

# Empirical Evidence of Local Government Finance on Regional Building in Southwestern Nigeria

Bolanle W. SHIYANBADE<sup>1</sup> Banji M. ADEPOJU<sup>2</sup> Sodiq A. AMBALI<sup>1</sup>

1. Department of Public Administration, Faculty of Administration, Obafemi Awolowo University, Ile-Ife, Nigeria

2. Department of Local Government and Development Studies, polytechnic Ibadan, Oyo State Nigeria

## Abstract

The relationship between state and local governments in Nigeria as established by the 1999 Constitution of the Federal Republic of Nigeria (as amended) makes both governments as tool for urban and rural development in Nigeria. However, it appears to be one of the challenging aspects of fiscal arrangement in providing social services to the citizenry within their jurisdiction. This study therefore analysed current trend of principles in local governments fiscal relations in the delivery of social service in Southwestern Nigeria. Data were obtained from both primary and secondary sources. This study concluded that financial relationship between the state and local governments enhances the smooth running of local governments in Nigeria has identified as a cardinal component of current trends in local government finance and Joint Allocation Account Committee (JAAC) also assists in equitable distribution of revenue to local governments without prejudice in Southwestern Nigeria.

**Keywords:** Finance; Fiscal Relationship; Good Governance; Local Government; State Government; Intergovernmental Relations

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## INTRODUCTION

Arising from the control of local governments by the ‘superior’ tiers of government are the hindrances in the poor performance of the local governments. Again, the usurpation of the power of the local governments has also meant the restraint of the power of the people to choose who represents them at the local government level. Many state governments in the country not limited to Southwestern region have appointed people of their choice as the Committee/Executive secretary/Caretaker Chairmen at the local governments in their states (Adeniji, 2013). The consequence of this is that the participation of the people in choosing who their leaders are cannot be realised. Worse still, the appointed committee chairmen customarily owe their allegiance to the Governors of the state and not to the people. Planning and execution of projects are done not on the preference of the people but on the dictates of the state governors.

Consequently, the usurpation of power by the other two tiers of government – federal and state governments – which was sometimes necessitated by poor governance quality by the local councils, have wider implications for the effective performance of the local governments that are perceived as the closest of the tiers of government. Thus, the incapacity of the local government to perform its responsibilities would ultimately hinder the needed approach to development, which is to make development grow from the bottom to the top. It hinders the participation of the people in the affairs of the local government when the operations of the local government are being directed not from the people but from the ‘superior’ tiers of government (Onor, 2005).

The intergovernmental fiscal relations between the states and local governments in Nigeria have undoubtedly generated controversies bordering on the cardinal principle of federalism, which include fairness, equity and fiscal autonomy. However, in spite of the various numerous on intergovernmental relations, appreciable level of attention has not been paid to the fiscal relationship between states and local government councils in Nigeria. Local government councils being the nearest to the people at the grassroots are expected, *ipso-facto*, to be the most import platform for service delivery. This crucial task, therefore, requires adequate funding and fiscal autonomy, which is largely absent in the prevailing intergovernmental arrangement in Nigeria.

In many ways, state and local government joint account have hindered the responsiveness of successive governments in Nigeria most especially at the local level. This is because of the tendency of the state government to interfere in the appropriation and execution of projects and programmes of the local government through the operation of joint account. This has resulted in poor service delivery at the local government as well as the failure of the state government to provide and improve basic amenities for the people within the state. The 1976 Local Government Reforms stipulated that there should be state and local government joint account in order for the state government to have access to the financial activities of the local government and to ensure the resources available for the local government for provision of infrastructural facilities are adequately and equitably distributed, thereby curing the developmental challenges in multiple proportion to reduce, curb and promote responsive governance in concrete term.

The articulation of all the financial problems of the local government precipitated the idea of having a joint

account system for the Unified Local Government System in Nigeria under the supervision of the state government. Successive governments in Nigeria embarked on various amendments for the constitutional provision that legalizes the state and local government Joint Allocation Account Committee (JAAC) which has hindered the proper funding and autonomy for local government in the country. Despite these, joint account appears to be one of the major obstacles facing local government as well as the issue of local government autonomy. This study, therefore, intends to investigate the operations of the state-local governments' joint account in the selected states and local governments in Southwestern Nigeria. Though, there are interactions between local government and other levels of government in a federal system of government. Unfortunately, this relationship has not been cordial because local governments complain about undue interference from state governments.

For the most part, the excessive control by the state governments in the operation of the state and local government joint account have not provided healthy development just as it also undermines democratic principle of relationship between the local governments and citizens. It also leads to inefficient public administration services and erodes the overall interaction between the state and society. It also promotes lack of respect, trust and tolerance of the local governments in the entire country. The condition that local government budget must be placed before the state government and State Houses of Assembly gives room for undue control of policies of the local governments while most state governors appears to administer local governments as extensions of their executive domain.

The study examines the provision of the constitution that established state and local government joint account and assesses the extents and effect of overlapping of functions of the state and local government on service delivery, (if any). The study also investigates the constitutive effect of the state and local government joint account efforts at blocking loopholes that can prevent dearth of resource available to government at the grassroots for the provision of public goods. Adeyemi (2013) has discussed various issues that brought about conflict between local governments and other levels of government, especially about issues relating to fiscal control of local government funds, but not much work has been carried out in providing empirical solutions to how such relationships have impacted on effective service delivery. This study therefore attempts to examine the challenges created by the operations of JAAC in the area of service delivery focusing on the Southwestern part of Nigeria.

## LITERATURE REVIEW

### State

The etymology of 'State' derives from the ancient Greek word of *polis* (city-state). In the political philosophies of Plato and Aristotle, the polis was an equivalent of community given its self-sufficient nature of providing for economic and social needs and for moral development. A state is an abstraction denoting the existence of a politically organized society. In the context of this study, it is the government next to the federal government occupying the second level in the intergovernmental federal arrangement in Nigeria. In other words, the State is the second tier of government comprising local governments that operate within its geographical and legal space (National Open University of Nigeria (NOUN), 2006).

From the above definitions, it is recognized that the local government is a subordinate government with both legal and constitutional powers to perform certain legislative, administrative and quasi-judicial functions. Local governments can make policies, prepare budgets of its own, and exercise some modicum of control over its own staff. The local government is a legal personality of its own that enables it to sue and be sued and can exercise authority over a given territory or population (NOUN, 2006).

### Federalism

Smith defined federalism by placing emphasis on division of power, limitation of such powers, diversity and decentralisation of administration. In actual fact, these features are pillars of true federalism. Morrison (1979) viewed federalism as a political system in which there are constitutionally and practically independent levels of government which taken together constitute a national political system and constitutionally, entrenched system with at least two tiers of government, each of which has elements of true autonomy from the other. The governments at each level are primarily accountable to their respective electorates.

In the views of Jinadu (1979), federalism was conceived as a form of government that was purposely designed to cope with the twin, but difficult task of maintaining unity while at the same time preserving diversity. According to Akinyemi (1979), federalism is characterised by co-operation, negotiation and conflicts among the diverse peoples in the federation. It recognises the existence of multiple units of government having concurrent jurisdiction, co-ordinate and independent of one another— each tier of government has the final say on matters within its own sphere of authority. In a simple form, federalism implies a political system in which sovereignty is statutorily shared between and among the central government and the constituent units.

Elazar (1981) stated that federalism is a generic term for what may be referred to as self-rule or shared-rule relationships. It is a system of government in which there is division of powers between the federal government and the other level(s) of governments. Here, the federal government co-exists with other levels of government and

each holds a degree of independence. It is a shared-rule because the entire administration is not concentrated in the hands of only one government but shared by all the federating units. In addition, it is a self-rule because its administration is at the pace any particular government desires and implements its independent programmes without interference.

Passion and Jones (1981) hold that in a country with pronounced structural cum political diversity, with localized and compact units, a federal system diffuses power geographically and brings public policies and local feelings into line. Federalism is based on mutual tolerance between all the constituent units which have to accept the co-ordinate power sharing relationship. Watts (1970) and Bamidele (1980), as cited by Adeniji (2013) concluded that federalism is a political system in which the component governments are coordinate, in the sense that neither is politically subordinate to the other, but which interact with each other at many points both cooperatively and competitively.

According to Inman (2007), the word 'federal' has come to represent any form of government that brings together, in an alliance, constituent governments each of which recognizes the legitimacy of an overarching central government to make decisions on some matters once exclusively the responsibility of individual member states. As a multi-level governance structure, federalism, through its decentralisation attribute, creates opportunities for 'separate self-sustaining centres of power, prestige and profit' with a high likelihood of translating into sustainable development. Essentially, the third tier of government in particular is expected to bring the needed development to the grassroots in the country.

### **Intergovernmental Relations (IGRs)**

The concept of intergovernmental relations has its origin in the United States of America (USA) in the 1930s during the New Deal Era in which the central government disagreed with Wheare's rigid dual federalism as unworkable in meeting the welfare needs of the citizenry. According to Wright (1980), the New Deal spawned a large part of what is today known as intergovernmental relations. The New Deal foundation hinged on the Security Act of 1935 which promoted IGR activities. An Advisory Commission on Intergovernmental Relations (ACIR) was formed in 1959 in the United States for the purpose of monitoring the operations of the American federal system.

In the administrative parlance, IGR implies the interactions, transactions and process of relationship between and among the different levels of government within the political system. The relationship may be in power distribution, finance, authority issues, executive, legislative and judicial matters. The fact that it involves different levels of government presupposes the existence of more than a level of government separated by their different functions, powers and responsibilities. Even though intergovernmental relations thrive in a system with different levels of government, it is, however, considered in the relationships among the various departments in the same branch or arm of government.

In line with this statement, Wright (1988), quoted by Adeniji (2013), argued that interaction in IGR involves public officials, citizens and governmental institutions of all categories. He stated further among other characteristics of IGR as "essential relations among officials who govern different units of the governmental system." In an elaborate form, intergovernmental relations can be simplified as the totality of interactions and transactions between and among different levels of government and its agencies.

It is significant to note that the pattern of IGR does not necessarily convey impression of cooperation, acceptance, smoothness and cordiality of relationship among different units of government but may as well be hostile, confrontational, bitter and uncooperative (Olugbemi, 1980). Supporting this view, Omoleke (2000) argued that IGR encompasses not only cooperation among the constituent units of government but also recognises conflict, rivalry and competition. By this assertion, it follows, therefore, that the seeming conflict arising from administrative and fiscal matters in the relationship is not unexpected.

Intergovernmental relations is a complex network of transactions among the constituent governments of a federation and interacting units are partners in a common venture even though they are not equals. The relations are voluntary and of mutual benefit to the parties involved but such relationships are marked more by cooperation than by conflict more so that the memorandum of understanding are jointly designed and agreed upon.

Similarly, Adamolekun (1981 and 2002), also refers to IGR as a term commonly used to describe the interactions between the different levels of government within the state. He clarified further that such interactions among tiers of government should operate within the principle that the parties are coordinate and none is subordinate to the other in the course of the operation of the relationship. In addition, the parties involved should have independent control of its financial resources to perform its exclusive functions. Notwithstanding pockets of conflicts (administrative and fiscal) that characterise the relationship, IGRs create avenues for the different levels of government to cross-fertilise ideas and policies. The interdependence exposes the governmental units to effect amendments of certain decisions in the overall interest of the governed.

Okoli, et. al. (2004) share the above views when he referred to intergovernmental relations as the activity of the different layers of government which cuts across each other's domain of specified authorities and which (they)

interact cooperatively and conflictually to achieve parochial and collective objectives of the division and the general government. In addition, Aremu (1980) also submitted that without prejudice to the legal division of powers, it is not conterminous with operating responsibilities as the levels of government interpenetrate one another in many places and ways (Omoleke, 2000).

Intergovernmental Relations is synonymous with federalism on the ground that certain features are common to IGR and federalism. In contrast, IGR is not limited in operation to the federal system of government only. In actual fact, during the military era in Nigeria, IGR operated much more between and among the central government, the state government and the local governments notwithstanding the fact that the lower levels of government became subordinated but had no financial independence of their resources. According to Simeon (2004), the pattern and operation of IGR vary among countries owing to differences in the country's Constitution and the political ideology of the ruling party.

However, it is amazing that there has never existed any established or celebrated state–local or national–local clash as regularly witnessed in national–state relation. This is not to assume that frictions do not exist among these tiers of government but essentially, the third tier of government seems to be incapacitated to challenge the authorities of the other upper levels of government that have been conventionally and constitutionally arranged above local governments in Nigeria.

It is the consensus of opinion that if Nigeria is to strike a healthy developmental balance at the local government level, the relationship between the states and local governments should be re-defined such that full autonomy is granted. The continuous erosion of the rights of local governments on the collection of certain revenues is another area of friction in intergovernmental relations in Nigeria. There have been complaints by some local governments requesting the federal government to allow the former to collect certain revenue in line with the principle of true federalism. It is this severe erosion of the fiscal autonomy of local governments combined with other institutional and structural problems that have continued to render local governments functionally impotent in the areas of revenue generation and effective service delivery (Schlachter, *et al.* 2013 as cited in Adeniji, 2013).

In the views of Akindele (1980), the twin issues of revenue rights and fiscal jurisdiction have remained, without doubt, the most dominant and contentious in the relationship between local government and the other two levels of government: federal and States. State-local government fiscal relation has continued to be problematic. Between 1979 and 1983, the influence of political parties on intergovernmental relations also speaks volumes. The differences in the political parties at different levels of government affected relations between the federal and state governments during the civilian administration of the second republic.

Presently, IGR is operating among the different agents of government, i.e., the officials of different ministries and departments at different tiers of government now associate and compare notes and often times make policy pronouncement on issues of national interests. The Minister of Finance at the federal level meets with the finance commissioners from the thirty–six states of the federation; the Minister of Justice and Attorney–General of the Federation meets regularly with the Attorneys–General from the states while the Secretary to the Government of the Federation (SGF) associates with his counterparts from the thirty–six states to discuss matters of national interests. This particular intergovernmental relation has not only strengthened the fabric of Nigerian nascent democracy but has enriched individual states with the golden opportunity of cross–fertilising ideas.

However, IGRs are also witnessed in the process of articulating the plan policy of the federal government. The other levels of government participate in the various activities even though the two other levels of government are seen as junior partners in the exercise. This interrelationship of the different levels of government has been most recognized in the areas of planning, social and economic development.

Section 7(1) of the 1999 Constitution actually guaranteed the local government system in Nigeria and accordingly empowered the government of every state with the authority on establishment, structure, composition, finance and functions of such local government councils. However, Section 8(3–6) of the same Constitution stipulates that the State in exercising such powers, the final approval of the Senate must be sought for the purpose of validating any additional local government. This clause must have been sequel to the rapid increase in the attitude of the past regional and state governments towards local government creation in Nigeria. The clause must have been put to checkmate the recklessness of some state Governors. However, this particular clause has become an instrument in the hands of the party at the centre to frustrate the genuine efforts of some state Governors as well as viable communities craving for new local governments.

In 2009, the prospects of intergovernmental relations got a boost in the provision of social services when the federal government of Nigeria went into partnership with the state and local governments to ensure improved electricity generation in the country. To this end, federal, state and local governments agreed to release certain percentage of their share of allocation from the Excess Crude Oil account for the attainment of the federal government–initiated improved power generation in the country (Adeniji, 2013).

Although a functional fiscal relation exists between the three levels of government often times, the Revenue Allocation formula has remained the crux of the intergovernmental crisis in Nigeria. The 1999 Constitution authorised the state governments to establish state joint local government account into which the allocation from



the federation account and the state's revenue would be paid. Ironically, this particular arrangement created an opportunity for state governments to divert the allocation meant for local governments in their respective states.

In Nigeria, an artificial hierarchical structure has been created and conventionally upheld among the three levels of government in the country. The federal government and the state governments are supposed, under the principle of true federalism to be co-ordinate and independent. But instead, the former, by assumption, is seen as superior to the latter. This particular arrangement was well-protected and nurtured during the military era. It is, however, unfortunate that several of the gains (administration governance) achieved by the military demonstrating the superiority of the federal government over other levels of government are still maintained in the 1999 Constitution.

Notwithstanding series of conflicts that accompany fiscal relations among the different tiers of government in the country, it is not out of place to claim that intergovernmental relation is established in Nigeria through true federalism.

### Intergovernmental Fiscal Relations

Scholars and practitioners had at different times expressed their views about the concepts of intergovernmental fiscal relations. Finance is regarded as the most vital policy issue in IGR (Olowu, 2002). Realising its importance, Awa (1976) similarly expressed the view that transfer of funds is crucial to the achievement of the social purposes of the nation at different levels of government. A further clarification by Olowu (2002) gave birth to two basic issues that are fundamental in the discourse of intergovernmental fiscal relations, these are:

- a) the relative power of both the central and sub-national governments to raise revenues; and
- b) the relative importance of proportion of total government revenues that is actually utilized by the central and sub-national governments regardless of how the revenues are raised.

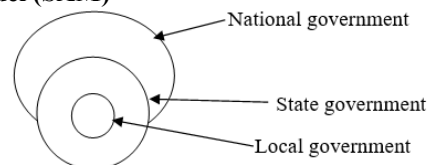
### Exposition of Models on Intergovernmental Relations in Nigeria

The essence of intergovernmental relations either on the national or international level is, perhaps to promote cooperation, coordination, collaboration, coexistence, friendship and détente between governments. The question that agitates scholars' mind is: to what extent have theoretical models of intergovernmental enhanced cooperation, co-existence, and friendship among levels of government in the discharge of their jurisdictional responsibilities in the task of national development like health services, education, industry and agriculture to mention a few.

By system modal, we refer to a phenomenon be it physical, biological, social, or purposeful, which composed of structurally and functionally identifiable though interrelated part (subsystems) and delineated by identifiable boundaries from the supra system (the environment) in which it is embedded. As Karl Deutsch (1966) (The Nerves of Government) puts it, in order to be relevant, the model must represent the empirical system. Thus, a model on one level presents a picture of reality and another level, it is a simplified abstraction from that reality. The purpose is to seeks to organise data so that we can better understand their relationships, it should be heuristic, i.e., should lead us to discover new relevant data, and it should enable us to predict what might give certain conditions.

In a separated intergovernmental relations model, the governments are independent within constitutional limitations of the federal government and the local governments are subordinated to the states.

#### A. Separated Authority Model (SAM)



**Fig. 1:** Source: Wright 1985: National Open University of Nigeria, PAD301 (2013).

In the Separated Authority Model (SAM) of IGRs, sharp and distinct boundaries separate the national and state governments. The SAM as can be seen diagrammatically above includes local units within and dependent on the state governments. Perhaps, the most classic expression of the state/local relation is the Dillon's rule 1974 which asserted that:

- i. There is no common law right of local self-government;
- ii. Local entities are creature of the state subject to creation and abolition at the unfettered discretion of the state (barring constitutional limitations);
- iii. Localities may exercise only those powers expressly granted; and
- iv. Localities are 'mere tenants at the will of the legislature'.

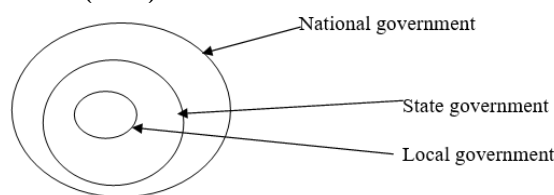
Even though this fundamental and philosophical question may not be answered by this model but at least it has helped frame a significant question. Perhaps this is one of the positive results of constructing theoretical models. The model also implies that the state and national governments are independent and autonomous of each other. They are only linked tangentially. This model seems to have informed Bryce (1891) who described national/state

relations as follow:

The characteristic feature and special interest of the American Union is that it shows two governments covering the same ground yet distinct and separate in their actions. It is like a great factory wherein two sets of machinery are at work, their revolving wheels apparently inter-mixed their bands crossing one another, yet each set is doing its own work without touching or hampering the other.

It is worthy of note that two scholars – Morton Grodzins and Daniel Elazer (1962) have empirically tested the Separated Authority Model (SAM) and found it woefully wanting. However, the federal experiment in Nigeria between 1965 and 1966 seems to approximate what the model stands for (Omoleke, 2000). This was a period when Nigeria opted for and practiced a loose federal system of government in which the three regions were ‘equaled’ and “coordinated”. The alternative model to separated model is the inclusive model wherein the state and local governments are mere appendages to the national government i.e. it’s a centralised federalism. The Inclusive Authority Model is represented in Figure II by concentric circles diminishing in size from national to state and to local government. The model conveys the essential hierarchical nature of authority.

### B. Inclusive Authority Model (IAM)



**Fig. II: Source:** Wright 1985: National Open University of Nigeria, PAD301 (2013).

The Inclusive Authority Model (IAM) of IGRs conveys the essential hierarchical nature of authority. States and localities are minions or agents of the Federal Government, which, to all intents and purposes, is supreme. While it is difficult to ascertain the degree or extent to which the Inclusive Authority Model of IGRs is still prevalent in the United States, there is little doubt that there has been much movement away from this model through several court decisions, congressional statutes and administrative regulations (Jinadu, 2003). In an Inclusive Authority Model of IGRs – the extreme variant of the coordinate Authority Model is the one in which the states and Local Governments are mere appendages of the Central Government. Hence, Akinsayna (2005) remarked that:

Federal-State-Local relations in Nigeria between 1966-1979, 1993-1999 were characterized not only by the increasing dependence of the states and Local Governments on the Federal Government in areas considered an exclusive preserve of states and local Governments such as primary – and post-primary education.

He further asserts that in the overlapping Authority model of IGRs, power is dispersed between the three tiers of authority as to permit some measure of autonomy enjoyed by the different tiers of government capable of independent action in each sphere. Federal-state- local relations during the second Republic and the Babangida- Abacha- Abubakar Administrations is a combination of overlapping Authority Model and inclusive Authority Model of IGRs. The 1979 constitution delineated a three-tiered federation structure in which each tier enjoys a considerable measure of independence – jurisdictionally, financially and functionally even if some forces appears to tilt the balance of power in favour of the centre, and rarely in favour of the federating state and local governments.

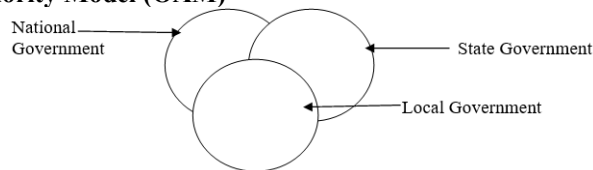
The dependency relationships imply power patterns that are similar to Dillon’s rule for state/local relations, i.e., states and localities are mere minions of the national government. The hallmark of the IAM is the premise that the state and local governments totally depend on the decision that are nationwide in scope and arrived at by the national government.

A second premise is that non-national political institutions such as governors, state legislators, mayors etc have approached a condition of nearly total atrophy. Furthermore, the functions formerly performed by these vestigial organs have been fused into a centralised hierarchical system. To the question of who governs, this model provides unequivocal answer and that is the national government and it appears in Nigeria’s intergovernmental relations under the military administrations 1966-1979 and 1984-1999 move closer to this model.

This model provides a useful guide to the study of intergovernmental relations in Nigeria when the Republican Constitution was suspended and wide powers (legislative, executive and financial powers) were conferred and fused in the federal government. Although the state and local governments are theoretically independent in their areas of jurisdictional competence yet the federal government’s pre-eminence overshadows their area of freedom. This position leads us to the next model – Overlapping Authority Model.

Finally, in the Overlapping Authority Model power is dispersed between the levels of authority, so that there is some level of autonomy enjoyed by different levels of authority, but not to the extent that this leaves any governmental tier capable of independent action in each other’s spheres.

### C. Overlapping Authority Model (OAM)



**Fig. III: Source:** Wright 1985: National Open University of Nigeria, PAD301 (2013).

The Overlapping Authority Model (OAM) of IGRs occupies the median position guaranteeing interdependence between the three levels of government and necessitating political bargains between them. However, Akinsanya has identified three basic features of this model. First, substantial areas of government operations involve federal, state and local units (or officials) simultaneously. Second, the areas of autonomy and full discretion are comparatively small. Third, the power and influence available to any one jurisdiction (or official) is significantly small. Obviously, any analysis and interpretation of the Overlapping Authority Model of IGRs have a clear bias in the direction of cooperation and negotiated agreement. This is true of the Nigerian situation, in which the Concurrent List, which should have encouraged cooperation between the center and the units, became an avenue for evacuating powers from the state and boosting that of the center. The model has few implications, three of which merit our consideration here, they are:

- a) Exchanges, transfer of resources and influence across governmental boundaries make it possible to alter authority relationships among participants.
- b) Power in the overlapping authority model tends to be widely dispersed even though it is not uniformly distributed.
- c) This model does not presuppose exclusively cooperative or competitive relationships among the participants. In this respect, the model avoids built-in conclusions that collaboration or consensus prevail over conflict and cleavage. It leaves the matter open for case analyses and empirical investigation of intergovernmental relations.

The period of civilian interregnum of 1979 to 1983 was speculated to have typified the “Overlapping Authority Model”. In Nigeria, it was the intention that local government councils after 1976 local government reform were accorded with what is consistent with this model. The local government was to have a measure of autonomy, but not to the extent that it could act independently of the other levels in matters where other levels have a say.

### D. Coordinate Authority Model (CAM)

The Coordinate Authority Model (CAM) conforms to the dualist or binomial theory of federalism, similar to Wheare’s uncompromising principles and no doubt the coordinate authority model reaffirms the dual character of federalism as against the Tripod character introduced in the 1979/1999 Constitutions of Nigeria. Thus, implied in the dualist model is the subordinate dependent and agency status of local government (Dudley, 1968). He declared, without mincing words:

It must be taken for settled law, that a municipal corporation possesses and can exercise the following powers and no other. First those granted in express words; second, those necessarily implied or necessarily incident to the powers expressly granted, third, those absolutely essential to the declared objects and purposes of the corporation not simply convenient, but indispensable, and fourth, any fair doubts as to the existence of a power is resolved by the courts against the corporation (cited in Dudley, 1968).

As clearly observed by Akinsanya that “in terms of federal-state relationship, this model implies that federal and states governments are independent and autonomous. In essence, Akinsanya concludes that, for reasons, which are not unrelated to “a growing industrial society of increasing complex and interdependent unit”, the model of IGRs has become inappropriate and undesirable, because the model is addressed to no-existence socio-political conditions.

### Application of systems model to Intergovernmental Relations

It is worthy of note that while the interacting units are partners in a common venture, they are not equals nonetheless. The relative importance and salience of each jurisdiction to the total life of the state is related to the scope of its authority, functions and resources endowment as defined by the Constitution. In a federal set up like Nigeria, the systems model poses four questions, they are:

- 1) What are the objectives of inter-jurisdictional transaction?
- 2) What pattern of transactions is manifested between and among levels of government?
- 3) What is the nature of such transactions?
- 4) How these transactions are managed or can be managed for efficient realization of systems goals?

The systems concept is applied here to follow Talcott Parsons meaning that a phenomenon (be it physical,

biological, or social) is conceived as an organised, purposeful whole composed of structurally identifiable boundaries from the supra-system (the environment in which it is embedded. “A system” Ackoff has said, is a whole which cannot be taken apart without the loss of its essential characteristics. These characteristics include:

- a) A set of objectives which the entity seeks to achieve and without which it cannot exist;
- b) A hierarchical inter dependent units (sub-systems) among which the systems objectives are divided for implementation;
- c) Specificity of subsystems’ roles, meaning that each sub-system has a defined and specialized role in the realization of the total purposes of the unitary whole and that sub-systems roles are mutually re-inforcing;
- d) An input-transforming technology which refers to the processes and techniques by which resource input extracted from within and outside of the system are transformed into outputs which themselves have implications for systems persistence and effectiveness through feedback mechanism;
- e) A boundary which excluded the plethora of other systems and defined the threshold of transaction among the universe of system; and
- f) An environment – meaning the larger context in which the system is situated a context with which it engages in mutual transactions through the agency of inputs and outputs.

### AREA OF THE STUDY

The paper basically covered the Southwestern geo-political zone of Nigeria, which comprises six states; they are Lagos, Ogun, Ondo, Ekiti, Oyo and Osun. Multistage sampling technique was employed for this study. At the first stage, states in Southwestern Nigeria are stratified into three axes of Lagos/Ogun, Ondo/Ekiti, and Oyo/Osun. At the second stage, Ogun, Ekiti and Osun states were purposively selected from the three axes representing 50% of the states in the geo-political zone. The selection of these states was premised on the homogeneity of their local government administration and the geographical proximity to each other. One Local Government Area (LGA) was randomly selected from each of the three senatorial districts in the three selected states, making a total of 9 LGAs representing the study area. These LGAs are presented in table 1 below:

**Table 1: Selected States and Local Government Areas in Southwestern Nigeria**

S/N	State	Senatorial district	Local Govt. Area
1	Ogun	Ogun West	Ipokia
		Ogun East	Sagamu
		Ogun Central	Abeokuta North
2	Ekiti	Ekiti South	Ikere
		Ekiti Central	Ado
		Ekiti North	Ikole
3	Osun	Osun West	Ede North
		Osun Central	Olorunda
		Osun East	Ife-Central

Source: Field Survey, June 2016

### METHODOLOGY

The study utilized both primary and secondary sources of data collection. Primary data were sourced through the administration of questionnaire. Multi-stage sampling technique was used to select 9 LGAs in Southwestern Nigeria. The study population of 3538 comprised senior officers on GL. 09 and above in and, stratified random sampling technique were used to select staff on GL. 09 and above based on their ministries, offices and departments with a sample fraction of 15%, making 531 of respondents. A total of 531 copies of questionnaire were administered on different officers in the selected ministries, offices and departments in the study areas in Southwestern Nigeria. Secondary data were sourced from relevant textbooks; journals; official publications such as gazette, the 1999 Constitution, Fiscal Responsibility Act, financial regulation, annual reports, magazine, newspapers, and internet materials. Data collected were analysed using simple percentages and Chi-square statistics.

This study set out statements for the targetted respondents to ascertain whether those aforementioned factors in the existing literatures are, in actual terms, problematic to the fiscal relationship between state and local governments in providing effective social service delivery in Southwestern Nigeria. The instrument used in this study was questionnaire. As such, the research instrument, which is questionnaire was subjected to scrutiny by the experts in the field and by the intellectuals in the area of intergovernmental and fiscal relations in the field of political science, department of demography and social statistics and local government studies as well as public administration for validation, to critically examine its content and make necessary corrections in order to make them meaningful.



## SYNOPSIS OF THE DISCUSSION OF FINDINGS

A total of 531 copies of questionnaire were administered representing 15% of the total population, out of which four hundred and thirty-five (435) copies of questionnaire were retrieved from the field, thus representing 82% of the total questionnaire that were administered. This section analysed current trends existing in local government finance in Southwestern Nigeria. Here, eight assertions were raised in the questionnaire as presented in table 2, the first claim inquired from the respondents was that Joint Allocation Account Committee assists in equitable distribution of revenue to the local governments in Nigeria in the selected states, 29.7% strongly agreed that JAAC assists in equitable distribution of revenue in local government, 25.5% agreed with this assertion while a total of 40.7% of the respondents disagreed and strongly disagreed with the statement that JAAC assists in equitable distribution of revenue in local government while only 4.1% of the respondents were undecided on the claim. With 55.2% supporting the claim, one can conclude that JAAC assists in equitable distribution of revenue to local governments without prejudice to those who did not support the claim.

The next statement presented to the respondents as shown in table 2 was that the financial relationship between the state and local governments enhances the smooth running of local government in Nigeria. After reasonable analysis of the responses on this particular assertion, we came to the conclusion that the financial relationship between the state and local governments did not enhance smooth running of local governments in Nigeria. This is evident from the responses by respondents, where 54.5% disagreed and strongly disagreed whereas 40.7% of the respondents were in favour of the assertion and only 4.8% were undecided.

Again, 10.3% of the respondents agreed that the operation of joint account has impacted on the positive transformation of local governments in Nigeria, 26.2% strongly agreed that the operation of joint account impacted on the positive transformation of local governments in Nigeria while 8.3% of the respondents were undecided on this particular claim. On the other hand, 39.3% disagreed with the same statement while 15.9% of the respondents strongly disagreed. With over 55% of respondents who were not in support of the statement, one can imply that operation of joint account has not impacted positively on transformation of local governments.

Another assertion sourced from the respondents is that finance is a bane towards promoting effective and efficient service delivery at the local levels, 46.4% of the respondents said that they strongly agreed that finance is a bane towards promoting effective and efficient service delivery at the local levels, 31.7% said they agreed with the same assertion. 9% were undecided on the claim. From another perspective, 8% of the respondents were disagreed while 4.8% were strongly disagreed with the stated assertion. With this distribution, where over 78% were in tandem with the claim, this study will infer that finance is one of the major problems hindering the promotion effective and efficient service delivery at local government levels.

In addition, 23.4% of the respondents strongly disagreed with the position that state and local government joint account promoted transparency and accountability in governance, 39.3% disagreed with the same claim, 7.6% of the responses were undecided on one hand while 12.2% of the respondents strongly agreed, with over 17% of the respondents maintaining that they agreed on the same assertion. This indicates that state and local government joint account has not promoted transparency and accountability in governance.

It was claimed that through joint account, the relationship between the state and local government was always cordial, especially in promoting effective service delivery in Nigeria. Responding to this, 13.1% of the respondents strongly agreed, 20% agreed, 14.5% were undecided. On the other hand, 33.8% of the respondents disagreed that the relationship between the state and local government is always cordial especially in promoting effective service delivery in Nigeria and 18.6% of the respondents strongly disagreed with the same statement. A critical review of these findings shows that the relationship between the state and local government was not cordial enough to promote effective service delivery at the local level in Nigeria.

The next claim verified from the respondents as presented in table 2 is that revenue mobilization allocation and fiscal commission has a prominent role to play in ensuring prompt distribution of revenue to the three levels of government. However, 40% of the answers obtained from the respondents were strongly agreed as 43.4% agreed. This means over 83% of the respondents believe that revenue mobilization allocation and fiscal commission has important and vital role to play in ensuring prompt distribution of revenue to the three levels of governments. Whereas 10.3% both disagreed and strongly disagreed while 6.2% were undecided.

The view on effective service delivery has been promoted through mutual interaction between the state and local government was examined. Reacting to this, 15.9% of the respondents strongly agreed with the assertion, 42.1% of the respondents agreed. The percentage of respondents undecided was 7.6% while 22.8% of the respondents agreed on the claim and 11.7% of the respondents strongly disagreed with the statement that effective service delivery was promoted through mutual interaction between the state and local government. With 58% of the respondents favouring the assertion, it can be concluded that effective service delivery has not been promoted through mutual interaction between the state and local governments.

**Table 3(a):Current Trends in Local Government Finance in Southwestern Nigeria**

Assertions	Responses	Frequency	Percent	Cumulative Percent
Joint Allocation Account Committee assists in equitable distribution of revenue to the local governments in Nigeria	Strongly Agree	129	29.7	29.7
	Agree	111	25.5	55.2
	Undecided	18	4.1	59.3
	Disagree	60	13.8	73.1
	Strongly Disagree	117	26.9	100.0
	<b>Total</b>		<b>435</b>	<b>100.0</b>
The financial relationship between the state and local governments enhances the smooth running of local government in Nigeria	Strongly Agree	57	13.1	13.1
	Agree	120	27.6	40.7
	Undecided	21	4.8	45.5
	Disagree	144	33.1	78.6
	Strongly Disagree	93	21.4	100.0
	<b>Total</b>		<b>435</b>	<b>100.0</b>
The operation of Joint Account has impacted on the positive transformation of local governments in Nigeria	Strongly Agree	45	10.3	10.3
	Agree	114	26.2	36.6
	Undecided	36	8.3	44.8
	Disagree	171	39.3	84.1
	Strongly Disagree	69	15.9	100.0
	<b>Total</b>		<b>435</b>	<b>100.0</b>
Finance is a bane towards promoting effective and efficient service delivery at the local levels	Strongly Agree	202	46.4	46.4
	Agree	138	31.7	78.2
	Undecided	39	9.0	87.1
	Disagree	35	8.0	95.2
	Strongly Disagree	21	4.8	100.0
	<b>Total</b>		<b>435</b>	<b>100.0</b>
State and local government Joint Account has promoted transparency and accountability in governance	Strongly Agree	53	12.2	12.2
	Agree	76	17.5	29.7
	Undecided	33	7.6	37.2
	Disagree	171	39.3	76.6
	Strongly Disagree	102	23.4	100.0
	<b>Total</b>		<b>435</b>	<b>100.0</b>

Source: Field Survey, 2016.

**Table 3(b):Current Trends in Local Government Finance in Southwestern Nigeria**

Assertions	Responses	Frequency	Percent	Cumulative Percent
Through Joint Account, the relationship between the state and local government is always cordial especially in promoting effective service delivery in Nigeria	Strongly Agree	57	13.1	13.1
	Agree	87	20.0	33.1
	Undecided	63	14.5	47.6
	Disagree	147	33.8	81.4
	Strongly Disagree	81	18.6	<b>100.0</b>
	<b>Total</b>		<b>435</b>	<b>100.0</b>
Revenue Mobilization Allocation and Fiscal Commission has a prominent role to play in ensuring prompt distribution of revenue to the three levels of government	Strongly Agree	174	40.0	40.0
	Agree	189	43.4	83.4
	Undecided	27	6.2	89.7
	Disagree	30	6.9	96.6
	Strongly Disagree	15	3.4	<b>100.0</b>
	<b>Total</b>		<b>435</b>	<b>100.0</b>
Effective service delivery has been promoted through mutual interaction between the state and local government	Strongly Agree	69	15.9	15.9
	Agree	183	42.1	57.9
	Undecided	33	7.6	65.5
	Disagree	99	22.8	88.3
	Strongly Disagree	51	11.7	<b>100.0</b>
	<b>Total</b>		<b>435</b>	<b>100.0</b>

Source: Field Survey, 2016.

## CONCLUSION

This section provides further discussion on the study findings above. It synchronises the findings with related empirical findings of other research works on the subject matter of this study. However, it attests to the point of divergence between the findings of this study and other empirical outcomes. As observed in the findings that 40 (55.2%) of the respondents agreed with the claim that JAAC assists in equitable distribution of revenue to local governments without prejudice to those who did not support the claim. The interpretation of this distribution is that JAAC assists in equitable distribution of revenue to local governments in Nigeria. This was corroborated in the empirical survey carried out by Ojugbeli and James (2014) where they extolled the significance of JAAC in the local government performance to provide basic infrastructural amenities for the people at the local council. This finding cemented the position of Agu in 2007 as it x-rayed that some state government uses JAAC for deduction, diversion and delay in the statutory allocations of the local councils.

Most remarkably, that financial relationship between the state and local governments enhances the smooth running of local governments in Nigeria was identified as a cardinal component of current trends in local government finance as evidenced by the fact that 54.5% disagreed with the assertion. This finding fell in consonance with the study conducted by Okoli in 2013 on the autonomy of local governments, where it was revealed that local council is not financially independent with the financial relationship with other levels of government, then independent action is not possible in what obtains is local government administration. Similarly, this study commended that finance is the key driver of an organizations either public or private. The essentially of finance in the administration of any institutions was noted by Coker and Adams (2013) where they eulogized the financial resource of local government could be properly and effectively harnessed in order to enable local governments implement their constitutionally assigned functions and responsibilities.

## RECOMMENDATIONS

The following recommendations were offered to help the current trends in local government finances in Southwestern Nigeria.

- i. It is suggested that the fundamental principles guiding the operations of State and Local Governments Joint Account arrangements should be more considered in the distribution of revenue to local governments in Nigeria so as to enhance rural development and good governance that will deliver the dividends of democracy to the grassroots people, thereby enhancing rural development.

- ii. That state governments should conduct local government elections without delay so that democratically elected council Chairmen can take charge of overseeing the affairs of local government councils. Local governments should be exposed to competitive elections, political and financial autonomy that is commensurate with her status as the third tier of government.
- iii. Other state governments should emulate Kaduna State governor that scrapped joint allocation account by allowing LG to have direct access to their statutory allocation. In addition, the state governments should hands off from constitutional internally revenue sources of LGs as practised in US, Britain and France.
- iv. The oversight function of the State Assemblies, Office of the Auditor General of LG, among others, should be strengthened to checkmate corrupt practices rather than colluding with the operatives of LG to perpetuate corruption. Such arrangement might be viewed as a form of intervention but it is required to ensure compliance with financial instructions.
- v. Finally, it becomes important that section 162(6–7) of the 1999 Constitution (as amended) which created the Joint Account Allocation Committee (JAAC) system operated by the state and local governments in Nigeria should be amended to grant financial autonomy to the local government and to be more responsive to rural developments.

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