

Local government status and viability implications for Nigeria: A qualitative approach

¹Tiku Oru Takim, ²Isokon, Brown Egbe, ³Agnes Ubana Enang & ⁴Samson Uche Nwaubani

¹⁻²Department of Social Work, University of Calabar, Calabar, Nigeria

³⁻⁴Department of Public Administration, University of Calabar, Calabar, Nigeria

Corresponding email: brownisokon76@gmail.com

Abstract

The current status of local governments in Nigeria where there are tied to the apron strings of state governors has adverse implications for rural development, cutting across political, economic and social domains. This has resulted to their inability to render essential services required for rural development. The objective of this study was to determine the factors that render local governments in Nigeria non-viable and to ascertain what would make them viable as third tier governments as enshrined in the 1999 constitution of the federal republic of Nigeria. The qualitative method of data analysis was applied, using mixed methods such as Key Informant Interview (KII) and documentary method to draw data. The paper found that local governments in Nigeria are not viable due to the usurpation of their functions by state governments, fiscal imbalances, challenges arising from state local government joint accounts, formation of care taker/transition committees, and failure of the federal and state government to grant local government autonomy. Consequent upon these findings, the paper concludes that a framework that encompasses full local government autonomy, equitable sharing of federal revenue allocations and fiscal earnings among the federating units, eradication of State Local Government Joint Account and care taker committees in local government councils, sustenance of democratic structures in all local governments and the resilience to beef up internally generated revenue of local governments are recommended to make local governments viable.

Keywords: Local government viability; Local government autonomy; State local government joint account; Rural development; Rural impoverishment.

Introduction

The idea behind the creation of local government in Nigeria is for the people at the grassroots to feel the impact of governance. This is because every local government has its unique economic, social and physical characteristics and its historical tradition which are better understood by its people. Thus, the local government areas are created to provide the services which the Federal and State Governments cannot easily undertake due to their remoteness from the local communities. In many countries, local governments were created with a mandate to embark on rural transformation and for the effective delivery of social and economic services to the people, but in Nigeria, it is a third-tier of government without financial power to execute projects (Obadan, 2008). The local government is supposed to be the administration or government at the grass roots or local level, expected to meet the needs of the people, both in the villages, settlements and towns. Unfortunately, local government in Nigeria fails to be actively involved in the overall rural development objective of the federal government (Aibieyi, 2011). According to Rimmor (2008), local governments are meant to promote rural communities' sense of communality, make them cherish their existence as rural folks, their values of traditional simplicity and hospitality.

However, in Nigeria the impoverishment of local government areas has been an issue of critical concern to scholars and development experts alike. Both the federal and state governments seem not to recognize the importance of local governments as third tier government in rendering pivotal services to the grassroots. The 1999 constitutions of the Federal Republic of Nigeria spelt out in clear terms the status of local government as a third tier government, upon which they receive a statutory proportion of funds from the Federation Account. Local governments in Nigeria are meant to cater for more than 70 per cent of the Nigerian population residing in rural areas (Balotito & Ibrahim, 2012). This was also affirmed by the 2006 national census and the United Nations Development which reported that the bulk

of people in Nigeria live in the rural areas. It is the rural population that produces and supplies 80 per cent of food consumed locally and for export (Carsons, 2007). The rationale for local government councils as federating governance structures was for them to embark on rural development and meet with the socio-economic needs of rural dwellers (Okoh, 2004).

However, the situation on ground was far from the actual as most local government councils in Nigeria are treated as components or departments of state governments. For this reason, local government councils became incapacitated to embark on rural development or meet the needs of people at the grassroots. Most local government councils have little or no rural development agenda, policies and programmes due to the willful encroachments of state governments in its affairs (Osakwe & Ojo, 2016). To develop and sustain local government viability, it is imperative to develop a framework of policies, programmes and reforms that can truly facilitate local government viability in the 21st century. Thus, the objective of this study is to examine the factors that impoverish local government areas in Nigeria. Some of these factors namely failure of the federal government to grant autonomy to local government, inequity in the sharing of federal revenue allocations among the federating units, misuse of state local government joint account by state governors, non-democratisation of local governments and poor internally generated revenue base of local governments. It is also aimed at finding solutions to these teething problems devastating local governments through the building of a framework of constitutional reviews, local government reforms, policies and programmes. The findings give an insight into the potentials that lies in local government systems to enhance their viability.

Literature review

Impoverishments of local government areas in Nigeria

The greatest problem of local development has been that of low revenue base and lack of production capacities (African Development Fund, 2005). This has been heightened, among other things by the poor generation of funds that has bedeviled the local government system and the fact that a large section of the Nigerian population decided to abandon agricultural occupations for white collar jobs that are found in urban areas. Acharya (2013) posited that local government areas in Nigeria remain highly underdeveloped in comparison with urban areas. There are high level of rural underdevelopment in all the local government areas and can be identified by insufficient physical and social infrastructural amenities, communal and communal conflicts, poor road networks and absence of standard markets (Osakwe & Ojo, 2016). Most local government areas are also characterized by accelerated poverty, subsistence agriculture, and rural-urban migration, poor health care, high rate of illiteracy and short life span (Etebom & Junior, 2022).

The backwardness of rural communities in Nigeria has become more profound especially now that local governments lack the resources and capacity to develop and attain improve standard of living and to transform the lives of rural people. Most rural dwellers live below poverty line, wallowing in abject poverty, lack of good roads, poor electrification system and inadequate health system, lack of socio-economic amenities, and decayed educational and health care infrastructures (Onwualu, 2011). There are 774 local governments in Nigeria and are all in a state of dependency, completely tied to the dictates of state governors. As observed by Omede and Omede (2022) there are manifold indices of political instability, recessions, faulty electoral processes, political thuggery, youth restiveness, militancy/insurgencies, wanton destruction of lives and property, communal clashes, land disputes, chieftaincy tussles, among others in local government areas in Nigeria. The various insecurities in different parts of the country mostly occur at local government areas and spreads across the nook and breadth of society, threatening the peace and values of inhabitants of the people (Ewetan & Urhie, 2014).

It is worrisome that local government councils are incapacitated to suppress or wade off threats of insecurities at their domains simply because of dearth of funds and incapacitation (Uche, 2014).

Because of the weak security apparatus at the third tier level of government, rural folks are exposed to various forms of danger or risk of physical or communal aggression, vandalisms, invasions and terrorisms. According to Nnoli (2011) local governments in Nigeria cannot protect her citizenry from aggressions from within and without. Nwanegbo and Odigbo (2018) observed that Bokoharam insurgencies and banditry in the northeast of Nigeria threaten the peace, stability, cohesion and integration of villagers much more than urban dwellers. Most health care facilities in rural communities are in comatose and children rarely go to school due to poverty. In some local government areas, diseases and epidemics were the order of the day resulting in high rates of morbidity and mortality as well as infant mortality (Cornelius et al, 2023). The prevalence of intra and inter communal conflicts equally made life unbearable in some of the local government areas. Each day that passes, news of one rural community fighting another as a result of land disputes, chieftaincy tussles or resources control are apparent (Cornelius et al, 2023). Because of the inability of local government to meet the needs of young men and women living in rural communities, they migrate to the cities in search of job opportunities, better education and better living conditions. This had resulted to the abandonment of farm work and the consequent food shortages in our land.

Financial status of local governments

One of the recurrent problems of the third tier of government in Nigeria is the ever dwindling revenue allocation, discernible from budget deficits and paucity of funds for infrastructural development (Braithmoh et al, 2022). Due to the poor revenue allocated to local government councils, majority of them are unable to embark on rural development projects such as provision of social infrastructures. Thus, local government councils in Nigeria cannot be counted among the high-performing ones in the world, not even among the average performing ones in the third world (Aibieyi, 2011). Because of the abysmally low revenue accruing to local government councils, they are unable to impact on societal welfare or promote rural transformation. In spite of its own share of monthly allocations received from the federation account as well as the Internally Generated Revenue (IGR), state governments have continued to tamper with local government revenue, which invariably affects local government efforts to cater for the needs of rural areas. The consequence of this has been rural impoverishment and neglect. Local governments' abysmal revenue made it difficult for them to embark on meaningful development of infrastructures (Oye & Aruna, 2011). Local government sources of revenue include:

1. Revenue from the federation account: these funds are domiciled in State Local Governments Account from whence it is distributed to local governments. In all ramifications, the current revenue sharing formula is not favorable to local governments in view of their enormous functions and responsibilities (Ugwu, 2010). The poor revenue allocation to the local governments, with the exception of those littoral states, that shares 13 per cent derivation funds, has made them to be dependent on their states for bailout in turbulent times (Ugwu, 2010).
2. Share of state government revenue: Section 162 (7) of 1999 constitution stipulates that each state government shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assemble. Currently, state governments are mandated to pay 10 percent of their revenue to local government councils. According to Ola and Tonwe (2015) all the

state governments had faulted as far as the provision is concern, as this constitutional provision has not been implemented by most states in Nigeria.

3. Internal revenue drives: Akande (2012) noted that the internally generated revenue of local governments has been unimpressive due to poor revenue generation drives and corrupt practices which undermines local government viability, and causing it not to be actively functional in executing community projects.

Contentions on local government autonomy

The failure of state governments to support local government autonomy has resulted to unsettled, oppressive and devastated political quagmire at the local government levels. According to Sheen (2022) local government councils ought to have represented the powers that protect humans and property but has failed to meet with their statutory responsibilities. Also, the failure of federal government to grant local government councils full autonomy which led to the abuse of local government funds by state governors contributed to the non-viability of local governments (Ugwu, 2010). The failure of the federal government to grant full autonomy to local government, leading to the creation of state local government joint account, has created many avoidable problems ranging from infrastructural decay due to total neglect and abandonment. This has also resulted to the failure of local government councils to provide infrastructural facilities and social amenities like pipe borne waters, electricity, modern health care and education (Cornelius et al, 2023).

The fact that local government in Nigeria operates and functions under the control of the state governments made them more or less mere components of state government rather than as a third tier government. The simple reason that local government revenue from the federation account are deposited in a State Local Government Joint Account under the state government supervision gives state governors the impetus to manipulate the local government system the way they want (Ahmed et al, 2018). Today, our local governments have turn to be conduit pipes, through which state governors siphon the revenue meant for the rural people to the state. Consequently, local government councils have little or no funds to execute infrastructural developments such as roads, pipe borne water, power supply among others.

Although, the National Assembly has consistently demonstrated its support for local government autonomy, it has not taken decisive steps to ensure that local governments across Nigeria enjoy financial and administrative independence. According to Ahmed et al (2018) the national assembly recognizes the importance of empowering grassroots administration for effective governance and development, but the strings of the 1999 constitution poses an obstacle on their path to get it accomplished. For instance, the 1999 constitution created the State Local Government Joint Account where all the revenue from the federation account will be deposited before it can be shared to local government councils in each state of the federation; and the sharing of these funds has been under the watch of state governors.

Creation of States Local Government Joint Account (SLGJA):

Section 162(6) of the constitution states: "Each State shall maintain a special account to be called "State Local Government Joint 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." The purpose of this joint account for all the local governments in the state is to pool all the statutory revenue allocations from the federation account for the local government areas in a state and the share of revenues from the state itself that is supposed to also go to the local governments (Amah, 2018). It is from this account that the state is then mandated to transfer what is due to each local government council accounts.

The 1999 constitution empowers the state government to supervise local government revenue from the federation account. In most cases, the state governments make several deduction, such as counterpart funding of projects, income tax (upfront) by local government employees (payee) before remitting to councils whatever it deems fit (Orewa & Adewumi, 2012). This situation is worsened when transition committee in place of elected chairmen and councilors to run local government administration. In such a scenario, the committees more often than not pay staff salaries till the expiration of its tenure (Aliyu et al, 2013). State and local government joint account not only gave state governors the impetus to control over local government budgets but also superintend over every aspects of local government revenue mobilization and expenditure powers, including internally generated revenue (Sulaiman, 2016). No wonder each local government submit its annual budgets to the state government for scrutiny before it will be approved or not. And section 162 (8) stated that the House of Assembly of the State shall determine how the revenue of local government councils domiciled in the State Local Government Joint Account shall be distributed among the local government councils of that state.

In the pending suit brought before the Supreme Court, the federal government prays that it should be given the legal backing to transfer statutory revenue standing credit to the local governments from the federation account directly to the accounts of local government councils. In other words, it seeks for legal powers to bypass the State Local Government Joint Account and pay direct to local government accounts. Agbodike (2014) submitted that the funds transferred to the State Local Government Joint Account from the federation account is not meant to be tampered with by the states or reallocated, rather it is meant to be combined with the counterpart revenue from the state itself before the they are now transferred to the individual accounts of the local government areas.

Democratic structures at local government levels

It has become a norm in Nigeria politics to find state governors usurping the powers of local governments to the extent that they can with the connivance of State Houses of Assembly remove an elected local government chairman and replacing him with a caretaker or transition committee. Many scholars have condemned this action and seeking for governors to stop constituting caretaker committees to run the affairs of local governments as against the constitutionally recognized and guaranteed democratic system (African Development Fund, 2005). According to Anayochukwu and Ani (2021) state governors and their privies should be restrained from receiving, spending, or tampering with funds released from the federation account for the benefit of local governments when no democratically elected local government system is put in place.

In the current democratic dispensation, most local government do not have democratic structures as there are run by care taker committees appointed by state governors. According to Nobert (2023) the governor may decide to disengage any committee for any flimsy excuse. In some states, where council chairmen and councilors were elected, state governors have overwhelming control over them. Any of them that refuse to cooperate with the governors may be starved of funds or made to pay for his insubordination in any other way. According to Nobert (2023) sections 1, 4, 5, 7, and 14 of the 1999 constitution mandated state governors and State Houses of Assembly to ensure a democratic system at the third tier of government. It emphatically stipulate that governors have no powers to lawfully dissolve democratically elected local government areas.

But what is found is that state governors intrude into the local government system and determines who is elected or appointed into an office. They could sack and replace them with sole administrators or caretaker committees at will. Most disturbing is when a state governor

sack elected local government chairpersons and wards councilors and replace them with appointed loyalists mostly from his political party (Balotito & Ibrahim, 2012). Gboyega (2001) affirmed that section 7(1) of the Nigerian constitution does not give state governors and State House of Assemblies the powers to sack or suspend an elected local government chairperson or ward councilor from office or even dissolve an entire local government administration.

Furthermore, Section 8 under this constitution spelt out in clear terms that the establishments, structure, composition, finance and functions of local government councils shall follow democratic system of government (Uhunmwuango & Epelle, 2008). Therefore, the election and removal of local government chairpersons and councilors must follow the provisions of section 7(1) of the constitution which mandates state Houses of Assembly to create. This means that at all time, there must be an elected local government chairperson/vice chairperson and Ward Councilors. So, neither the State House of Assembly nor the Governor has powers to dissolve a local government council (Asaju, 2010). This is in agreement with section 4(5) of the constitution which guarantees the existence of democratically elected local government councils at all times in a local government area (Akpan & Ekanem, 2013).

Another contending issue has been whether there should be mandatory conduct of local government elections before the expiration of Local Government Area council tenure as is the case with federal and state elections. Agbonifo (2007) assert that local government elections should be conducted by the states independent electoral commissions (SIECs) before the expiration of the tenures of incumbent council chairpersons and ward councilors so as to ensure handover to elected officials upon the expiration of the tenure of a local government administration. However, Akpan and Ekanem (2013) observed that the constitution is silent on the issue of duration of the tenure of a local government council, which means it is the prerogative of the State Houses of Assembly to legislate on the tenure of office of local government elected officials.

The withholding of statutory allocation from the federation account to local governments without elected officials has been in contention for decades. The position of the federal government had been that a state that fail to put in place a democratically elected local government system cannot be entitle to the revenue credited to the local government account. However, where a state of emergency has been declared to warrant the suspension of democratic institutions in the state, such funds could be released to the state. According to Maduabuchi et al (2014) the failure of a state governor to put a democratically elected local government system in place is a deliberate subversion of the 1999 Constitution and therefore, the federal government is not obligated, under Section 162 of the Constitution, to pay state funds standing to the credit of local governments where no democratically elected local government is in place (Kyriacou et al, 2015). In other words states where there are no democratically elected local government system, should not receive any statutory revenue from the federation account into the Joint Local Government Account for the local government areas in the state.

Theoretical perspective

The Identity empowerment theory was propounded by Hall (1990). The theory describes critical and social processes that enhance the well-being of people and their optimal functioning if empowered. The theory assumes that when an individual is adequately empowered, he will be able to make meaningful commitments and undertake effective goal-oriented activities that he chooses for himself. The theory also assumes both individual and social behavior can be changed through awareness, social influences within the environment. The theory contends that individuals or the society can make constructive changes and improve their lot if they are supported or empowered. By consciously connecting personal and public

aspects of their lives, people can enlarge their world and participate in broader spheres of activities. The empowerment of people is therefore seen as a deliberate integration of their biographies with society's history, a feat that has transformed many people in their personal and social realities.

This relevance of this theory to this paper implies that local governments needed to be adequately empowered for them to be politically and financially viable. For example, if local governments are granted full autonomy and receive direct allocation from the federation account, they would be able to develop and transform rural societies. It equally implies that the quality of life of the rural poor would be changed if they are adequately empowered through the dismantling of all the hindrances to local government autonomy. In other words, by consciously recognizing local government as a third tier government that can collect federal allocation from the federation account without state government encumbrances would change the fortunes of local government areas.

Research methodology

This study adopted mixed methods of data collection comprising Key Informant Interview (KII) and documentary method. The mixed method was adopted because the authors intended to gather data from documented sources and to compliment it with first-hand information from stakeholders. In other words, the primary data collected using the KII, was used to validate and support the secondary data gathered from documentary materials. Also, while the KII gives insights of the views of some critical stakeholders like chairpersons and counselors as well as technocrats, the documentary method help to do contextual analysis of data based on logical deduction. The mixed method has helped the authors to extract valuable information and to draw inference from what was gathered. However, the documentary data formed the bulk of data used in the study. Most of the documentary was carried out with Pub Med, primarily from journal articles, Nigerian newspapers, magazines, official publications of government and textbooks. For the KII, the purposive sampling was adopted in order to target critical stakeholders that provided relevant information required for the study. The respondents were purposively selected across the six geo-political zones of Nigeria.

Research findings and discussions

1. *Determinants of local government area impoverishments:*

Creation of States Local Government Joint Account (SLGJA): The creation of states local government joint account is a major hindrance to local government viability in Nigeria. It has denied local government councils the liberty to spend the revenue received from the federation account. What is apparent is that local government annual budgets always have high recurrent with low capital expenditures, making them incapacitated to pursue rural transformation. According to section 162 (5) of the 1999 constitution, the revenue of local government councils from the Federation Account shall be in the custody of the state government for the benefit of their local government councils. The law empowers the National Assembly to determine the terms in which this fund shall be disbursed to the various states. Section 162 (6) stipulates that each state government maintains a special account to be called "State Join Local Government Account" into which the revenue from the Federation Account and from the state government shall be deposited.

2. *Potentials for local government viability*

Recognition of local government autonomy by the federal government: The recognition of local government autonomy by the federal government will necessitate local government councils to respond to the unique needs and challenges of rural communities. Consequent upon the defiant attitude of state governors and the yearnings of the grassroots for federal

government intervention on the matter, the federal government filed a suit against the governors of the 36 states of the federation, praying for the enforcement of the autonomy of administration of local government areas as stipulated in the Nigerian constitution (Nkwede et al, 2020). Associated to this suit was the issue of unlawful dissolution of democratically elected local government areas by state governors. The suit seek for an end to local government caretaker committees, insisting that the court should pronounce the local government areas as the third tier of the Nigerian federation and for them to be administered by elected officials at all times as captured in the constitution.

The financial autonomy of local government: The financial autonomy of local government has been decided in a landmark judgment delivered by a Federal High Court in Abuja. In this judgment, local governments have been granted financial autonomy, implying that a new chapter is open for local governments to become viable and justify its status as a third tier government. Henceforth, cash withdrawals from local government accounts by various state governments are considered unlawful. Besides, banks are advised not to honour transactions from joint accounts to forestall acts of money laundering and crime vulnerabilities by state governors. With this judgment, States Local Governments Joint Accounts are to receive funds and subsequently transferred to local government accounts only.

Local government financial autonomy will make local government councils viable and able to expand its tentacles in terms of community development. They can as well map out strategies to improve upon their internally generated revenue through taxations or increase existing revenue base of local governments, potentially boosting local businesses. This could also lead to economic stability, causing businesses to open up and jobs to be created. Local government councils might prioritize essential services and embark on community development projects, promoting progress and growth. Local government councils might resort to investing in agribusinesses to bridge financial gap, thereby leading to wealth creations. For instance, some local governments in Lagos, Kano and Port Harcourt were financially vibrant due to the high internally generated revenue derived from local resources and business enterprises. These local governments functions without reliance on allocations from the federating account

Certain structural changes are required to be introduced in the local government development agenda such as the provision of communication network, construction of feeder roads and bridges. With financial autonomy, local government councils would plan, execute and maintain infrastructures at the rural areas. Adequate revenue would cause rural developmental projects such as construction of accessible roads, bridges, building of public schools and health care centers implementable.

- *Proposed local government allocation account:* The National Assembly had mandated that each local government maintain a special account, to be known as the “Local Government Allocation Account”. This was to stem the abuse perpetrated by state governors and to enable them manage their finances and resources independently. It also approved the creation of the Office of Auditor General for Local Government, to be responsible for ensuring transparency and accountability in local government financial management. Furthermore, it approved the establishment of Local Government Service Commission to oversee the promotion of professionalism and meritocracy in local government administration. Indeed, if these measures approved by the National Assembly were heeded to by state governors, local governments would have been viable enough to promote grassroots development.

- *National Assembly support:* the National Assembly had consistently supported local government autonomy. Not only had it stood at enacting laws that prevent state governments from tampering with local government funds, but to ensure that such funds are utilized solely for the benefit of local governments. Also, the National Assembly had stipulated that each state should remit funds to local government councils within its jurisdiction, and to ensure a consistent flow of resources to support local development projects and services. The National Assembly had ratified various clauses and sections, including the approval of local government autonomy, which has been a longstanding demand of local government officials and stakeholders.
- *Local government revenue from the federation account:* The provisions of the 1999 Constitution actually spelt out that local government are entitled to funds derived from the federation account to enable them meet the needs of persons at the grassroots level. The federal government wants to channel the funds directly to the local government accounts to enable them execute rural development projects. By this, local government councils would likely face a financial boom to meet their financial obligations, as a substantial portion of their funding would be spent towards meeting the needs of rural dwellers. This could lead to expansion in public services, such as healthcare, education, community and infrastructure development, ultimately enhancing the quality of life for rural people.
- *Agricultural potentials:* Local government areas in Nigeria has a large proportion of land with almost 75 per cent involve in agriculture, being the most important economic sector in terms of its contribution to the GDP of the Nation after crude oil.. The agricultural potentials can contribute to local government GDP, provide employment to rural population. From agricultural inputs local governments can get enough revenue to enable it embark on rural development.
- *Fiscal discipline borrowing:* Fiscal discipline in local governments can bring about increase in economic activity, causing businesses to flourish. Local government might need to borrow funds to meet her financial obligations, resulting to the mitigation of communal clashes, land struggle and youth restiveness in local government areas. For viable local governments, local councils can adopt measures like encouraging economic growth through innovation and entrepreneurship, and foster cooperative governance through intergovernmental relations among other local government councils. The local government councils could diversify its revenue streams through investments and public-private partnerships. It could also invest in public services and development projects, while also exploring new revenue streams to support its growth and development.

Conclusion

The poor abysmal revenue accounts for the impoverishment of the local government system. This results to the under-spending of planned expenditure in the local government areas, as evidenced in the relatively low level of public investments in rural areas. Besides, low level of revenue allocations to local government councils and the abuse of State Local Government Joint Account by state governors have not favored local governments in Nigeria. indeed, the local government system is required to change its narratives through constitutional review, reforms and attitudinal change. This can be achieved through periodic workshops, conferences and seminars that are tailored towards reinforcing awareness, sensitization, advocacy and behavior change programs among stakeholders.

By the time the local government system in Nigeria are granted full autonomy with financial powers it would have witnessed a remarkable change for the better. It is imperative for local government system to be viable in order to be closer to what the 1999 constitution intended when it decided to create a third tier of government that would be closer to the grassroots. An autonomous local government system entails a governance structure with a democratically elected council in place. It equally suggests that local governments should enjoy greater financial autonomy to be viable to carry out its statutory responsibilities. To ensure that local government councils are viable, funds from the federation account should not be paid into the State Local Government Joint Account controlled by the state government. Rather, such funds should be paid directly to the different local government accounts. Another possible way of ensuring the viability of local government system is to ensure the credibility of the local government elections that states independent electoral commissions conduct. If the need be, let the Independent National Electoral Commission (INEC) be mandated to conduct local government elections.

The need for constitutional review is imperative to promote equity and justice in the distribution of national revenue to the three tier government. Also, a constitutional review can enforce social integration, and will be able to uphold its ethics and philosophy by ensuring that no federating unit get a lion share of the national revenue at the expense of others.

Through awareness creation, sensitization and enlightenment/advocacy campaigns, appropriate quarters like the national Assembly to review the current revenue allocation formula in such a way that the local government gets equitable share of the revenue given that they are closer to the people and most Nigerians live in the rural areas where basic amenities are lacking.

Local government autonomy should be enshrined to ensure that revenue allocated to local government councils are not tampered with by state governors.

Besides, the cancellation of the State Local Government Joint Account to give maximum independence and liberty to local government councils so that they can spend their revenue without state government interference is recommended.

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