# UNDERSTANDING DECENTRALIZATION WITHIN LOCAL GGOVERNMENTS IN A DEMOCRATIZED NIGERIA: PERSPECTIVES AND CHALLENGES

Cornelius O. Okorie, E-mail: <u>ocorneloko@gmail.com</u>

Chiedozie P. Nwosu, E-mail: <u>chiedozie.nwosu@funai.edu.ng</u>

Arua, Christopher Chukwu, E-mail: <u>ceejakchioma@gmail.com</u>

and Aloh, Johnson Ngwuta

E-mail: alohjohnson@yahoo.com

# Department of Political Science, Alex Ekwueme Federal University Ndufu-Alike, Ebonyi State.

Corresponding Author's E-mail: chiedozie.nwosu@funai.edu.ng

## ABSTRACT

Over the years and across the country, Local Governments have not been able to satisfactorily perform all functions assigned to it by the 1999 Constitution. Roads, streets, street lighting, drainage channels, parks, gardens, primary health care and schools are either not maintained or not in existence. Also cemeteries, slaughter houses and many other functions are either not provided or not maintained. Yet, the functions, democratic process and decentralization at the LGs are contained in Section 7 and 4th Schedule of the 1999 Constitution. Scholarly postulations in recent times across the globe favour decentralization as not only a democratic principle but that it helps LGs achieve its mandates satisfactorily. Despite this, the problem of active performance by LGs is still a mirage, why? What is responsible for this orgy scenario, could it be democratization the or perspective of paper decentralization? This investigates domestication of decentralization policy by LGs focusing on the perspectives and challenges. We relied on the axioms of structural functionalism and employed documentary method for data collection while content analysis and narrative analytical technique was adopted. Relying on various strands of literature we argue that decentralization helps LGs.

# Journal of Policy and Development Studies (JPDS)

Vol. 14. Issue 1 (2023) ISSN(p) 0189-5958 ISSN (e) 2814-1091 Home page

https://www.ajol.info/index.php/jpds

# ARTICLE INFO:

#### Keywords

Decentralization, Local Government, Nigeria, democracy, perspectives and challenges. Article History

Received 20<sup>th</sup> September 2023

Accepted: 14<sup>th</sup> October 2023

#### 1. INTRODUCTION

Since Nigeria's return to democracy in 1999, activities of Local Governments have attracted sustained interest of academics and politicians alike due to their failure to achieve constitutional mandates assigned to them (Bolatito and Ibrahim, 2014). Given that the 1999 constitution of the Federal Republic of Nigeria assigned functions to LGs and provided necessary mechanisms to facilitate attainment of those functions. We still ask: what is wrong? Why has the local governments not been able to satisfactorily carry out their constitutionally assigned functions? Probably this stems first from the failure of political class (having the political-will) to support decentralization policy in the conduct of activities of Local Governments (Adegbami and Egbewole, 2022), and second, lack of bureaucratic-will among top ranking staff of LGs to professionally challenge illegalities (Eme and Chukwujekwu, 2020). This paper is set to find out why in spite of the rich content of the constitution and provision of decentralization policy as a road map for achieving LGs mandates, they still perform below acceptable standard. We are therefore set to review the concept of decentralization in the context of Nigeria democracy. What is the influence of the political class on political, fiscal and administrative decentralization? To what extant has the top-ranking staff exhibited bureaucratic-will in protecting decentralization policy at the LGs. Although scholars have written widely on LG's activities, little is known on understanding the impact of decentralization on LGs since the return of democracy in 1999. Given that extant literature and studies have paid fleeting and ephemeral interest to the study of decentralization policy at third-tier governance in the democratic Nigeria, this study is needed to bridge the gross gap in extant studies.

Decentralization as one of the matrix for effective local development has become an endearing issue of discourse with respect to democratization, democracy and local participation (Farid Uddin, 2018). This has provoked more attention to the idea of strengthening or reforming the local government system, particularly in Nigeria. Local government is premised on the idea that it promotes effective policies and programmes that would domesticate democracy and accelerate development at the grassroots level (Idike, 2014; Wilson, 2013). However, this idea seems defeated by the inadequacies and challenges facing the local government system in Nigeria (Boris, 2015). The network of local governance in Nigeria is premised on the 1976 Local Government Reform Policy which was later entrenched in the 1979 constitution. Not only that the reform policy recognized the tripod governance structure namely, Federal, State and Local governments, it equally acknowledged that functions and activities be decentralized across the structure. Decentralization which was first introduced by Macpherson in 1951 therefore formed the cornerstone for both the 1979 and 1999 constitution of Nigeria (Fatile and Ejalonibu, 2015). Nigeria like many developing nations in Sub Saharan Africa, Asia and Latin America currently adopted and practiced decentralization. Unfotunately, the impact of decentralization on service delivery is very abysmal with mixed results in Nigeria. Thus, there has been little empirical research in Nigeria regarding the argument that decentralization promotes quality and responsive public service delivery (Fatile and Ejalonibu. 2015).

Therefore, substantial number of available researches concentrate on the effects of decentralization on fiscal allocation (Placek et al., 2020). Unlike in Ghana, where the 1992 constitutional recognition for decentralization has renewed interest in political decentralization in which locals often reject leaders appointed by the central government (Antwi-Boasiako, 2010). The implication

here is that there are still a lot of rifts within the tiers of government pertaining to political and administrative autonomy of local governance as well as resource control. This can be seen in various judicial pronouncements on constitution clarifications between Local/State and State/ Federal governments of Nigeria. This has really deprived local government a greater level of autonomy, thereby rendering the decentralization policy less effective and this has negatively impacted on the provision of basic infrastructural services to the people at the grassroots in Nigeria (Tolu, 2014). We, thus, attempt in this segment to highlight some of the realities of implementing decentralization in order to improve service delivery in Nigeria (Okojie, 2010). The desired results of decentralization are greater accountability in governance, better local participation, and improved efficiency in infrastructure and service provision. In most European countries like Sweden and Germany, decentralization has really kept its promise as far as the strengthening of democracy at the national level is concerned (Elander and Montin, 1990). This may be due to the central governments' commitment in favour of rural development. It has contributed toward moving away from the bias toward urban areas in matters of development in those societies. While this developmental trend is noted for most western worlds the reverse is the case generally in Africa and in Nigeria in particular (Dickovick and Wunsch, 2014). It is imperative to state here that the military rulers in Nigeria had recognized the significance of decentralization (Oni and Faluyi, 2018) and local government autonomy. It was on this light that the military introduced a unified local government system in 1976, and officially declared local government as the third tier of government with specific functions. The decree that declared local government as the third tier of government was included in the1979 constitution (and much later the 1999 constitution) that anchored the transition from military to civilian rule in 1999, and can be found in the fourth schedule of the 1999 constitution. From empirical evidence in extant literature, the rationale behind the declaration, principally, was to bring government closer to the people so as to engender better delivery of infrastructural services to the rural areas (Thapa, 2020). It is in connection with the aforementioned rationale amongst others that several local government reforms have been initiated by successive governments to ensure that they are achieved (Toli and Oikhala, 2021).

Local government reforms initiated from 1986-1992 under Babangida's regime is among the most remarkable of all reforms at the LGS in Nigeria. The reforms comprise the Dasuki Report initiated by the Buhari administration of 1983-1985 and the Political Bureau Report, which the Babangida administration initiated in 1986 "to search for a viable political future" for Nigeria. These reforms were remarkable for a number of reasons, and relevant for effective governance (Ahmad, 2015). First, it did not only introduce decentralization, but also amplified the issue of local government financial autonomy by ensuring that local governments got their allocation directly from the federation account; second, it abrogated the Ministry of Local Government which was unscrupulously saddled with the responsibility of posting and deployment of staff within the local governments. This was to remove the political control and bureaucratic redtapism created by the ministries in the developmental performance of local government councils; and third, introduced the legislative and executive arms of government to the local government system in Nigeria. The reform also tacitly freed the local governments financially from the apron string of the state governments. Arguably, the Babangida reforms that freed the local government financially from the interferences of state governments (Osakede et al., 2016; Obisanya and Hassan, 2022) was only possible because the military administrators that oversee the administration at the state level could not defy the commander-in-chief and Head of state that appointed them in the first place (Akpan and Ekanem, 2013:193-205). Local governments have

important roles to play in creating positive changes in the rural and urban areas and thus speed up the pace of social, economic and political development in the country (Chukwuemeka et al., 2014)). The 1999 Constitution of the Federal Republic of Nigeria, especially Section 7(5) saddled the local governments with a number of responsibilities which include among others, the provision of public services and infrastructure such as schools, roads, health centers and potable water, markets and recreational centers. These public goods must be provided not only in sufficient quantities but also on sustainable basis. It is however regrettable to note that most local governments have performed woefully in the performance of the above mentioned constitutional responsibilities due largely to the fact that they are not politically, administratively and financially autonomous (Ahmad, 2015).

## **3.Method of Investigation**

This is a qualitative research paper anchored strictly on secondary sources of data which were obtained from the study of literature in the form of books, journals, magazines as well as other works that provide scientific information relevant to the issue under study. In addition, the paper made use of ex-post facto research design, and content analysis as its method of data analysis.

#### **3.1. Theoretical Framework**

In this study, we adopted structural functionalism theory. Functionalism grew out of the writings of an English philosopher and biologist, Hebert Spencer (1820–1903). Other proponents of this theory include Robert Merton, Émile Durkheim, Alfred Radcliff-Brown, and Parsons among others. Structural functionalism, or, simply, functionalism, is a framework or theory that sees society as a complex system whose parts work together to promote solidarity and stability (Fisher, 2010). The parts of society referred to were the socialinstitutions, or patterns of beliefs and behaviors focused on meeting social needs, such as government, education, family, healthcare, religion, and the economy.

Functionalism theory in this study explains that the abysmal performances of third tire government in Nigeria is premised on the fact that there are still a lot of rifts within the tiers of government pertaining to political and administrative autonomy of local governance as well as resource control. This has really deprived local government a greater level of autonomy, thereby rendering the decentralization policy less effective and this has negatively impacted the provision of basic infrastructural services to the people at the grassroots in Nigeria(Ahmad, 2015).

#### **3.2 Conceptual Review**

#### Decentralization

Decentralization is defined in a variety of ways depending on the degree of delegation and autonomy of local actors (Werlin, 1970). Some studies maintain that the concept is not easily defined; therefore, it has several dimensions and wide variety types of institutional restructuring, which encompasses the term decentralization. Nevertheless, some scholars see it as a simple term, they argue that its simplistic generalization is sometimes too broad. Thus, decentralization is a term of rich conceptual and empirical meaning, "which can designate static fact and dynamic process and it can refer to pure ideal-type and moderate incremental change" when the rational theory of decentralization is understood in all compartments (Antwi-Boasiak 2010).

According to Ekpo (2008) decentralization connotes the transfer of political power from central governments to sub-national governments. In principle, decentralization is perceived as a means of improving the efficiency and responsiveness of the public sector by transferring decision making power to levels of government that are close to beneficiaries. Decentralization can give citizens greater influence over the level and mix of government services they consume and greater ability to hold their officials accountable. In a similar vein, Duncan (2007) observes that decentralization is a process where central government transfers political, fiscal and administrative powers to lower levels in an administrative and territorial hierarchy. Some scholars like (Laksono and Topatimasang 2003; Permana 2002) have even gone further to see decentralization as a panacea for regional conflicts. In theory, decentralization holds regional leaders accountable to their constituents instead of the central government.

One major problem in conceptualizing decentralization is the disagreement among scholars on what comprises it. According to a normative/legal analysis, some scholars like Cohen and Peterson (1999) argue that devolution/deconcentration is not a form of decentralization. These scholars argue that both decentralization and devolution/deconcentration represent two processes enabling the transfer of competences of administrative feature from central level of the state to lower one, local communities. The differences between the two processes are presented, on one hand, in view of their purposes, at devolution/deconcentration the aim being decongestion of the state command center, and for decentralization the aim is recognition of the possibility of self-administration of the local communities. But in devolution/deconcentration, the bodies acting at local level are appointed by government and liable to government, being subordinated, while at decentralization, the local authorities are most often the outcome of local elections.

While some other scholars like (Rondelli and Cheema, 1983; Olowu 1990) believe that decentralization comprises of three broad aspects which include deconcentration, delegation and devolution. They all argue that deconcentration is an aspect of decentralization that refers to the transfer of state responsibilities and resources from the center to the periphery, within the same administrative system. It indicates an internal form of delegation of responsibilities among officials of the organization. The aim is to retain full control of service planning, expenditure and delivery whilst achieving greater efficiency and effectiveness. It is the weakest form of decentralization. Another aspect is known as delegation, where responsibility for decision-making and service delivery is transferred by central governments to semi-autonomous organizations not wholly controlled by it, but remained directly answerable to it for functions delegated to them (Yuliani, 2004). These organizations may include local government and parastatals, the private sector and non-governmental organizations (NGOs). A third major aspect of decentralization according to the above mentioned scholars is devolution (Yuliani, 2004). This is a situation where central government transfers authority to semi-autonomous local government bodies for decision making, resourcing, administration and delivery. These bodies are not directly accountable to central government although they have to work within statutes and rules set by it. Although these can severely constrain the actions of local government, in principle it remains primarily politically responsible to its electorate (Yuliani, 2004).

Following the literature on state and local government reform, national decentralization approaches can be classified into three ideal-typical forms of decentralization; these include political decentralization, administrative decentralization and administrative de-concentration (Benz 2002; Wolman 1990). The first form, political decentralization, can be defined as the

transfer of state functions that have either been located on the central level of government or

its agencies, into the sphere of local government. Political decentralization means that locally legitimized bodies become competent to decide autonomously on the planning, financing and administration of their newly acquired executive functions. The second form which is administrative decentralization marks a more moderate form of reordering intergovernmental relations. It is defined as the concession of executive functions from the state to local administrative authorities without the assignment of locally elected bodies to decide autonomously on the purpose (Duncan, 2007). Acting as agents of national governments or governmental offices, local authorities remain at least formally under the states' full control not only for the legality but also for the functionality and the professional quality of the respective action (Wollmann 1997).

The third and the last form according to Wollmann (1997) is administrative de-concentration. This is defined as the delegation of central/state functions to administrative bodies on the subcentral level of government, which are hence still part of the states' own administration or dependent on it financially but not controlled directly. Subsumed is the delegation of central/state functions of government agencies answerable to government bodies. In their place, functions are assigned to Quasi-non-governmental Organizations, **OUANGOS** (Skelcher, 1998).

Empirical literature does not agree on the benefits of decentralization as different studies are poles apart in their conclusions. For example, while (Olowuand Wunsch 2004; Putnam 1993; and World Bank 1994), argues that decentralization makes governments more responsive, however, Faguet (2008); Tanzi (1995; and Prud'homme (1995) think otherwise.

#### **3.3 Local Government**

The term local government has been defined in different ways, depending on the orientation and experience of its users. However, whatever perspective or orientation we may have about its definition, local government is generally seen as the government at the local level. For instance Awa in Adeyemo (2005) sees local government as "a political authority set up by a nation or state as a subordinate authority for the purpose of dispersing or decentralizing politicalpower". Wraith also in Adeyemo (2005) also defines local government as "the act of decentralizing power, which may take the form of deconcentration or devolution. Deconcentration involves delegation of authority to field units of the same department and devolution on the other hand refers to a transfer of authority to local government units or special statutory bodies such as school boards for instance. From this perceptive, one can see local government as a lesser power in the national polity. It is an administrative agency through which control and authority relates to the people at the grassroots or periphery. The United Nations Office for Public Administration on the other hand, sees Local Government as a political subdivision of a nation (in a federal system) state, which is constituted by law and has substantial control of local affairs including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected. It is in this similar vein that Emezi (1984) describes local government as "system of local administration under local communities that are organized to maintain law and order, provide some limited range of social amenities, and encourage cooperation and participation of inhabitants towards the improvement of their conditions of living. It provides the community with formal organizational framework which enables them to conduct their affairs effectively for the general good".

87

Similarly, the Guideline for Local Government Reform, FGN, (1976) defines local government as government at local level exercised through presentative councils established by law to exercise specific powers within a defined area. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial power to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutes, that local initiative and responses to local head and conditions are maximised.

Asaju (2010) observes that the implications of the above definitions are in four dimensions, these include:

- Local government must be a legal entity distinct from the state and federal government.
- Local government must be administered by democratically elected officials.
- Local government must have specific powers to perform functions assigned to it by law.

• Local government must enjoy substantial autonomy to perform array of functions, plan, formulate and execute its own policies, programmes and projects, and itsown rules and regulations as deemed for its local needs. This autonomy includes power to control its finance, recruit and discipline its staff.

3.3 Constitutional/Legal Framework for Decentralization and Local Government Autonomy

Historically, local government in Nigeria began with the Native Authority Act of 1916 during the colonial era of indirect rule. The Macpherson Constitution of 1951 was the first to introduce decentralization and regional autonomy where the constitution encouraged both the Eastern and Western regions to evolve local government administration. The Northern Region had a more gradual policy, being the first and most successful area for the administration of indirect rule. After the independent it was discovered that the First Republic and attendant military rule negatively affected the structure and operation of the local government (Wilson 2013). So, in a bit to ameliorate these anomalies the 1976 local government reform introduced uniform system for the whole country. In the Second Republic, the 1979 Constitution of the Federal Republic of Nigeria sustained the autonomy of the third tier momentum of the 1976 Local Government Reforms through its guarantee of a democratically elected local government system.

On fiscal autonomy to be specific, the 1989 constitution of the Federal Republic of Nigeria in addition to the replication of some provisions by the 1979 constitution in its section 7(7) provided in 7(6) (a) that subject to the provisions; the National Assembly shall make provision for the statutory allocation of public revenue to local governments in the federation. It is this provision in the 1989 constitution that freed local governments from the financial strangulation by both the state and federal governments. Subsequently the 1999 constitution in its section 7(6) similarly reiterates the same financial autonomy of the local government.

Further, about the political, administrative and even fiscal autonomy of local government, the Nigerian 1999 Constitution toed the line of the 1979 Constitution by enshrining the provision

88

for democratically elected local government with an establishment that is well structured as well

89

The system of local government by democratically elected local government councils is under this Constitution guaranteed; and accordingly, the Government of every State shall, subject to section 8 of this Constitution, ensure their existence under a Law which provides for the establishment, structure, composition, finance and functions of such councils (FRN 1999 Constitution 1976). This provides that it is an enabling law that ensures the political, administrative and financial autonomy for local government councils in Nigeria.

as functions that are well financed. Hence, section 7(1) emphatically holds that:

It is of importance to consider the various assertions made by scholars concerning the constitutional/legal framework on political, administrative and fiscal decentralization in France, Germany and England vis-à-vis the situation in Nigeria. The unitary character of France which is based on the Jacobine state tradition is an example of a highly centralized model of public administration with local units being in a relatively weak position (Peters, 2008; Hoffmann-Martinot, 2006; Reiter et al., 2010). Act I of the French decentralization reforms of 1982/83, though criticized by some scholars, is said to have promoted a "system change". That Act abolished the states' right to comprehensively control the local government action and enhanced the huge transfer of competencies and resources from the state to the local authorities. Act I, therefore is generally regarded as the first step of decentralization that moved towards a more coordinated and multi-purpose form of territorial government (Thoenig 2005; Kuhlmann 2009; Le Lidec, 2007; Reiter et al. 2010).

The installation of the territorial government in France continued during the second round of decentralization reforms following the enactment of Act II between 2003 and 2004 when a major constitutional reform was introduced under the Fifth Republican Constitution as amended. With this Act, a truly decentralized Republic was created which allowed the department to have new competencies and resources in the field of social policy. It is instructive to note that this stage was characterized by high complexity and marked by a strengthened autonomy of local government as well as high degree of vertical integration between levels of government in different functional fields (Cole 2006; Kuhlmann 2008; Thoenig 2005; Reiter et al. 2010)

In Germany, some far reaching rights regarding local self-government were formally granted within certain German territories following the Prussian example in 1808. This multi-functional profile was re-established and constitutionally guaranteed after the 2nd World War when territorial and administrative structures were prepared for an enduring democratic future. A 'Continental' feature also present in German local administration in the entanglement of state and local level in so called "integration model" (Wollmann 1990; Ebinger et al., 2007).

During the seventies most German states conducted territorial reforms. By the different reforms paths of the states the tasks and responsibilities of local entities which are heterogeneity in size rose considerably. In some states, the position of the then bigger and more capable municipalities was strengthened by assigning them additional responsibilities. In the 1970s there was first decentralization wave in West Germany Unification of 1990 brought some new approaches in the East-German States and hence expanded responsibilities to the local level. One trait of these reforms was the delegation of consideration responsibilities on the local level while maintaining political decision making and control in the hands of the state (Ebinger et al., 2007).

England's reform record differs substantially from the Continental European countries regarding the central-local-nexus. Against the decentralization trend the ongoing weakening of local government's functional profile as well as a tightening of supervision, regulation and intervention by the central government can be observed since early 1980's despite their lacking constitutional status and the prevailing ultra-vires doctrine England's local government traditionally were functionally strong and had a substantial local autonomy due to fiscal strength and their territorial scope (Ebinger et al., 2007).

From the above analysis, it is discovered that two issues that have always dominated the discussion of legal/constitutional framework on local government autonomy are "Paternalism" and "Populism". According to Bhattacharya quoted in Ukertor (2009) "Paternalism refers to the view that local governments have to be regularly controlled, supervised, guided and occasionally punished to get to work. Populism on the other hand advocates and entails unbridled local democracy opposed to any form of central interference". However, paternalism seems to be the norms in Nigeria, as local government have not enjoyed the unfretted freedom expected of them giving the level of interference by higher level of governments even as it practices federalist system democracy. This is against the resolution of the 1979 Hague conference on local authorities which resolved that local communities should preserve their independent personality and existence to the extent that they wish to do so.

#### 3.4 The Role of Local Government Council in Promoting Democratization Project in Nigeria.

The basic philosophy surrounding the existence of local government in Nigeria, among others, is the need to foster theexistence of democratic self-government (Tobi, 2005). According to the 1976 local government reform, the government atlocal level of Nigeria is to be exercised through representative council established by law to exercise specific powers withindefined areas and its officials are to be elected at specified period of time (Guidelines for Local Government Reforms (GLGR), 1976; Igbuzor, 2003). This democratic imperative of local government system has been amplified in the successive constitutions of the country. The 1999 Constitution of the Federal Republic of Nigeria upon which the Fourth Republicanchors provides in Section 7 that;---the system of local government by democratically elected government councils is under this constitutionguaranteed, and accordingly, the government of every state shall, subject to the Section 8 of thisconstitution, ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils. The implication of this provision is the recognition of local government system in Nigeria as a legal entity distinct from thestate and federal government and administered by democratically elected officials with specific array of autonomous powersto perform a range of functions, plan, formulate and execute its own policies, programmes and projects, and its own rules and regulations as deemed for its local needs assigned it by law (Fajobi, 2010; Asaju, 2010). The 1999 Constitution also preserves the tripartite system of government, as earlier stated, within the presidential model, atthe grassroots level - the executive, the legislature and the judiciary (Awotokun, 2005). The executive is vested in thechairman, vicechairman, supervisor or supervisory councilors, and the whole machinery of local government bureaucracy. The Chairman as the Chief Executive is conferred with the power of policy implementation. He is directly elected by eligiblevoters in the local government area, and governs in collaboration with the legislative arm of the local government. The legislative functions on the other hand are meant to be performed by the Councilors elected from single member wards torepresent the wards which make up the Local Government Area. The Councilors elect leaders among themselves to direct thebusiness on issues affecting the council area similar to what is

obtainable at the Federal and State level, i.e., the National and State Assemblies. The term of both the chairman and council of the LGAs is currently three years, but varies from state tostate, depending on what has been legislated by the State House of Assembly (Diejomoh and Eboh, 2010). The judiciary on theother hand is streamlined with the federal and state and local government can avail itself of the judicial process available to it. From this, there must be periodic elections into the councils of these local governments as is the case with the federaland states' political institutions (Igbuzor, 2003). This becomes imperative as local governments are seen as training groundsfor higher level of political responsibilities in the federation (Awotokun, 2005). Section 7(6) of the 1999 Constitutionprovides for a democratically elected Local government Council. While the Constitution provides for a four year tenure forFederal and State political office holders, it is however silent on the tenure of the local government political office holders. As noted by Fajobi (2010) the idea behind creation of local government in a democratic society is to make people atgrassroots level to participate in government. This participation is done through the elected representative of the people whomake decisions on behalf of and with the expressed or implied approval of the community. The decisions made thus have abinding effect upon the whole community that is represented. Going by the organizational framework, local governmentsystem in Nigeria, particularly as contained in the 1999 Constitution, ought to offer a near-perfect vehicle for the expression of popular will. The elected Chairman is however, the spearhead of implementationaction on collectively endorsed policies.Furthermore, an important element of local government administration is sovereignty mostly referred to as autonomy which is the ability of the Local Government to take some political, economic and social decisions without recourse to any of the two superstructures - State and Federal Governments (Sellers and Lidstrom, 2007).

# 3.5 Critical Analysis of the Challenges in Local Governance in Nigeria

The local government is the third tier of the three-tier system of government in Nigeria. The others are the federal (central) and the state governments (36 states in number). There are in Nigeria, 774 Local Government Areas, recognized by the 1999 Constitution. Hence, these elaborate governance structures entail inter-governmental relations whose effectiveness should have led to overall good governance. However, hiccups in inter-governmental relations in Nigeria have rather led to abysmal performance of government, especially at local government level. According to Onah (2004:1), the treatment of local governments as appendages or state extensions rather than tiers of government that can effectively play their part in intergovernmental relations had continued unabated in Nigeria. Consequently, local governments

are given funds that can barely pay staff salaries and other overhead costs, thus imperiling development activities that constitute reasons for the existence of the local governments. In the light of the foregoing,Onah (2004: 194) asserts that the local government in Nigeria remained an instrument of the stategovernments as incidentally spelt out in the forward to the guidelines of the 1976 local government reform.

Hence, what has subsequently featured in Nigeria's local government reforms is the issue of decentralization as local self-governance. However, decentralization is conceptually distinct from local self-governance. Akinola (2004:47) has on this issue succinctly elucidated as follows: The two may embrace one another if the operators mean well. It is possible for decentralization structures to accommodate the self-governing principle. However, postindependence African governments have tended to exclude the elements of self-governance from their concept of decentralization. But according to Laski (2008:60) it is becoming generally recognized that

efficient administration is impossible unless the diffusion of power creates a wide sense of responsibility, as men who do no more than carry out the will of others, soon cease to be interested in the process of which they are part. Laski contends that a local authority, which has the power to make mistakes, is more likely to do useful work than a local authority that merely carries out the will of a central body.

In Nigeria therefore, the local authority (local government) merely carries out the will of the state government. Thus, the capacity of the various local governments to do useful things has remained questionable. In the process, democratic ideals and local government practices work at crosspurposes. We opine in this regard that the local government setting is the most profound ground for deliberative democracy but this is not embraced in Nigeria. Deliberation in democratic processes generates outcomes that secure the public or common good through reason rather than through political power (Eagan, 2013). In addition, deliberative democracy guarantees that the voices of the local citizens are heard, on matters that affect the citizens, as different from ordinarily decentralized systems where the local elite would still be in biased control. Furthermore, Akinola (2004:47) highlighted that political leaders at the local level in Nigeria could be described as predators of public resources meantfor the benefits of all.Nigeria is now faced with a dreary situation whereby what is in place, as local government cannot be strictly called local government, even though elections had been conducted and concluded for such purposes. Hence, according to Mukanova (2008), if an elected body (local government) is not able (no matter what the reasons are) to provide services, it can hardly be called local government. We further demonstrate that the local government system in Nigeria has not been reformed, particularly in the area of decentralization and local self-governance, as we highlight the expositions of Ikemitang (2013) as follows: According to section 7(1) of the 1999 Constitution (as amended), the system of Local Government by democratically elected Local Government Councils is a constitutionally guaranteed issue. Accordingly, the government of every state shall, subject to section 8 of this Constitution, ensure their existence under a law, which provides for the establishment, structure, composition, finance and functions of such Councils (Ikemitang, 2013). The functions of Local Government Councils as set out in the fourth schedule of this Constitution include: the consideration and making of recommendations to a State Commission on economic planning or any similar body on the economic development of the State, particularly in so far as the area of authority of the Council is concerned. Construction of roads, streets, street lightings; establishment, maintenance and regulation of slaughter slabs, markets, motor parks and public convenience; establishment and maintenance of cemeteries, burial grounds and homes for the destitute or infirm are responsibilities reserved for Local Government Councils. The Local Government Councils can partner with the State Government in the provision and maintenance of primary, adult and vocational education, the development of agriculture and natural resources; the provision and maintenance of health services etc and such other functions as may be conferred on a Local Government Council by the House of Assembly of the State (Ikemitang, 2013).

With these array of functions to be performed by the Local Government Councils, vis-a-vis its constitutional recognition as the true third tier government, it becomes imperative to say that more power should be devolved on the Local Government Councils, suchas the granting of financial autonomy to enable them live up to their responsibilities. This is because, over the years, Local Governments have been completely decimated in the matrix of decision making by both Federal and State Governments. Consequently, its developmental agenda have been very different from what is expected of them constitutionally (Ikemitang, 2013). We therefore opine that there should

be effective decentralization of the system but above all, the decentralization that holds deliberative democracy as core value, not decentralization that still leaves local governance and provision of services at the local level in the hands of some insensitive and greedy elite. In essence, a major problem with the centralized system has to do with its elite dominance (see Okeke, 2014).

## 3.6 Challenges to Decentralization Policy in a Democratic Nigeria

There are myriads of challenges facing decentralization agenda at the third tier of government in Nigeria. Namely, the transformation in local government from being the central player in the development and execution of policy and delivery of public goods to being what Cochrane (2004), refers to as the 'strategic enabler'. This strategic enabling in local government leads to the truncation of its direct policy formulation functions towards a supportive or service role, which will decimate the power of the local government functionaries. Again, the undemocratic transfer of powers and policy making and implementation functions to some unelected group. This also brings to fore the insidious role of godfathers in Nigerian politics. In the similar vein, the joint account framework that has been hijacked by the state has hinderd the success of the local governance. Impactful programmes has been hampered by lack of financial resources from the local government which is expected to provide the larger percentage of the resources (Joseph, 2014). For now, the Nigeria Financial Intelligence Unit intervened to avert further diversion of local government fund by the state governors without first amending the provisions of Joint account and projects and constitutional permission for state house of assembly to legislate on matters of LG. Very obviously state governments will react using all available constitutional and unconstitutional means to truncate. We look forward to the indirect reaction of State governors through bills at the State House of Assembly and Legislative arm of the Council to either to impeach council chairmen that refuses to indirectly remit money to finance joint projects or reduce their tenure to ensure control through the State electoral commission.

"It has well been observed that the Nigerian decentralization policies were either very old or based on old concepts of governance" (Fitile and Ejalonibu, 2015 p. 13). They are detailed in terms of political rights and responsibilities, governance and power devolution, financial and resources stratification. But most of them did not include organization management, service provision and most especially data management both spatial and non spatial. Such is the case of the 1976 Local Government Policy in Nigeria. Local governments in Nigeria are considerablyweakened in their functional profile not only by financial constraints but also by constitutional arrangement, which left the control of local authority in the hands of States (Fitile and Ejalonibu, 2015). This has really affected functional performance in public service delivery at local level. Decision-making processes are not transparent, while accountability and control has also diminished. Thus, the three tiers of government-federal, state and local as identified by the 1999 Constitution of the Federal Republic of Nigeria is a mere recognition on paper as far as Local Government administration is concerned in Nigeria. These factors and more have over the years hampered effective and efficient service delivery by local government in Nigeria (Okojie, 2009).

Another area of problem to Local government is financial autonomy. Through the Joint Account platformstate governors starve LGs of adequate fund to carry out their constitutional mandates (Fitile and Ejalonibu, 2015). Constitution empowers the State to scrutinize and approve Local government budgets, and expenditure. Through the State House of Assembly, States have been exercising arbitraryand undue control over Local government finance through the

establishment of the State Local government Joint Account. The issue of State Local government Joint Account has been a thorny issue in Local government State relationship in the Fourth Republic. This situation also brought to the fore the question of Local government autonomy. The experience of many Local government areas was that their states starve them of the statutory grant thus denying them of rendering essential services as required (Asaju, 2010).

Apart from the question of financial autonomy, another major challenge is lack of democratically elected local leaders at the grassroots. In Nigeria, the Governor of a State may refuse to conduct Local Government elections, but instead choose to rule local governments with appointed administrators, most of whom are party loyalists, friends and relations thereby turning the entire process of democracy at the local governments into irrelevance schemes of things (Ukonga, 2015). In recent time, most state governors change the tenure of LG elected chairmen at will. In Ebonyi state for instance, within two weeks of demonstration led by the youth demanding reduction of tenure of LG chairmen from three to two, the State House of Assembly passed the bill without recourse to public hearing.

Khaleel in John (2012),noted that there is no any state in Nigeria today where one form of illegality or the other is not committed with funds of local governmentthrough over deduction of primary school teacher's salary, spurious state/local government joint account project, sponsoring of elections, taking over the statutory functions of local government and handing them over to cronies and consultants, non-payments of pensioners and non-utilization of training fund despite the mandatory deduction of stipulated percentages for these purposes... nine states out of the 36 states of the federation have elected representatives running the affairs of their local governments. This is central to the whole problem because it is by planting stooges as caretaker coordinators and management committee members, who neither have the mandate of the people nor the moral strength to resist the excruciating control of the state government that perpetuates the rot (Adekeye and Hussaini, 2020).Shortly before now LG workers in Imo State, embarked on series of industrial actions to get their accumulated salaries paid, while their five years arrears of all statutory allowances are has become bad debt.

The drive to maximally control the local government councils is taking another dimension now, with senior officers in the councils, who are Directors of Administration, Finance and others, being removed or deployed while lesser officers who are not qualified for such positions are appointed to replace them. This has resulted in lack of bureaucratic-will to professionally and ethically challenge corruption, irregularities and illegality in meddling with LG funds by the State (Agiri and Morka, 2022). In Lagos State all manners of gazette, policies and laws are being produced on daily basis with intention of taking over the collection of revenue from council's staff. In Plateau State, staff of local government are being deployed and restricted to serve only in the localgovernment of their origin.

However, the implication of this is that local government is now considered as an extension of state's ministry. The inherent nature of this problem has caused subservience, a situation where local governments wait for the next directives from State (Adekeye and Hussaini, 2020). Another major challenge is low internally generated revenue. Although statutory allocations and grants from the federation account is insufficient given the enormity of LGs constitutional

mandates, their problem is compounded by the senseless diversion of LGs fund by State governments (Nweke, 2013).State Government's failure to fulfill their monthly statutory obligations to local government seriously threatens the confidence of grassroots in democracy.

Where sources of revenue to local council are even viable, poor attitudes to work by revenue agents hindered proper collection of revenue. Notably, laziness of revenue officers, leakages and diversion, double taxation by the state government, lack of experience on tax laws and so on often truncated the revenue capacity of LGs (Braimoh and Onuoha, 2022). All these traumatize the already weak financial base of the council.

There is also the problem of accountability on the part of government officials. Accountability is a powerful instrument for effective and efficient administration. It prevents abuse of power on the part of the Chief executive and his team. Accountability ensures that the public is satisfied that the government is being run efficiently and effectively. It conjures the image that the governed are not being exploited by those in power. Although there are enough constitutional provisions and administrative guidelines to checkmate government at local level, such have been jettisoned in all ramifications as the local people no longer have confidence in their leaders because of lack of accountability - especially the common practice of sharing federal allocation meant for the provision of basic need to the people among council executives and their patrons (Adekeye and Hussaini, 2020). This development, no doubt, has generated agitation among Nigerians, who have been calling for the abrogation of local government which is seen as a conduit pipe for stealing council money by few criminals. Despite being shortchanged by the state government as a result of the Joint Allocation framework, magnitude of corruption at the local government is largely due to lack of political the accountability and bureaucratic will to challenge illegalities by the elected and appointed officers at the LGs (Uguru and Ibeogu, 2014). This will be solved when there is plethora of stakeholders interested in the development of the local area. There is also the challenge of misplacement of project priority by the local government. Many of the policies and programmes initiated and implemented by the local government fails to impact positively on the basic needs of the people. This is because they are mostly initiated without consultation with the people. Siting of projects in areas or communities is done based on political party affiliation and supports and not on the need of the people. Jointly financed projects by the state and local governments type of are usually at the interest of the state government (Nweke, 2013). This state government directed programmes may not afford the local government the opportunity of having inputs in such programmes so as to benefit the local communities. Again it not only adequate for projects to be conceived and implemented in an area, one prominent challenge is that the people usually do not take ownership of the project located in their domains. But with local governance, communities take ownership of such projects, protecting them from vandalism and theft (Waziri, 2018).

#### 4. Summary of Findings and Conclusion

Decentralization policies grant local governments new powers and responsibilities in three dimensions: political, administrative, and fiscal (Benz 2002). These dimensions give local government discretionary space. Decentralization is capable of reducing poverty which can in turn result, from regional disparities, in facilitating the gradual increase in development efforts and the promotion of cooperation between the government and civil societies, while increasing transparency, accountability and the response capacity of institutions.

We found that most problems of LGs in Nigeria results from lack of full decentralization, thus the three components. Effective application of these three components would enhance the performance of LGs in achieving their constitutional mandates (Okorie et al., 2022). Also decentralization in the democratic Nigeria is missing in action due to some constitutional provisions which made the concept to principle part for academic discourse. There is no known state governor in Nigeria that allows for the application of the contents of decentralization except when the transit to the National Assembly and for those who fall out with their state governor.

Local Government can only be meaningfully autonomous when popular structures, organizations and supportive values have been created to sustain, propagate and perpetuate fair representation, constant dialogue, openness of policy making, public accountability and collective self-defense (Asaju, 2010). The quest for local government autonomy therefore should be related to the political, administrative as well as financial aspects of governmental power. The provisions in the Constitution that dictate the power and financial relationship between the various tiers of government, especially the State and the local government are deliberate (Okorie et al., 2022). They are made to serve as checks and balances; and ensure transparency and accountability, among others. But the way some sates go about it, is rather more of a punitive than corrective measure.

## 5. Recommendations/Policy Thrust Options

The study broadly recommends that effective domestication of the three components of decentralization policy at LGs, requires urgent redefinition/restructuring of current federal structure with a view to reflecting and emphasising the independence of the three tiers of government or inter-governmental relationship. Specifically we recommend that:

- **i.** States' electoral commission should be scraped to pave way for the independence of elected officials at the LG level.
- **ii.** That section---- of the 1999 Constitution be amended to establish the independence and autonomy of LGs
- **iii.** That the section 162(6) of the 1999 constitution should be amended to abolish the provision which states that: "Each State shall maintain a special account to be called "State Joint Local Government Account" into which shall be paid all allocations to the local government councils of the State from the Federation Account and from the Government of the state.
- **iv.** Labour unions should be more active in protecting members so as to strengthen the practice of bureaucratic-will among members working at the LGs to avoid punitive transfers and other forms of punishment.
- v. That the local government councils in Nigeria should be includedinRevenue Mobilization Committee.
- vi. The recent directive by the Nigeria Financial Intelligence Unit should be constitutionally supported and be made to stand above other provision which empowers State to make laws for LGs and Joint Account platform.
- vii. LGs should be constitutionally supported to collect revenue and make their budgets without interference by the State government as contained in section (7)I of the constitution.

96

#### REFERENCES

- Adegbami, A., Egbewole, K. (2022). Decentralisation and Development from Nigeria's Perspectives. Journal of Administrative Science, 19(2). 140-161.
- Adekeye, A. J., Hussaini, D. (2020). An appraisal of the legality of caretaker committee at the local government level in Nigeria's Fourth Republic. Journal of Politics and Development, 4 (2), 130-139.
- Adeyemo, D.O. (2005). Local government autonomy in Nigeria: a historical perspective. Journal of Social Sciences, 10(2), 77-87.
- Ahmad, A. (2015). Local government autonomy and its effectiveness in Nigeria. IOSR Journal of Humanities and Social Science, 20. 57-67.
- Agiri, E., Morka, B. C. (2022). Local government caretaker committees in Nigeria and their effects on socio-economic development. African Journal of Social Sciences and Humanities Research, 5 (5), 79-86.
- Akinola, S.R. (2004). Local self-governance as alternative to predatory local government in Nigeria. International Journal of Studies in the Humanities, 3(1), 47-60.
- Akpan, F., Ekanem, O. (2013). The politics of local government autonomy in Nigeria reloaded. European Scientific Journal, ESJ. 9, 35. DOI:https://doi.org/10.19044/esj.2013.v9n35p%p.
- Antwi-Boasiako, B. K. (2010). Public administration: local government and decentralization in Ghana. Journal of African Studies and Development, 2(7), 166-175.
- Asaju, K. (2010). Local government autonomy in Nigeria: politics and challenges of the 1999 constitution. International Journal of Advanced Legal Studies and Governance.1(1), 98-113.
- Awotokun, K. (2005) Local government administration under the 1999 Constitution in Nigeria. Journal of Social Science. 10(2), 129 – 134.
- Benz, A. (2002). Die territorial dimension Von verwaltung. In: Konig, K, editor. Deutsche verwaltung an der wende Zum 21. Jahrhundert Baden-Baden: Nomos.
- Bolatito S., Ibrahim, S. (2014). Challenges of local government administration in Nigeria; an appraisal of Nigerian experience. International Journal of Science and Research, 3(7), 562-567.
- Boris, O. H. (2015). Challenges confronting local government administration in efficient and effective social service delivery: the Nigerian experience. International Journal of Public Administration and Management Research, 2(5), 12-22
- Braimoh, M. E., Onuoha, Anthony, U. (2022). Revenue generation and performance in local governance in Nigeria: a survey of people's perception in selected local government areas of Edo State. Accounting and taxation review, 6 (1), 74 88.

- Cheema, G. S., Dennis, A. R. (1983). Implementing decentralization policies: An introduction." In G. Shabbir Cheema and Dennis A. Rondinelli (Eds.). Decentralization and Development: Policy Implementation in Developing Countries Beverly Hills; New Delhi: Sage Publications. pp. 9-34
- Cochrane, A. (2004). Modernisation, managerialism and the culture wars: reshaping the local welfare state in England. Local Government Studies, 30(4).
- Chukwuemeka, E., Ugwuanyi, B. I., Ndubuisi, P., Onuoha, C.E. (2014). Nigeria local government: A Discourse on the theoretical imperatives in a governmental system. African Research Review. 8. 305. 10.4314/afrrev.v8i2.18.
- Cohen, J.M., Stephen, B.P. (1999). Administrative decentralization: Strategies for developing countries. Connecticut, Kumarian Press, Inc.
- Cole, A. (2006). Decentralization in France: central steering, capacity building and identity construction. French Politics. 4(1), 31-57.
- Dickovick, J. T., Wunsch, J. S. (2014). Decentralization in Africa: The Paradox of State Strength. Colorado: Lynne Rienner Publishers.
- Diejomaoh, I., Eboh, E. (2010). Local Governments in Nigeria: relevance and effectiveness in poverty reduction and economic development. Journal of Economics and Sustainable Development, 1(1), 12-28.
- Duncan, C. (2007). Mixed Outcomes: the impact of regional autonomy and decentralization on indigenous ethnic minorities in Indonesia. Development and Change, 38. 711 - 733. 10.1111/j.1467-7660.2007.00430.x.
- Eagan, J. L. (2013). "Deliberative Democracy" www.britannica.com/EBchecked/topic/1918144/deliberativedemocracy. Accessed, 29/08/23
- Ebinger, F., Grohs, S., Reite, R. (2007). Does decentralization make a difference? National policies of institutional decentralization and their impact on local government performance: France, England and Germany compared. Report from an ongoing research project. A paper presented at the European Group of Public Administration (EGPA)'s Conference, 19- 22 September, Madrid.
- Elander, I., Montin, S. (1990). Decentralisation and Control: central-local government relations in Sweden. Policy & Politics. 18. 165-180. 10.1332/030557390782454512.
- Eme, C. I., Onwuka, C. C. (2020). Bureaucracy and challenges of good governance in Nigeria. Journal of Business and Organizational Development. 2, 37-50.
- Emezi C. (1984). Local government in historical perspective. Nigerian Journal of Public Administration and Local Government, 2(2), 50.
- Ekpo, A. (2008) 'Decentralization and service delivery: a framework', paper prepared for the African Economic Research Consortium, Nairobi.

- Fajobi, O. F (2010) X-ray of Local Government Administration in Nigeria. Ibadan: Cresthill Publishers' Ltd.
- Faguet, J. P. (2008). Decentralization's effect on public investment: evidence and policy lessons from Bolivia and Colombia. J. Development Studies, 44(8), 1100-1121.
- Fatile, J. O., Ejalonibu, G. L. (2015). Decentralization and local government autonomy: quest for quality service delivery in Nigeria. British Journal of Economics, Management & Trade 10(2), 1-21.
- Federal Government Nigeria. (1976). Guidelines to local government reforms. Kaduna: Government Printers.
- Fisher, J. (2010). Systems theory and structural functionalism. In 21st Century Political Science, a Reference Handbook. (Ed) by Jþhn T. Ishiyama and Marijke Breuning. Sage.
- Hoffmann-Martinot, V. (2006). Reform and modernization of urban government in France. In: Hoffmann-Martinot V, Wollmann H, editors. State and local government reforms in France and Germany: divergence and convergence. Wiesbaden: VS Verlag. 231-251.
- Idike, N. I. (2014). Local government and sustainable national development in Nigeria. European Scientific Journal, 10(25), 161-170.
- Igbuzor, O. (2003). Local Government Reform and Constitutional Review in Nigeria. Abuja: Centre for Democracy and Development (CDD).
- Ikemitang, S. (2013): "Local Government Autonomy: Essential For Grass Roots' Development". http://fmi.gov.ng/features/21495/. Accessed, 29/08/23
- John M. (2012). NULGE Seeks local government autonomy in constitution amendment. Available: http://www.leadership.ng/nga/arti cles/26806/nugle\_seeks, Accessed 29 August 2023.
- Joseph, I. O. (2014). Decentralization, local governance and public goods delivery in Nigeria. International Journal of Public Administration and Management Research (IJPAMR), 2(2), 48-55.
- Kelcher C. (1998). The appointed state: quasi-governmental organizations and democracy. Buckingham: Open University Press.
- Kuhlmann, S. (2008). Dezentralisierung in Frankreich: Ende Der unteilbaren Republik? Der Modern Staat dms, 1(1), 201-220. French.
- Kuhlmann S. (2009). Analyse comparative de la decentralisation en France et en allemagne. Pouvoirs Locaux. 81(2), 81-85. French
- Le Lidec, P. (2007). Le jeu du Compromis: l'Etat et les Collectivites Territoriales dans la Decentralisation en France. Revue Franqaise d'Administration Publique, 121-122 (1-2), 111-130. French
- Laksono PM, Topatimasang R (2003). We were all wrong: The seeds of peace in the Kei Archipelago. Tual Indonesia: Nen Mas II.

- Waziri, H. I. (2018). Community ownership of micro projects and sustainability of poverty reduction projects In Yobe State, Nigeria. International Journal of Humanities and Social Science Intervention. 7 (3), 44-62.
- Mukanova, N. (2008). "Local Self-Government in Kyrgyzstan Myth or Reality?" <u>http://unpanI.un.org/introduc/groups/public/documents/u n-dpadm/unpan retrieved</u> 29/08/23
- Nweke, C. A. (2013). Securing local government funds for national development: an overview. Review of Public Administration and Management, 2 (3), 217-224.
- Obisanya, A., Hassan, I. (2022). Improving local government performance through financial autonomy and accountability at Nigerian state. Journal of Public Administration, Finance and Law. 11. 222-235. 10.47743/jopafl-2022-23-19.
- Okeke, R. C. (2014). Anatomy of the Nigerian elite: interrogating a blind elite model of the elite theory. European Scientific Journal 10(4) 320-336.
- Okojie C. (2009). Decentralization and public service delivery in Nigeria. Abuja: International Food Policy Research Institute.
- Okojie, C. (2010). Decentralization and public service delivery in Nigeria. NSSP Policy Note 20. Abuja, Nigeria: International Food Policy Research Institute (IFPRI). http://ebrary.ifpri.org/cdm/ref/collection/p15738coll2/id/126907
- Okorie, O. C., Ogba, F. N., Iwuala, H. O., Arua, C., Nwankwo, F., Nwosumba, V. C. (2022). Decentralization of South Eastern Nigeria's local governments and achievement of mandates enshrined in Nigeria's 1999 Constitution. Sage, 1–17. DOI: 10.1177/21582440221089975
- Olowu, D., Wunsch, J. S. (1990). The failure of the centralized state: Institutions and selfgovernance in Africa. Boulder, CO: Westview Press.
- Olowu, D., Wunsch, J. S. (2004). Local governance in Africa: the challenges of democratic decentralization. Boulder, CO.: Lynne Rienner.
- Onah, R. (2004). "Trends in State-Local Government Financial Relations and Local Government Administration in Nigeria". Nigerian Journal of Public Administration and Local Government. XII (1) 189-198.
- Oni, E., Faluyi, O. (2018). Federalism, Military Legacies and the Restructuring Debate in Contemporary Nigeria. African Journal of Governance and Development, 7(2), 5-22.
- Permana, N. A. (2002). The revitalization of Adat councils for conflict resolution as part of regional autonomy: A case study of Bangka Island. Anthropologi Indonesia, 26(68), 74-85.
- Peters G. (2008). The Napoleonic tradition. International Journal of Public Sector Management. 21(2), 118-132.

- Plaček, M., Ochrana, F., Půček, M.J., Nemec, J. (2020). Fiscal Decentralization Reforms and Local Government Efficiency: An Introduction. In: Fiscal Decentralization Reforms. Public Administration, Governance and Globalization, vol 19. Springer, Cham. <u>https://doi.org/10.1007/978-3-030-46758-6\_1</u>
- Prud'homme, R. (1995). The dangers of decentralization. The World Bank Research Observer. 10(2), 201-220.
- Putnam, R.D. (1993). Making democracy work: civic traditions in modern Italy. Princeton: Princeton University Press.
- Reiter, R., Grohs, S., Ebinger, F., Kuhlmann, S., Bogumile, J. (2010). Impacts of decentralization: The French experience in a comparative perspective. French Politics. 8(2), 166-189.
- Sellers, J. M., Lidstrom, A. (2007). Decentralization, Local Government, and the Welfare State. Governance: An International Journal of Policy, Administration, and Institutions, 20 (4), 609–632.
- Tanzi, V. (1995). Fiscal federalism and decentralization: A review of some efficiency and macro-economic aspects. The World Bank Research Observer. 295-316.
- Thapa, I. (2020). Local government: concept, roles and importance for contemporary society. Public Administration Campus. DOI: 10.13140/RG.2.2.23009.33123.
- Thoenig, J. C. (2005). Territorial administration and political control: decentralization in France. Public Administration, 83(3), 685-708.
- Tobi, A. A. (2005) Local government and democracy in Nigeria." In Akinsanya A. A. & Ayoade, J. A. (2005) Readings in Nigerian Government and Politics. Ijebu-Ode: Gratia Association International. pp: 373-386.
- Tobi, A. A., Oikhala, G. I. (2021). Local government reforms and grassroots development in Nigeria. Journal of Administrative Science, 18(1), 113 133
- Tolu, L. (2014). Local government and rural infrastructural delivery in Nigeria. International Journal of Academic Research in Business and Social Sciences, 4. 10.6007/IJARBSS/v4-i4/771.
- Uguru, L. C., Ibeogu, A. S (2014). Effect of bureaucratic corruption and lack of public accountability on grassroots transformation in Nigeria. African Journal of Politics and Administrative Studies, 6(1), 138-150.
- Ukertor, G. M. (2009). The principles and practice of federalism and local government autonomy in Nigeria: reality or mirage? Nsukka: Chuka Educational Publishers.
- Ukonga F. (2015). Federating units of Nigeria: states Vs local government areas and other matters: Nigeria constitutional review, Frank Ukonga Lecture 17. From http://nationalpeoplesnews2.blogspot.com/ frank-ukonga-lectu... Accessed 29 August, 2023.

- Werlin, H. H. (1970). Elasticity of control: an analysis of decentralization. Journal of Comparative 185-209. Administration, 2(2),https://doi.org/10.1177/009539977000200203
- Wilson, G. (2013). The Politics of local government reforms and democratic governance in Nigerian local governments. Developing Country Studies, 3 (1), 136-143
- Wolman, H. (1990). Decentralization: What it is and Why Should We Care. In Bennet, RJ (1990) Decentralization: Local governments and markets. Clarendon Press, London, pp. 29-42.
- Wollmann, H. (1997). "Echte kommunalisierung" der verwaltungsaufgaben: Innovatives leitbild für umfassende funktionalreform? In: Landes- und kommunalverwaltung (LKV).7/4, 105-144. German
- World Bank. (1994). World Development Report 1994: Infrastructure for Development. New York: Oxford University Press.
- Yuliani, E. L. (2004, April 27-30). Decentralization, deconcentration and devolution: What do they mean? [Paper presentation]. The Interlaken Workshop on Decentralization, Interlaken, Switzerland.

http://www.cifor.org/publications/pdf\_files/interlaken/Compilation.pdf.