



## Local Government Financial Autonomy in Nigeria: A Lip Service or a Pragmatic Service

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### ABSTRACT

*There has been a debate on whether local governments have financial autonomy in Nigeria. Some school of thought believe that superior authorities have granted pragmatic autonomy including financial autonomy to local governments but some others are of the view that the autonomy is only but a lip service. This research investigated the reality or otherwise of the autonomy. Descriptive research was employed in the study and the findings show that lip service is being paid to the financial autonomy of local governments in Nigeria. In spite of federal government's commitment to realizing financial autonomy to local governments, state authorities have been a clog in the wheel. There are also some constitutional constraints to financial autonomy of the councils. The research recommended a committed constitutional review towards granting full financial autonomy to local government councils in Nigeria.*

**Keywords:** Local Government, Financial Autonomy, Lip Service, Pragmatic Service, Constitution Review

## 1. Introduction

A large percentage of Nigeria's population lives in rural areas. For governance to be brought to their doorsteps, a local government administrative system was created. Agbakoba and Ogbonna (2004) define local government as a political-administrative unit that is empowered by law to administer a specific locality. The UN Division of public administration in Ugoh and Ukpere (2009, p. 837) observes that "local government is a political sub-unit of a nation (or in a federal system, a state) which is in control of local affairs, including the powers to impose taxes or to exact labor for prescribed purposes". It is the closest government to people in Nigeria hence it is known as grassroots government. Asogwa (2013) attests that local government creation was intended to mobilize human and material resources through the involvement of the people in their areas. Akpan (1967) in Ugoh and Ukpere (2009) wrote that local government implies the breaking of a country into small units or localities for the purpose of administration in which the inhabitants of the different units or localities concerned, play a direct and full part through their elected representatives. These representatives must be responsible to the local community.

The creation of local government as the third tier of government was primarily done to facilitate the exercise of democratic self-government close to the local government and encourage initiatives and leadership potentials; involving members of the local community to mobilize human and material resources; to respond to local wishes as regards services and developmental activities; and to provide a two-way channel of communication between local and state/federal governments (FGN, 1976). Local governments play vital roles in the socio-economic development of rural and urban areas. To accomplish these roles, adequate finance is necessary. Adequate finance can only be realizable if local governments are financially autonomous. Federal and state governments in Nigeria have promised and showed commitment to granting financial autonomy to local governments to enable them to carry out effectively their constitutional duties. This research seeks to investigate therefore if local governments are indeed financially independent.

### Concept of Local Government

Local government is a system of local governance that happens when people live in a community and have sufficiently close interaction (Crawford, 1999). Local government according to Ndreu (2016) involves two basic elements: management of public services and representation of citizens. These two elements are not only distinctive elements of local government but also serve as indicators of the effectiveness of such a government. Local government is a local institution that is created to provide various public services to citizens and represent in the best way possible the will of the people (Tindal, 1977). In that line, local government is there for the simple reasons of providing various public services to citizens and ensuring the representation of the will of the people. Tindal (1977) sums it up by stating that local government is a local unit that is a legal entity that provides public services to its people within the territory where it exercises jurisdiction, but it is also a democratic institution which from the decision-making point of view, is governed by a council with representatives elected by the people who are accountable to their constituents.

Local government can be described as some government bodies elected by the people that have administrative, legislative, and executive functions on the territories under their jurisdiction. It is an authority that decides or determines certain measures within a given territory (Thapa, 2020). The author went on to describe the local government as a relatively autonomous, multi-purpose institution providing a range of services, with a tax-raising capacity and is controlled through the election of representatives to oversee the work of full-time officials. Aijaz (2007) in Thapa (2020) sees local government as part of the government of a country that 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 by the laws to local governance.

In the views of Hasluck (2010) local government is the sphere of government where local authorities are allowed by law to issue acts or decisions to adjust the way of governance. Hasluck quoted in Stewart (2000) described the local government as a government of difference, responding to different aspirations. He argued that local government must have a definite power to do things differently from that followed in other areas of the state. If some local body has in its power to govern differently from other local bodies, there we have local government. Sidgwick (2014) in his perspective considers local government as a government of some sub organs that have special powers to issue

regulations or rules within the area which they manage. In other words, the local government must have legislative authority over its domain.

Stones (1968) conceives local government as part of the governance of a country, but that deals with problems or issues of the population within a certain territory or location. In his words, the local government does the "housework" so that living can be affordable to the residents. Irrespective of the perspective local government is seen, four things are certain in the opinion of Ugoh and Ukpere (2009): First, local government is a level of government with assigned legislative and executive powers to execute and make policies covering a particular local government area; second, the constitution provides for its establishment, defines its structures, functions, power, and sources of revenue; third, the relationship between the local government and central or state government is clearly stated in the constitution; fourth, in a federal state like USA or Nigeria, local government is constitutionally recognized as the third tier government while in the unitary state like Britain, local government is an extension of the central government.

No matter the political system, however, the concept of local government remains the same. Awa (1981) opines that local government in any clime is a political authority set up as a sub-ordinate authority to disperse or decentralize political power. Wraith (1984) concurs by reiterating that the creation of local government is an act of decentralizing power, which may take the form of deconcentration or devolution. Deconcentration according to him 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. Emezi (1984) in his take defines local government as a system of local administration organized to maintain law and order in local communities and provide these communities some limited range of social services, and encourage the participation of inhabitants towards the improvement of their communities and their living conditions. Local government in this instance becomes a springboard for citizens' participation in their affairs.

Adeyemi (2019) took us back to decentralization as a key aspect in the concept of local government. He postulates that local government as a form of decentralization can be viewed from the perspectives of de-concentration and devolution (see also Wraith, 1984). Adeyemi (2019) explained that when a local government is seen as de-concentration which also can be term local administration, it means it lacks power over budgetary decisions or put succinctly, it lacks financial autonomy. Most of its key officials are appointees of the state government that are accountable to the state. Its officials are therefore not democratically elected by the people of the locality. In that instance, the local government becomes a mere administrative outpost of the state government. We see examples of this arrangement in Nigeria where state governments appoint caretaker committees for local governments that report back to them and owe their existence to them. On the other hand, devolution of the local government system entails granting political and administrative powers to local government officials that will enable them to use their initiatives. They have a relative autonomy and their mandate is generated from the people.

Eme (2009) articulated various features of local government in his work captured by Adeyemi (2009, p.163) as follows:

1. Localness. This particular feature implies that local government is the lowest tier of government; it is government at the grassroots or local level. Consequently, local government is subordinate and subservient to the federal and state governments.
2. It has a legal existence enshrined in the constitution as in Nigeria. This protects it from arbitrary actions of higher authorities. As a legal entity, it can sue or be sued and has a perpetual succession. This implies that the life of a local government does not expire with the end of each administration.
3. It enjoys substantial autonomy. Although local governments are subject to state or federal government control in certain areas, they enjoy a reasonable degree of independence in administrative and financial affairs.
4. It exists within a defined territory.
5. Local government exercises its authority over a given population. In other words, as a corporate entity, local government is created to serve citizens, residents, in a known location.

6. It exercises specific powers and performs certain functions as enshrined in the constitution or statutes (as in Nigeria).
7. The council is composed of elected representatives of the local people.
8. Local government is usually divided into departments, divisions, or units that facilitate the accomplishment of its goals, objectives, and functions.

### Roles of Local Government

Local governments are created to look after the interest of their people. They live with the people and know the problems the people are encountering. Adewunmi & Orewa (1983) suggest that local government that is seen to be functional are those that look after the welfare of her community by providing social services, maintaining law and order, and security of life and property. Local government administration is expected to play many roles which include collection of rates, radio and television licenses; enacting of local laws; establishment and maintenance of cemeteries and homes for the destitute; licensing of bicycles, trucks, wheelbarrows, etc.; establishment and maintenance of markets, motor parks, public conveniences, and slaughterhouses; construction and maintenance of local roads, naming of streets, local roads and numbering of houses; registration of birth, death, and marriages; licensing, regulation and control of the sale of liquor; provision and maintenance of refuse disposal; any other function(s) that may be conferred on a local government council by the State House of Assembly.

The functions of the local government council are enshrined in Schedule iv of the 1999 constitution as amended:

1. The main functions of a local government council are as follows:
  - a) The consideration and the making of recommendations to state Commission on economic planning or any similar body on:
    - i. The economic development of the state, particularly in so far as the areas of authority of the council and of the state are affected, and
    - ii. Proposal made by the said Commission or body;
  - b) Collection of rates, radio and television licenses;
  - c) Establishment and maintenance of cemeteries, burial grounds, and homes for the destitute or infirm;
  - d) Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheelbarrows, and carts;
  - e) Establishment, maintenance, and regulation of slaughterhouses, slaughter slabs, markets, motor parks, and public conveniences;
  - f) Construction and maintenance of roads, streets, street lightings, drains, and other public highways, parks, gardens, open spaces, or such public facilities as may be prescribed from time to time by the House of Assembly of a state;
  - g) Naming of roads and streets and numbering of houses;
  - h) Provision and maintenance of public conveniences, sewage and refuse disposal;
  - i) Registration of all births, deaths, and marriages;
  - j) Assessment of privately ed houses or tenements to levy such rates as may be prescribed by the House of Assembly of a state; and
  - k) Control and regulation of:
    - i. Out-door advertising and hoarding
    - ii. Movement and keeping of pets of all description
    - iii. Shops and kiosks
    - iv. Restaurants, bakeries, and other places for sales of food to the public
    - v. Laundries, and
    - vi. Licensing, regulation, and control of the sale of liquor.
2. The functions of a local government council include also the participation of such council in the government of a state in respect of the following matters:
  - a) The provision and maintenance of primary, adult, and vocational education;
  - b) The development of agriculture and natural resources, other than the exploitation of minerals;
  - c) The provision and maintenance of health services; and
  - d) Such other functions may be conferred on the local government council by the House of Assembly of the state.

However, Asogwa (2013) lists and explains more roles of local government councils to include: Maintaining staff welfare which he opines is the responsibility of the personnel department. They see to welfare schemes such as housing, free medical care, etc. They equally take care of staff salary payment and salary increase should equally be put into consideration. Secondly is infrastructural development. This refers to a good road network, safe drinking water, steady power supply, access to loans by the farmers to ensure continuous food supply, free housing accommodation to people, etc. It is their role to provide those social services. Thirdly and very importantly is interaction with communities and citizens. It is the role of local government administration to understand citizens' wants and needs. It must strive at constantly understanding more about its communities and giving more power and responsibilities to the local people.

Local governments are involved in new roles in these modern times. Lyons (2007) described the new role of local government as 'place-shaping'. This means the creative use of powers and authorities or influences to promote the general well-being and common good of a community and its citizens. The local government's role in the management and provision of services should include convening the works of other local agencies to pursue the well-being of citizens; providing services, or commissioning them from private and voluntary providers as appropriate in what is known as public/private partnership (PPP); and making full use of the potential of co-production (Lyons, 2007). Local government in that regard according to the author has an important part to play in contributing to our response as a society to keep challenges including building social cohesion in our communities, fostering economic prosperity, and contributing to greater environmental sustainability.

Lyons (2007) rolled out key propositions on the new roles of local government. Local governments should pursue the well-being of citizens by providing public goods and services; there should be a necessity of local choice-whereby local government engages with the local community and work with local partners to design and deliver services that meet the communities' proprieties. In a world of constrained resources, where we cannot have all that we want, there is a need for local choice to respond to pressures on resources, and through prioritization; local government must engage closely with the local public to develop a more finely grained understanding of what local people want-as citizens, service users, and as taxpayers; local government should equally liaise with central and state (in federal system) governments in dealing with the governmental needs of society. There should be a national or state coordination and approach towards collective decisions we may wish to make as a society like taxation, law and order, climate change, etc. The local government although unique is part of a single system of government (Lyons, 2007).

Thapa (2020) grades the new role of local government into political, development, and administrative roles. Politically, a local government promotes and strengthens local democracy; it provides opportunities for the exercise of democratic norms and values at the local level; it serves as a training ground for future leaders and it is the instrument for national integration. As regards the development role, the local government aims at achieving economic betterment, social harmony, uplifting of the socio-economic status of the local people, infrastructure development, participation in the development activities, etc. Administratively, the local government identifies and mobilizes in an effective and efficient manner, financial and non-financial resources of the locality. In summary, the local government system is in a strategic flux that seeks to deliver the greatest good to the greatest number in the locality.

### **Local Government Autonomy**

Local government autonomy is perceived as local self-government or grassroots democracy where the majority of the people are given the fullest opportunity to participate in their affairs and determine their destiny (Adeyemo, 2005). However, local government does not have total or complete autonomy primarily because they are not sovereign states. They receive directives and dictations from superior governments. That is why Davey (1991) notes that local autonomy is responsibilities, resources, and discretion conferred on the local authorities by superior authorities. Be that as it may, Nwabueze (1983) believes differently that local government autonomy especially in a federal system means that each government enjoys a separate existence and independence from the control of other governments. Autonomy would only be meaningful according to him in a situation whereby each level of government is not bound by the constitution to accept directives or dictation from another.

Amah (2018) captures local government autonomy in detail by noting that the term local government autonomy connotes local self-government or grass-root democracy. It connotes local government management authority with the will of its and freedom to develop policy direction and pursue its development plan free from dictation from an outside source. Local government autonomy serves not only the historical, cultural, and linguistic aspirations of local people but draws the local citizen closer to the center of power by increasing their capacity to control and participate in the decisions of government. Local autonomy can deepen democracy by bringing the government closer to the people. It increases the opportunities for political participation and thus helps foster the creation of a democratic culture in a country. Amah (2018) further stresses that locally elected leaders know their constituents better than central authorities and so are well adapted to provide the public services needed at the grass root. When things go wrong, physical proximity also makes it easier for citizens to hold local officials accountable for their performance.

Accordingly, Sasaki (1984) observes that the autonomy of local government shall possess the freedom to make integrated regional development plan including economic, social, and environmental plans, and the second being that it shall freely be able to set its priority in its budget expenditure. The fact that central and provincial governments make grants and subsidies to the local governments enables them to penetrate these local governments thereby dictating their development plans and policy directions.

According to Ndreu (2016), several conditions must be met for the autonomy of local government to be realized. These include:

- a. There should be a clear division of responsibilities between local and central/state governments.
- b. There should be a clear and easily identifiable division in borders. Citizens should know which local unit they belong and to exercise their right of choice in this unit.
- c. Each local unit needs a financial, geographic, and demographic base where it can exercise its rights and take responsibility.

This means that the unit must be able to administer the taxes collected and provide services to citizens within the financial capacity created by these taxes. The independence and autonomy of an institution are greater when it is held by its fund than when funds are provided by other levels of government. This means that if the unit is not effective in meeting the needs within its incomes, then it will have to seek additional funding from other levels, and this will lead to lower and easily vulnerable autonomy (Ndreu, 2016).

In Nigeria, local government autonomy is guaranteed in the laws of the land. One of these laws is the 1991 local government reforms embedded in the Basic Constitutional and Transitional Provision (Amendment) Decree 1991 captured by Adeyemo (2005) and states as follows:

- a. There is to be a legislature made up of elected councilors.
- b. The Executive Chairman is not to be a member of the council.
- c. Chairman to appoint supervisors from within or outside the council, (but if within the council such a councilor loses his seat immediately).
- d. Councilors to elect a council speaker.
- e. There is also to be an Executive arm consisting of a chairman, vice-chairman, secretary, and supervisors.
- f. The legislature is charged with the responsibility of law-making; debating and passing local government legislation.
- g. The legislature also will undertake the debating, approving, and possibly amending local government yearly budgets, etc.

It must be noted at this juncture that local government autonomy in Nigeria is not absolute. Sovereign states argue Adeyemo (2005) is not autonomous since they are bounded by international cooperation, commitment, laws, and treaties. Local government autonomy in Nigeria is also hindered by some constitutional provisions. Section 7(10) of the 1989 constitution stipulates that “subject to the provision of chapter viii of this constitution the House of Assembly of a state shall enact a law providing for the structure, composition, revenue and expenditure, and other financial matters, staff, meeting and other relevant matters for the local government in the state” (Adeyemo, 2005, p. 83). Decree No. 23 of 1991, section 4;221 also provided that “the executive powers of local government shall be exercised by the chairman of the local government subject to the provision of any Edict or law of the state within which jurisdiction the local government is situated (Adeyemo, 2005, p. 84).

Again, Section 34 of the Local Government (Basic Constitutional and Transitional Provisions) Decree (Decree No. 15) of 1989 empowers the President, Commander in Chief of the Armed Forces to “if he is not satisfied that the affairs of a local government are not being managed in the best interest of the community or in a way to strengthen the unity of the people of Nigeria or for any good cause”.

- A. Remove the Chairman, Vice-Chairman of the local government council from office or
- B. Dissolve the local government council and appoint an Administrator to manage the affairs of the local government until an election to the offices of Chairman, Vice-Chairman, and councilors for the local government council has been held (Adeyemo, 2005, p. 84).

Furthermore, Section 4(5) (3) (b) of the 1989 constitution also captured in Adeyemo (2005, p. 84) states that “the local government chairman’s executive power shall be so exercised as not to impede or prejudice the exercise of the executive powers of the federation or of state in which the local government area concerned is situated or to endanger the asset or investment of the government of the federation or the state government in the local government area.

These pieces of evidence of superior authorities’ interferences in local government affairs prove that local government is still striving towards full autonomy. What it enjoys, for now, is regulated autonomy.

### **Local Government Financial Autonomy**

The financial autonomy of local governments has to do with the freedom of local governments to generate revenue within its shores and outside sources and the freedom to keep and spend the revenue without external interference or influence. Okafor (2010, p. 126) conceptualizes the financial autonomy of local government to mean “the freedom to impose local taxation, generate revenue within its assigned sources, allocate its financial and material resources, determine and authorize its annual budget without external interference”. Adeyemo (2005) postulates that local government financial autonomy is the freedom the local governments have to exercise their financial authority within the confines of the constitution to enable them to discharge their constitutional responsibilities without interference or restraint from higher authorities. In that regard, if local governments are to discharge efficient and effective services to their domains, adequate financial autonomy and protection must be guaranteed. Osakede & Ijimakinwa (2014) argue that the financial autonomy of local governments would only be meaningful whereby each level of government is not constitutionally bound to accept or take directive or dictation from another.

Financial autonomy of local government entails the extent to which local governments are free from the control of the state and federal governments’ encroachment in the financial management of local affairs. In that perspective, the financial discretion which local government enjoys in regulating and managing their affairs (Agunya et al, 2013). Davey (1991) contends that the financial autonomy of local government means the power they have to take independent decisions devoid of external control. In that regard, they must garner efficient resources to meet their responsibilities. Osakede et al (2016) sum up these assertions by writing that local government financial autonomy in Nigeria’s polity refers to the relative financial independence of local government away from control by both the state and federal governments.

### **The Reality on Ground**

Since the creation of the local government system in Nigeria in 1976, they have politically and financially been under the directive of state governments. The constitution of the Federal Republic of Nigeria for instance empowers the state governments to scrutinize and approve local government budgets and expenditures through their state Houses of Assembly (Osakede et al, 2016). The most fundamental of all the controls instituted on state governments over local governments by the constitution is the State Joint Local Government Account (SJLGA). State Joint Local Government Account (SJLGA) is simply an account created specially and maintained by every state government in Nigeria where federal statutory allocations between state and local governments are made. State governments constitutionally pay 10% of their internally generated revenue to local governments. This 10% IGR is also remitted into this SJLGA. In that regard, two forms of monies are paid into this account for the use of local governments. These include: the statutory allocation from the federation account to local governments and the state’s 10% internally generated revenue. State governments went further in their financial emasculation of local government councils by establishing through their State Houses of Assembly, Edicts to create Joint Allocation Account Committee

(JAAC). JAAC is to ensure that allocations made into the state Joint Local Government Account are distributed to local government councils. The committee is composed of the Governor or his representative as the Chairman, the Chairmen of Local Government Councils in the State, the Accountant General of the State, representative of the State Revenue Board, Permanent Secretary of the Ministry of Local Government or any ministry charged with the responsibility of local government councils as the Secretary to the Committee (this does not apply to all states) (Policy and Local Advocacy Centre, 2012).

This joint account is allegedly serving as a conduit for the diversion of funds and illegal deductions of local government funds by the state government. There are instances of delayed remittance of local governments' allocations by the state governments. Sometimes, financial allocations by the state governments to local government councils are used as political leverage and control.

The Nigerian Financial Intelligence Unit, an agency of the Federal Government has however in a bid to liberate local governments from the ravenous and banditry grip of the states, commenced from 1<sup>st</sup> June 2019, a new financial regime of direct disbursement of monthly statutory allocation (Omote, 2019). This is in a bid to grant the local councils financial independence or autonomy.

This has not gone well with state governments. They have rejected this new development with all intensity and are backing it up with constitutional provisions. Omote (2019) notes in that direction that Section 2(2) of the Constitution of the Federal Republic of Nigeria CFRN (1999 as amended) provides that Nigeria is a federation consisting of states and the Federal Capital Territory. This means that the constitution recognizes only two distinct entities: The federal government and state government and Federal Capital Territory. The implication of this is that local government is an appendage of the superior authorities with no autonomy.

Local governments are discrediting that assertion. They point to a constitutional provision that contradicts Section 2(2). They point out that Section 7(1) provides that the system of local government by democratically elected local government councils is guaranteed under the constitution and Section 8 stresses that state governments shall ensure local government councils existence under a law that provides for the establishment, structure, composition, finance, and functions of such councils. State governments have argued that the implication of section 8 of the constitution is that state governments must ensure the existence of a local government system and ensure the provision of finance, structure, composition, etc. of such councils. To them, however, you look at it; local governments are meant to be a subjugation of the states.

Another weird provision of the 1999 constitution of Nigeria as amended that has also contributed to the erosion of financial autonomy and indeed political autonomy of the local government is Section 162(5). It provides that the amount standing to the credit of local government councils in the Federation Account shall also be allocated to the states for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly. As earlier noted, Section 162(6) provides also 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 the government of the state. The implication of this provision is crystal clear. Local governments are under the influence and authority of the state governments.

It is noteworthy that the present federal government administration has tried very much especially through direct disbursement of allocation to the local government councils to establish their financial autonomy. However, state governments have sabotaged this effort. They are illegally directing local government councils to account for the allocations sent to them. They remit back to them whatever they deem fit and appropriate for their use. Many state governments have gone further to take over sources of internal revenue of local government councils. In Enugu and Anambra states, for example, their state governments have taken over rent accruing from the mining of sharp sand in local governments, contracted revenues from motor parks and major markets except for operational and business permits for small scale businesses. These have further eroded the financial autonomy of local governments and depleted further their revenue.

Unless there is an honest constitutional review to change the status quo of the financial relation between local government councils and state governments, local government financial autonomy will always remain a lip service devoid of pragmatism.

### **Conclusion**

Local government in this modern era is an important system of government that is not separate but part of a single system of government. It has provided important contributions to governance and development in both developed and developing countries of the world. It is that system that allows the people of its locality to form and enforce rules and laws, redistribute its resources, manage the provision of public services, create an enabling environment for economic, social, and environmental sustainability.

For the local government to succeed in these roles, they need total autonomy (both political and financial). In that regard, a constitutional covering of local government from the overbearing influence of the state and federal governments is needed. There is a need to empower local governments to become more aware of their roles in the socio-economic development of the localities and have adequate tools to embark on it.

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