the provision of basic infrastructures in Okitipupa Local Government Area while 451 and 385 responses indicated that SJLGA is a hindrance to the provision of basic infrastructure in the local government.

Occupational Distribution of Respondents			Value
Civil Servants	Ordinal by Ordinal	Spearman Correlation	.257
	N		968
Private workers	Ordinal by Ordinal	Spearman Correlation	.258
	N		348
Total/combined	Ordinal by Ordinal	Spearman Correlation	.311
	N		1316

Table 6: Spearman's Rank-Order Correlation (ρ) Between State and Local Government

Joint Account and Provision of Basic Infrastructure

Source: Researcher's Computation via SPSS Version 23

Table 6 presented a Spearman's rank-order correlation (ρ) that was run in order to determine the relationship between local government financial autonomy and health service delivery in Okitipupa Local Government Area of Ondo State based on the responses received. There was a negative correlation between civil servants, private workers and total or combined responses, ($r_s(966) = .093$) ($r_s(346) = .128$) and ($r_s(1314) = .163$) respectively.

This is represented in multiple bar-charts in Figure 3.

Figure 3: Multiple Bar-Charts of Government Joint Account and Service Delivery

Source: Researcher's Design via Microsoft Excel 2010

Similarly, the Figure 3 above shows that State Joint Local Government Account has retrogressive consequential effects on the capacity of the Okitipupa Local Government to provide basic infrastructure for the people.

10. Conclusion

This paper has focused on the intergovernmental fiscal relations and service delivery in Okitipupa Local government with particular emphasis on local government financial autonomy. It is apt to aver that intergovernmental fiscal relation is the federalism in practice and so harmonious relationship among the component units in a federal democratic arrangement is sine qua non to the realization of the objectives of social contract as related by John Locke. Hence, intergovernmental fiscal relation is designed to serve as available template to address possible financial discord in the federal system. Having established in the study that financial autonomy for local governments in Nigeria has an influence on service delivery, then, it is high time that the constitutional provision on State Joint Local Government Account be reviewed and tilted in favour of local government financial autonomy. It should be established that making local government autonomous does not preclude the complete and total sovereignty of local government but rather it is an effort at making local government to be in charge of her finances with State Ministry of Local Government and Chieftaincy Matters as the regulatory body. This study further concluded that poor service delivery in the Nigerian local government system is partly as a result of the paucity of fund in the local government with particular emphasis on state domineering tendency on the local government in the country.

11. Recommendations

In view of the findings and conclusions drawn from this study, the following recommendations were made:

- Local government should be given more autonomy to generate, allocate and utilize its finances in line with the peculiar needs and aspirations of the people at the grassroots level.
- Local residents should be more interested in what their respective local government authorities do with the resources at their disposal and how these monies are being expended in the provision of essential services for the people at the grassroots level.
- The operation of the State Joint Local Government Account (SJLGA) should be scrapped and modalities should be put in place for the local governments to get their allocations directly from the federation account under the present system and arrangement.
- The local government officials should be compelled using institutional mechanisms to ensure that the local

government is responsible and dedicated to the reason for her establishment.

- The urgent need to scrap caretaker committee system at the local level and the institutionalization of democracy. This will give room for the local people to elect their leaders and monitor the events as unfolding in the local government.
- Above all, there is the need for cooperative federal governance system where solution to specific problems become the responsibility of all the levels of government.

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