Contending Issues in the Management of Intergovernmental Relations in Nigeria: Diagnosing Elephantine Problems and Prospects

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Abstract

The practice and Management of Intergovernmental Relations among the levels of government in most developing countries including Nigeria is characterized by conflicts and frictions as against cooperation, consultation, and partnership being practiced in most advanced countries of the world. This paper investigated contending issues in the management of intergovernmental relations which have prompted strained relationships among the levels of government in Nigeria. To achieve this purpose, the survey research design was used. The Population of the study consisted of all the Local Government Staff in Uyo Local Government Area. A sample of 200 staff was selected using the purposive sampling technique. The instrument used for the study researcher-developed instrument entitled "Contending Issues in the Management of Inter-governmental Relations Questionnaire (CIIMGRQ). The instrument, for the research, was given face validation by experts. In order to establish the reliability of the instrument a pilot study was carried out on a sample of 30 local government staff using a test-retest method. The two hypotheses were tested using Pearson Product Moment Correlation at 0.197 level of significance. The result showed that there was a significant relationship between Political Interference and revenue sharing and allocation on Inter-governmental Relations in Nigeria. Based on the findings, it is recommended among other things, that the politicians by no means should be allowed to be part of project processes; it is often the case that the politicians simply instruct the public managers on how projects should be dealt with and finally, the Federal Government should emphasize greatly on the use of derivation principle in the equitable revenue allocation sharing formula among the tiers of Government in Nigeria.

***Keywords*:** Federalism, Local Government, inter-governmental relations, political interference, decentralization.

Introduction

Federalism implies the existence of more than one level of government in one country each with different expenditure responsibilities and taxing powers. Nigeria is a federation consisting of states and Federal Capital Territory, (1) Federal Government, 36 states and 774 local governments. Among the different levels of government, fiscal arrangement ought to be worked out properly to ensure fiscal balance in the context of macro-economic development and stability. The fiscal arrangement among the different tiers of government in a federal structure as opined by Osisioma and Chukwuemeka, (2007) is often referred to as fiscal federalism; in other climes of political structure, it is known as inter-tier or intergovernmental fiscal relations.

Federalism in Nigeria is characterized by poor and ineffective Inter-Governmental Relations. The nature of the relationship between state and local governments has been described by scholars (Aluko, 2006; Olowu and Ayo, 1985) as the military chain of command approach to governance. Although, several inter-governmental institutions have existed in Nigeria for a long time, no serious effort has been made to understand why these two tiers of government are not functioning harmoniously. Dibie (2004) contents that part of the problem is that successive political leaders and public administrators in Nigeria fail to realize that federalism cannot be successful without effective use of intergovernmental instruments or mechanism. According to Adamolekun (1999), Eneanya (2010) and Aluko (2006) poor Intergovernmental Relations has led to administrative and policy failures resulting in the collapse of many laudable developmental programs initiated at the local government level during both military and civilian administrations. One major component of this quality and leadership problem is the intractable nature of corruption and lack of qualified administrators at the local government level. Despite the lofty measures put in place by the Federal Government to address corruption at the local government level, the outcome has been dismal.

The capacity of the federal, provincial and territorial governments to assume their responsibilities hinges on the balance between decentralization of revenues and decentralization of government spending. This decentralization refers to the portion of total revenue collected and expenditures allocated to both state and local governments. The degree of decentralization according to Okoro (2006) depends on the extent of independent decision making by the various arms of the government in the provision of social and economic services. It connotes the degree of autonomy of state and local governments in carrying out various economic tasks and responsibilities.

Local governments in Nigeria are governed by elected officials known as Chairmen (Mayors). These local leaders play very important roles in local government performance, they perform not only political, but also administrative functions. Despite these, very important duties, inadequate attention has been paid to the appropriate qualification of potential chairmen. There has been a lack of oversight in the management and administrative activities of local governments. Several scholars have reported on the problem of not having competent leadership personnel at the hem of local government affairs in Nigeria (Adamolekun 1999; Haruna 2001; Dibie 2004). As a result, the financial resources earmarked for economic development projects are either mismanaged or misappropriated.

Inter-Governmental Relations which also means Federalism in action can be defined as the interactions that take place among the different levels of government within a state. Usually, the concept is associated with states having a federal administration system, where the relationships between the federal, or national Government and the major sub-national unit (province, region or state) are formally spelt out in the constitution and any re-arrangement must be through a constitutional amendment involving all the levels of government. Although, the emphasis in the analysis of Inter-Governmental Relations is on Federal-State Relations, the full picture also includes how both levels relate to the Local Government units established

within each state. The result, then, is that a full analysis of inter-governmental relations within a Federal administration system must cover the following: Federal-State, Federal-State-Local, Federal-Local, Inter-State, State-Local and Inter-local Relations (Ralph 2004).

The dynamics of the Nigerian Federal and the Nigerian Constitution make Inter-Governmental Relations a political imperative. With over four hundred lingo-cultural groups, a population of over 120 million, thirty-six states and a Federal Capital Territory and 774 Local Governments IGR is Nigeria is inevitable, over the years, the pendulum of Federal associations among groups has swung between centrifugal and centripetal forces, as Nigeria sought to adjust the Federation. As Nigeria used the framework of Federalism to manage her conflicts, she has found that Intergovernmental Relations are a necessary mechanism to promote cooperation, manage conflicts, respond to changing circumstances and deliver services more efficiently. Intergovernmental Relations is basically a mechanism for managing conflicts and delivery services. The contending issues in Inter-Governmental Relations can be considered under the following spheres: political Interference and Revenue sharing and allocation. These factors shall be considered and discuss as variables in this study.

Political Interference in the performance of Inter-Governmental Relations in Nigeria cannot be over emphasized. The central government reserves the right to establish new local government units, change the boundaries of the existing ones, amalgamate them or terminate them (Enemuo, 1999). Section 8 of the 1999 Constitution amended provides that "the government of every state shall ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such council" (FRN, 1999). Revenue sharing and allocation in Intergovernmental Relations cannot be over emphasized in the study. Controversial debates and criticisms generated by the issue seem to be endless. Also, the quest for appropriate and acceptable sharing formula from different quarters in thecountry is equally a continuous problematic exercise. That is why Falodun (2004) observed that, in the last five years, the 36 State Governments have been at daggers heads with the Federal Government over the making of a revenue sharing formula that will be acceptable to all the stakeholders. The continuous quest for appropriate sharing formula in Nigeria is evidenced in the present demand by the oil producing states for an increased revenue allocation to them from the present 13 percent derivation, to 25 percent. According to Udogu (2004), this is a first step towards boosting the percentage to 50 percent derivation.

Despite these factors, Intergovernmental Relations (IGR) provide a platform for series of degree of autonomy. It is generally referred to as the transaction among levels of government, either national or regional or among federal, state and local governments (Ajulor and Okewale, 2011). Against this background, this study examines the contending issues in the Management of Inter-Governmental Relations in Nigeria: Problems and Prospects.

Statement of Research Problem

The Intergovernmental Relations in Nigeria is faced with a lot of challenges, such as issue of derivation principle, which has generated a lot of debates among some critics in Nigeria. According to Ajayi (2004:32), the derivation principle started when agricultural resources had the largest contributions to the national revenue. During this period, derivation, as one of the principles of revenue sharing in Nigeria, was 50 percent. Therefore, the existing regions at the time had enough revenue and control to address their individual problems. But today, as (Ajayi 2004-32) contends, the issue of revenue allocation in Nigeria has reversed to the old derivation principle. He noted that with the de-emphazization of derivation, the oil-producing areas now suffer marginalization and neglect. He suggested that these areas need a fair share of the revenue derived from the oil that is produced from their God-given land. The de-emphasis on the use of derivation principle has brought a lot of untold harm on the country's economy. The huge revenues from the oil sector have made it unattractive for non-oil

producing areas to exploit their other non-oil revenue earning potentials. Consequently, allthe State and Local Governments have now focused their attention on the revenue from the Federation Account.

These problems largely remained un-resolvable within the Nigerian political landscape even during this period of the Fourth Republic. These problems have been compounded by the 1999 Constitution which makes the institution of local governments in Nigeria a residual matter for state governments. However, despite these problems faced by the management of Intergovernmental Relations in Nigeria, it is quite clear that the most recurrent ones are finance and sizeable mismatch between their statutory functions and responsibilities; the flow of financial resources available to them; political interference and revenue sharing and allocation (Murana, 2015). This study, however, is designed to investigate intractable and elephantine problems that attendant the management of IGR in Nigeria.

Purpose of the Study

This study aims at determining the contending issues in the Management of Inter-Governmental Relations in Nigeria: Problems and Prospects. Specifically, the study soughtto:

1. Examine the relationship between Political Interference and Inter-governmental Relations.
2. Examine the relationship between revenue sharing and allocation and Inter-governmental Relations.

Research Questions

The following research questions were raised to guide the study;

1. What is the relationship between Political Interference and Interference and Inter-Governmental Relations?
2. What is the relationship between revenue sharing and allocation and Inter-Governmental Relations?

Research Hypotheses

The following research hypotheses were formulated to guide the study;

1. There is no significant relationship between Political Interference and Inter-Governmental Relations
2. There is no significant relationship between revenue sharing and allocation and Intergovernmental Relations.

Conceptual Framework

Concept of Local Government

Many scholars define local government differently. This is as a result of varied perspectives on the actual role of local government which differ from one environment to another. However, local government can be defined as government at the local level exercised through representative councils established by law to exercise specific powers within defined areas (Local Government Reform Handbook, 1992). According to the researcher (Clarke Aijaz,, 2007) local government is part of the government of a country which deals mainly with problems or issues related to a given population within a given territory. This is done basically

on the responsibilities of a country that parliament decides to delegate the laws to local governance. In this definition, we find two pertinent elements of local government, that of the existence of directly elected local bodies and local finances, which constitute common denominators of each local government.

Local government as a concept has attracted several definitions. But unlike other concepts, it has not generated much controversy as to its actual meaning. A sketch of some of these definitions could be helpful. Local Government can be defined as the substructure upon which the superstructures of state and federal governments are erected. Yet, Bello Iman (In Akhakpe, 2011) defines local government as "that unit of administration with defined territory and powers as well as an administrative authority with relative autonomy." According to 1976 Local Government Reforms, local government could be defined as:

> Government at local level exercise through representative council established by law to exercise specific powers within defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to compliment the activities of the state and federal governments in their areas and to ensure, through devolution of functions to their councils and through the active participation of the people and traditional institutions, but that local initiative and response to local needs and condition are maximized", (FRN, 1976).

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

Local Government according to (Hasluck, 2010) is the sphere of government where local authorities are allowed by law to issue acts or decisions to adjust the way of governance. In his book "Elements of Politics", (Sidgwick, 2014) considers local government as government, of some suborgans that have special powers to issue regulations or rules within the area which they manage. So, Sidgwick connects this government with its legislative character. (Stones1968) in his definition defines local government as part of the governance of a country, that deals with problems or issues of population within certain territory or location. According to him, this kind of government does the so-called "housework" so that living in these areas to be affordable for its residents. It achieves this by keeping the roads clean, provision of children's education, residential housing constructionetc.

Gomme (1987) defines Local Government as a whole government of a nation or state which is administered by authorities subordinate to the authority, but elected independently of control by the state authority, by qualified persons resident, or having property in certain localities, which localities have been formed by communities having common interests and common history. Meyer (1978) defines local government as a local democratic governing unit within the unitary democratic system of a country, which are subordinate members of the government vested with prescribed, controlled governmental powers and sources of incometo

render specific local services and to develop, control and regulate the geographic, social and economic environment of defined local areas.

Concept of Inter-Governmental Relations

Intergovernmental Relations can be defined as the interactions that take place among the different levels of government within a state. Usually, the concept is associated with states having a federal administration system, where the relationships between the Federal, Central or national Government and the major sub-national unit (province, region or state) are formally spelt out in the constitution and any re-arrangement must be through a constitutional amendment involving all the levels of government. Although, the emphasis is the analysis of Intergovernmental Relations (IGR) is on Federal-State Relations, the full picture also includes how both levels relate to the Local Government units established within each state. The result, then, is that a full analysis of Intergovernmental Relations within a Federal administration system must cover the following: Federal-State, Federal-State-Local, Federal-Local, Inter-State, State-Local and Inter-Local Relations (Ralph 2004).

The concept of Intergovernmental Relations (IGR) can be understood by considering the three dimensions or schools of thought. The first school of thought believes that Intergovernmental Relations occur in a federal system, the second school of thought believes that it can only exist in both federal and unitary systems of government, while the third stresses that it can take place at the international level as well. The above is an indication that Intergovernmental Relations exist in both the federal and the unitary systems. Therefore, intergovernmental relations is not associated with any system of government. Adamolekun (1983) Olopade (1984) defined Intergovernmental Relations as interactions that take place among the different levels of government within a state. It is federalism in action. Okoli (2005) argues that IGR is dominated by the relationship between the central government and the major sub-national governments with the main features spelt out in the Constitution.

Okolu added that Intergovernmental Relations involve patterns of cooperative relationship among various levels of government in a federal governmental structure. IGR encourage a focus on the vertical and horizontal governmental and non-governmental policy-making structures at different levels and in different sectors of the overall Intergovernmental process. It also places greater emphasis on cooperative, as opposed to conflictual aspects of Intergovernmental Relations. In his opinion, Watts (2008) identifies formal interactions that are conducted exclusively among the governments of constituent units or states. The informal pattern occurs when the same party is dominant in both levels of government for IGR issues to be addressed within the informal structures of that party itself, rather than in more formal IGR channels. Watts (2008:11) cites Nigeria since 1999 as a notable example of a presidential regime with a strong executive. Nigerian federalism and IGR have gone through many changes over the past five decades. Frequent constitutional reforms or changes have taken place since Independence in 1960, 1963, 1975 and 1979 (Ugwu, 1998) and most recently in 1999.

Concept of Political Interference

Political interference refers to influences exerted by higher tier of government or politicians on the administration of local governments. Although state governments have a supervisory role in ensuring the proper functioning of the local governments, their influences have become overwhelming (Asaju, 2010). Very few empirical studies have examined the relationship between political interference and local government performance. Also, there are inconsistent measures of the construct in these studies. For example, Shen and Lin (2012) operationalized political interference as the replacement of a government bank official within 12 months after the country's elections. Also, in a study of political interference on project implementation in Nigeria, respondents were asked to rate the influence of legislators on the success of projects. Political interference measured on a categorical scale where significant

influence was scored one (1) and no influence was scored zero (0). In terms of political interference-performance relationship, Rogger (2013) found that engagement of politicians decreased both the rate of completing projects and quality of projects by 47 and 67 percent respectively.

This finding supports Schwartz (2003) skeptical approach to accountability in the public sector which posits politicians and higher government officials pursue personal interest to the detriment of the common good of citizens. Also, by reducing project completion rates and quality, valuable resources are lost and this leaves the organization worse off since goals and objectives, affect political interference on municipalities limits their capabilities to provide quality services to communities (De Visser, 2010). In essence, political interference limits local administrative initiative, focus and generates suboptimal decisions that affect overall performance.

On Political Interference and Local Government Performance, (Rainey and Steinbauer 1999) defined performance as an organization's ability to attain set goals and how set standards were applied to ensure attainment of these goals. Performance, results from the joint efforts of all members of an organization towards attainment of set goals. Also, Etzioni (1964) sees goals of an organization as an ideal state of affairs an organization strives to attain, it is the main reason of its existence. Thus, an organization's performance is assessed based on the level of attainment of this ideal state of affairs. Evaluating performance in the public sector is complex, because public sector goals are not geared towards profits, but on citizen's satisfaction. Issues regarding economy, efficiency and effectiveness drive these goals. Furthermore, public sector goals are often ambiguous and are intended to serve a varied number of stakeholders with competing demands (Boschken, 1994) and hence, comparison is difficult. However, the institutional setting should be considered when evaluating public sector performance (Bevir et al., 2003).

For example, public sector organizations are governed by rules and regulations which affect how performance is internalized and measured within the system (Hoque et al., 2004; Modell, 2005). These rules and regulations differ across public sector organizations. These rules and regulations exert coercive pressures on the organization for it to survive in the institutional context (DiMaggio and Powell, 1983). In view of the diverse groups of stakeholders with diverse interest being served by the public sector, assessing performance would depend on the goals, perspectives and dimensions of performance being studied (Connolly et al., 1980; Walker et al., (2011). Performance in the public sector has been associated with concepts, such as accountability, efficiency, effectiveness, fiscal health, financial soundness, financial autonomy, consumer satisfaction, fiscal strength, responsiveness, quality of service, financial outcome, and financial performance (Carmeli and Tishler, 2004; Coffe and Geys, 2005; Walker and Boyne, 2006; Amirkhanyan et al., 2008; Bratton, 2010; Gomes et al., 2013; Park and Cho, 2014). Each of these concepts of performance represents how public sector performance can be mirrored.

Concept of Revenue Sharing and Allocation

Revenue sharing and allocation is one component of the balance funds originating from the revenues of the State Budget allocated to regions based on certain percentage figures to fund regional needs in the context of implementing decentralization (Ahmad, 2002). The type of revenue transferred by the central government to the regional government consists of two types, namely the revenue sharing fund and non-tax revenue sharing (natural resources). Regions that have natural wealth and tax revenues will have regional revenues derived from the results of the management of these sources by the central government to finance their regional expenditures (Nazarullah, 2011).

Revenue sharing and allocation to regions is based on a certain percentage to fund regional needs in the context of implementing decentralization. As stated by Saragih (2003), revenue sharing funds is a fiscal balance between the center and the regions from the tax that is divided. According to (Pipin Syarufin and Dedah jubaedah 2005) Revenue sharing funds are funds sourced from the state budget allocated to regions based on percentage figures to fund regional needs in the context of implementing decentralization. The Revenue sharing Fund also has an influence on regional government spending. The results of study conducted by Wulandari (2014) in his research entitled "The Effect of Revenue Sharing on Regional Expenditures of Regency and Cities in Indonesia" concluded that Revenue sharing funds had a significantly positive effect on regional expenditure.

Revenue-sharing in a federal system is implemented usually, through two main options, namely: a tax-to-tax sharing system or pooling the entire tax receipts before sharing. Tax-to-tax revenue sharing system (as practised in Germany, Argentina, and Brazil) has some problems. The system could provide incentives for the central government to concentrate efforts more on those taxes that are either shared or to a lesser degree shared and those, which can achieve its stabilization policies. When these happen, the entire national tax system may be distorted. For these problems, many federations are attracted to a sharing whereby, the entire proceeds are paid into one account and the pooled resources distributed to all tiers of government through agreed vertical and horizontal sharing procedures.

The Federal House of Representatives on August 23, 2006 inaugurated official committee on a new Allocation to revisit the 1992 Revenue Allocation Formula the nation has been using to share revenue among the tiers of government. Before then the policy is yet to have a constitutionally backed sharing indices for the Federal (FG), States and Local Government Councils (LGCs). The politics of revenue allocation even in the present democratic dispensation has been so contentious that a week after, an ad hoc committee of the House of Representatives headed by Mr. Mark Terseer Gbillah had to undertake Public Hearing between march 2017 to March 3, 2018 across the six geopolitical zones in the country. In all the centres, there were heated debates and even somethreats.

Empirical Framework

In a study, (Allan, Africanus and George (2018) conducted investigated on the Impact of Political Interference in Public Administration. Both qualitative and quantitative approaches were used which involved the use of various data collection methods such as questionnaires, interviews and document review. Data were collected from the sample of twelve public administration officers (PAOs) and eighteen ward executive officers (WEOs) from Kibaha town council. Thematic analysis was used in analysis of quantitative data, while correlation regression and arithmetic mean were used in quantitative data analysis with the help of SPSS software. The key findings included challenges facing public administrators in executing their responsibilities due to political interference. This leads to maladministration, abuse of power, improper conduct, inexcusable delay, poor service delivery and lack of commitment among public staff. This paper concluded that political interference was due to the inadequate power and responsibility, separation between politics (policy) and public administration (execution). It is thus; recommended that there should be proper periodic observation of power separation between the two actors. Also, it was suggested for periodic performance observation of public officers' activities which will make easy to ascertain if the public administrator has performed in accordance with his or her expectation, and if he or she has performed, then surely this would serve as an effective leverage against political muscle.

In the same vein, Obal (2015) investigated the relationship between political interference and local government performance and the moderating role of internal audit. Data were sourced from 278 internal auditors from local governments in Nigeria using

questionnaires. The SPSS was used to analyse the data and test the formulated hypotheses. The result showed that there was a negative, statistically significant relationship between political interference and local government performance in Nigeria. Also, internal audit moderated the relationship between political interference and local government performance. It was therefore concluded that although political interference is negatively related to local government performance, its effect on local government performance can be reduced if the quality of internal audit is high.

In the same vein, (Sabowale 1997) argued that the Federal Government continues to hold on to the lion share of the federation account. According to (Eme and Elekwa 2011), the Federal Government between 1999 and 2009 fiscal years collected a total sum of N30 trillion naira accruing to the Federal Account. According to them only 3.921 trillion naira was spent on capital expenditure. Civil and Public Servants' wages gulp 8.307trillion naira. Sabowale (1997) was equally not happy with the imbalance in the sharing formula as depicted above and advised both the State and the Local Governments to intensify their efforts internally generated revenue. He states that until the two tiers become serious about this issue of internally generated revenue, the perennial trips to Aso Rock to solicit for funds will continue. He regretted that most States and Local Governments truly have very few lean sources of revenue bases, hence the inequitable sharing of the funds has pushed some of these lower tiers of government to imposing illegal levies and taxes on the masses.

Egede (2002:7) shares the same view with Sabowale when he observed that the current revenue formula is characterized by obvious imbalances which placed the States and Local Governments in a disadvantaged position. According to him, some States and Local Governments do not receive enough funds to meet their monthly needs. Umoh (2002:6) is equally a strong critic of the imbalance in the revenue sharing system in Nigeria. He is so disturbed that he does not mince words to describe the revenue allocation through Act, cap. 16 as amended in 1990 by Decree 106, as unconstitutional. Giving reasons why the Act should be discarded, Umoh maintained that the continued reliance on the law for the prupose of sharing revenue among the federating units was a flagrant disregard of the Supreme Court Judgment on resource control and a breach of the 1999 Nigerian Constitution. Umoh admitted that the Revenue Act is repugnant, because in the past, it provided a minimum of one percent. He argued that the one percent fixed by the Decree was in conflict with section 162 of the 1999 Constitution. He further condemns the provision of Special Fund in the Act, because it is not provided for in the Constitution. That is to say, the allocation to Special Fund is unconstitutional. For Nigeira to get out of the deadlock, Umoh suggested an enactment of legislation with a new formula in accordance with section 162 of the 1999 Constitution.

Methodology

The study adopted Survey research design. This design was found suitable because it involves using a self-designed questionnaire in collecting data from the respondents. The area of the study was Uyo Local Government Area in Akwa Ibom State. The population of the study consisted of all the Local Government Staff in Uyo Local Government Area. A sample of 200 staff was selected using purposive sampling technique. The Instrument used for obtaining needed data was a researcher developed instrument entitled "Contending Issues the management of in Inter-governmental Relations Questionnaire (CIIMGRQ)". The instrument for the research was given face validation by experts. In order to establish the reliability of the instrument, a pilot study was carried out on a sample of 30 local government staff using a test-retest method. Data generated from the study were analysed using Pearson Product Moment Correlation (PPMC) to test all the null hypotheses at 0.05 level of significance.

Discussion of Findings

Pearson Product Moment Correlation (PPMC) was used in testing the hypotheses. The result of the study is presented in the following tables.

Hypothesis 1: There is no significant relationship between Political Interference and Inter-governmental Relations.

Table 1: Pearson Product Moment Correlation Analysis of Political Interference and Inter-governmental Relations.

Variables	N	∑X ∑Y	∑X2 ∑XY2	∑XY	r-value	p-value
Political Interfere	64	80	33124			
				41678	.017	0.023
IGR	64	120	52441			

The result in Table 1 sows a calculated r-value of 0.17 and a p-value of 0.23 when compared at 62 degrees of freedom at 0.197, significant level. Since the calculated p-value is less than the acceptable level of significance of 0.197, the null hypothesis which stated that there is no significant relationship between Political Interference and Inter-governmental Relations is rejected. And the alternative accepted which implies that Political Interference is significant with Inter-Governmental Relations.

Research Hypothesis 2: There is no significant relationship between revenue sharing and allocation and Inter-Governmental Relations.

Table 2: Pearson Product Moment Correlation Analysis of Revenue Sharing and Allocation and Inter-governmental Relations

Variables	N	∑X ∑Y	∑X2 ∑XY2	∑XY	r-value	p-value
Political Sharing	64	90	29241			
and allocation				39159	.292	0.019
IGR	64	110	52441			

The result in Table 2 shows a calculated r-value of .292 and a p-value of 0.019 when compared at 62 degrees of freedom at 0.197 significant level. Since the calculated p-value is less than the acceptable level of significance of 0.197, the null hypothesis which stated that there is no significant relationship between revenue sharing and allocation and Inter-Governmental Relations is rejected. And the alternative accepted which implies that revenue sharing and allocation is significant with Inter-Governmental Relations.

Discussion of Findings

The result of the analysis in table I showed that there is a significant relationship between Political Interference and Inter-Governmental Relations. And the alternative accepted which implies that Political Interference is significant with Inter-Governmental Relations. This finding supports the work done by Obal (2015), which revealed that although political interference is negatively related to local government performance, its effect on local government performance can be reduced if the quality of internal audit is high.

The result of the analysis in table 2 showed that there is a significant relationship between revenue sharing and allocation and Inter-Governmental Relations. And the alternative is accepted which implies that revenue sharing and allocation are significant in Inter-Governmental Relations. This research finding supports Sabowale's, (1997) position which established that most States and Local Governments truly have very few sources of revenue bases, hence the inequitable sharing of the funds has pushed some of the lower tiers of government to impose illegal levies and taxes on the masses.

Conclusion

The study examined Contending issues in the management of Inter-Governmental Relations in Nigeria: elephantine problems and Prospects. The result indicated that political interference and revenue sharing and allocation contributed immensely to Inter-Governmental Relations in Nigeria because the above factors were found to have significantly influenced the management of Inter-governmental Relations in Nigeria. This paper looks at the crisis of the revenue allocation formula in Nigeria. One of the things that has been bordering the Intergovernmental fiscal relations for a long time had been how to arrive at the most acceptable formula and principles for revenue sharing and allocation among the tiers of Government in Nigeria. This paper also assessed the relationship between political interference and Inter-Governmental relations in Nigeria. It was revealed that Local Government in IGR maze was faced with many problems because of political interference. Some of the problems registered in this paper were maladministration, abuse of power, improper conduct, inexcusable delay, poor service delivery and lack of commitment among public office functionaries.

Recommendations

Based on these findings, the following recommendations were provided:

1. Public institutions should ensure that their duty under the Public Service Act is upheld and are not subject to political interference on decision of public activities. It should be made clear that the politician is by no means allowed to be part of project processes; it is often the case that the politicians simply instruct the public managers on how projects should be dealt with. Therefore, there should be no interference with the establishment of public projects.
2. The Federal Government should emphasize greatly on the use of derivation principle in revenue allocation sharing formula. This is to encourage both the oil and non-oil producing areas to look inward for other viable revenue earning sources instead of relying wholly on oil that is depletable.
3. Also, the domineering and exploitative attitude of the Federal Government over revenue allocation in Nigeria should be checkmated by the National Legislative body. In other words, the law-making body should enact a bill restricting the Federal Government from encroaching further on the role specifically designated to the Revenue Mobilisation, Allocation and Fiscal Commission.
4. Related to the above, and in other to safeguard national interest, federally collected revenue should be shared in such a way as to ensure that weakness or fallings of one tier of government does not impact with such negative consequences on other stakeholders.
5. To further address the issue of imbalance in the revenue sharing in Nigeria, the federal Government should be ready to make some sacrifices by relinquishing a part of its lion's share from federation account to States and Local Governments to enable them meet to their numerous responsibilities.

6. Apart from the above, to further resolve the conflicts of revenue allocation formula in Nigeria, the States and Local Governments should intensify their efforts towards enhancing internally generated revenue. The reasonable increase in this revenue will definitely reduce the incessant struggle and quest for more shares of revenues from the federation account.

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