

## **Local Government System in Nigeria: Legal, Fiscal and Political Overview**

**Nuruddeen Muhammad Koko<sup>1&2</sup>, Azmil Mohd Tayeb<sup>1</sup> & Siti Zuliha Razali<sup>2</sup>**

*School of Social Sciences, Department of Political Science,  
Universiti Sains Malaysia, MALAYSIA  
Department of Public Administration,  
Usmanu Danfodiyo University, Sokoto, NIGERIA  
\*email: [nmuhammadkoko@gmail.com](mailto:nmuhammadkoko@gmail.com)*

**Published:** 24 Dcember 2022

**To cite this article (APA):** Muhammad Koko, N., Mohd Tayeb, A., & Razali, S. Z. (2022). Local Government System in Nigeria: Legal, Fiscal and Political Overview. *EDUCATUM Journal of Social Sciences*, 8(2), 23–31. <https://doi.org/10.37134/ejoss.vol8.2.3.2022>

**To link to this article:** <https://doi.org/10.37134/ejoss.vol8.2.3.2022>

### **Abstract**

Since the return to civil rule in 1999, there has been sustained agitation for granting local governments autonomy as a prescription for them to deliver efficiently and effectively their assigned responsibilities. Thus, the article examines the local government system in Nigeria from both legal, fiscal, and political viewpoints. It focuses on how the context affects their structure, financial management, capacity, and performance. A combined reading of the provisions of the 1999 constitution, judicial and extra-judicial pronouncements will be revealed that everything relating to supervision, monitoring, and control of local governments in Nigeria is the prerogative of the state governments. The constitution charges the state governments to ensure their existence under a law, specifying their functions, structure, finances, and composition. Through qualitative study, drawing from the literature on the local government system in Nigeria and in-depth interviews with government officials and experts, the paper established that the extent to which state governments are administering and performing oversight activities over their local governments has significantly limited local governments in several ways. This explains the incessant agitation for granting local governments autonomy. Therefore, the paper recommends far-reaching reforms that will instil a viable local government system capable of harnessing local resources towards effective and efficient service delivery. However, it cautioned the efficacy of granting local governments autonomy as canvassed by several stakeholders, given how intertwined the assigned responsibilities of both state and local governments are.

**Keywords:** Local governments; Joint Account; Local government Autonomy; Local government Reforms

### **INTRODUCTION**

The local government system in Nigeria receives considerable attention given its pivotal role in responding to complex challenges bedevilling societies. Specifically, the role local governments play in providing essential public goods and responding to emerging problems ranging from social vices, natural disasters, food security, inclusive growth, infrastructure, hygiene, organised crimes and insecurity, changes in demographic structure, and the threat of new and emerging diseases has been widely recognised. According to Stoker (1991), the consequences of industrialisation, urbanisation in the mid-19<sup>th</sup> century resulted in additional or new responsibilities to the institutions of local government to provide public health, lighting, low-cost housing, town planning, poor relief, a wide range of welfare services and provision of education. In effect, local governments are multipurpose governments. Being the closest to the people, they will be more responsive to the particular preferences of their constituency and will be able to find new and better ways to provide public goods

(Oates, 1999). As for Tanzi (1996), local governments provide political glue, especially for countries with regional ethnic diversity.

However, in spite of the significant advantages of having an efficient and effective local government system world over, in the case of Nigeria, there is burgeoning literature on the failure of the local government system in the country. For instance, studies by World Bank (2002), Asaju (2010), Wilson (2013), and Koko, Tayeb & Razali (2021) observed the dwindling performance of local governments in Nigeria as democratic institutions and grassroots institutions for efficient and effective service delivery. On account of these apparent failures, extensive literature often attributed the challenges of Nigerian local governments to the existing structure (Hexekiah and Michael, 2021; Koko et al., 2021; Ben-Caleb, Madugba, Ajibode, and Ben-Caleb, 2021). Specifically, section 7 of the 1999 Constitution provides a local government system of democratically elected local government councils. Thus, Uwais (2005) opined that the state governments are the architects of local governments in Nigeria by virtue of section 7 of the 1999 Constitution.

Furthermore, Ebeku (1992) cited Nwabueze, a famous Constitutional expert arguing that local governments are not an independent third tier of government but only an agency or creation of the state governments. Fiscally, the local governments in Nigeria receive funding from two main sources of revenue; viz. the 20.60% Federation Account and locally generated revenues. However, the statutory allocation from the Federation Account (FA) makes up local governments' largest source of revenue. Yet, despite the funding accruing to local governments from the Federation Account (Vambe, 2018), an avalanche of empirical evidence abounds, explaining the fiscal constraints local governments face in Nigeria (Koko et al., 2021); and its consequential effect on their performance and viability. Given these, this paper examines the legal, fiscal and political context of the local government system in Nigeria and offers as recommendations far-reaching reforms to reposition local governments.

Thus, the paper is in four parts. Following this introductory part is a discourse on the legal, fiscal and political context of the local government system in Nigeria. And thirdly, the implications of the existing legal, fiscal and political context on the local government system are examined. Lastly, the concluding part highlights the proposed local government reforms to entrench a virile local government system capable of responding to the governance challenges bedevilling Nigeria and capable of responding to the emerging challenges confronting societies.

### **The Legal Context of Local government system in Nigeria**

Legally, local governments in Nigeria, just as in several other federations such as Brazil, India etc., are entities created by national constitutions. Hence, the specific sections of the 1999 constitution pertaining to local governments in Nigeria are section 3 (6), which reveals the number of local governments in the country (768 and 6 area councils) as shown in the second column of parts I and II of the first schedule. Then, section 7 (1-6) recognises the local governments and grants them entitlement to statutory allocation. Section 8 (3-6) provides procedures for creating new local governments by the Houses of Assembly of State. Lastly, section 162 (2,3,5,6 and 8) deals with the allocation of statutory revenues from the Federation Account and the State Joint Local Government Account.

Thus, the state governments were charged by section 7 to ensure the existence under a law, a system of local government by democratically elected councils, providing for their establishment, structure, composition, finance and functions (CFRN, 1999). Accordingly, Niki Tobi (JSC) regarded section 7 of the 1999 constitution as mothering the local government system in Nigeria (see *A-G Abia vs AGF*, 2006). Similarly, Ogundare (JSC) opined that ... "everything relating to local governments in Nigeria is in the province of the state governments, except for issues relating to the registration of voters and the procedure regulating elections to local government councils, and powers to make provisions for statutory allocation of revenues in the federation. Consequently, the Houses of Assembly of State are empowered to make laws for the local governments".

However, certain states pursuant to sections 7 and 8, specifically 8 (3) established additional local governments distinct from the constitutionally recognised ones by virtue of section 3 (6), and part I of the first schedule. On April 8, 2004, the President of Nigeria directed the Minister of Finance to withhold allocation from the Federation Account to states that created new local governments, such as Ebonyi, Katsina, Lagos, Nasarawa, Niger and other states that may fall into the category. The President reasoned that; it is not enough for the Houses of Assembly of State to create new local governments without resorting to the National Assembly for consequential provisions in line with section 8 (5-6).

The legality of the President's directive was tested before the Supreme court via suit number S.C. 70/2004 (A-G Lagos vs AGF, 2004 12 NWLR Pt. 833). The suit sought the Court's declaration 'whether or not there is a power vested in the President by executive or administrative action to suspend or withhold for any period whatsoever the statutory allocation due and payable to Lagos state government pursuant to sections 162 (5) of the 1999 constitution'. Whereas the federal government counterclaimed that the Lagos state government has no power or right under the 1999 constitution to abolish local government areas recognised by section 3 (6) and part I of the first schedule of the 1999 constitution by altering their names, adjusting their boundaries and dividing them into smaller units until the National Assembly acted. Delivering the lead judgement, Justice Uwais (JCN) opined that the House of Assembly of Lagos state has the right to create new local governments pursuant to sections 4 (6-7), 7 (1-6), and 8 (3) of the 1999 constitution. However, at that moment, the law creating such new local governments was inchoate, hence cannot be operative so far as the National Assembly did not make consequential provisions with respect to the names and headquarters of the newly created local governments as required by section 8 (5-6). In view of these, Suberu (2008) opined that the 1999 constitution is replete with conflicting provisions for local governments. The contradictory construction of sections 7 and 162 (pertaining to local governments) proved to be a recipe for litigation, mentioned earlier, and several others subsequently, such as AGF vs A-G Abia, 2001; A-G Ogun vs AGF, 2002; A-G Abia vs AGF, 2006 and A-G Delta vs AGF, 2006 etc.

### **The Fiscal Context of Local government system in Nigeria**

Discourse on the fiscal context of local governments in Nigeria will inevitably discuss their functional responsibilities. Because of this, Nasir (2012) postulates that the 1999 constitution provides an exclusive list of federal powers, a concurrent list of shared powers, with all residual powers going to the states, and a fourth list of local government functions. Thus, in addition to listed functions in the fourth schedule of the constitution, local governments in Nigeria are required by law to participate in the government of a state with respect to the provision and maintenance of primary, adult, and vocational education; the development of agriculture and natural resources, other than exploitation of minerals; and the provision and maintenance of health services. These notwithstanding, local governments in Nigeria are multipurpose governments because they bear the burden of the people much more than the state governments and the federal government (Koko, Mohd and Razali, 2021).

Statutorily, local governments in Nigeria have two major sources of revenue: internal and external revenue. The internal revenue sources range from taxes and rates derived from licenses, permits, dues, charges or fees specified by any bylaw, receipts from any public utility, service or undertaking, and any lawfully derived monies from other sources, especially donations by international donor agencies. Revenues realised from these sources are usually lodged in the respective local government revenue account (Koko et al., 2021). However, the greatest challenge to local governments in Nigeria is revenue administration. Several factors contributed to these myriad challenges. First, the state governments have a substantial influence in deciding the tax rates to be collected by the local governments. Secondly, most local governments and economic activities do not support optimal revenue collection. Thus, many rural-based local governments do not have a sufficient tax base except for local market activities. This challenge is more complicated given the uniform treasury system, especially in revenue administration in Nigeria's local governments. Consequent upon these, Bratton (2012) believes local governments can neither reliably extract adequate resources nor finance the delivery of their assigned responsibilities.

Similarly, Oladele (2020) opined that local governments have not been financially buoyant, hence unable to provide the needed services effectively. This is despite the internal revenue potentials available to local governments, such as property tax, tenement rates and personal income tax. However, poor administration and lack of political will also affect their effective collection.

However, since the return to civil rule in 1999, local governments were receiving their share of revenues directly into their respective accounts until the Supreme court judgment initiated against this practice by the Ogun state government against the federal government (see *AG Ogun v. AG Federation* 2002, 10, NWLR 232). Consequent to the court’s ruling, subsequent transfers of the local governments’ share were transmitted to the State Joint Local Government Account (SJLGA) established by section 162 (6) of the 1999 constitution. The section provides that each state shall maintain a special account to be called SJLGA, into which shall be paid all allocations to the local governments from the Federation Account and the state governments. By the provisions of the Allocation of Revenue (Federation Account, Etc.) Act of 1982, as amended by Decree No 106 of 1992, the states must pay 10% of their internal revenues into the joint account.

**Table 1:** Vertical Distribution of the Federation Account, 2004 to date

1	The Federal Government:	52.68%
	CRF	48.50%
	FCT	1%
	FGN share of Ecology & Derivation.	1%
	Statutory Stabilization	0.5%
	Development of Natural Resources	1.68%
2	The State Governments (36)	26.72%
3	The Local Government Councils (774)	20.60%

*Source: Treasury Circular, 2004.*

Table 1 specifies the vertical distribution of statutory revenues from the Federation Account to respective beneficiaries. However, allocation to respective local governments is governed by the constitution’s horizontal distribution criteria and the Revenue Mobilisation Allocation and Fiscal Commission (RMAFC). Impliedly, the 774 local governments receive their share in bulk and will be distributed based on the horizontal sharing formula. There are five principles guiding this distribution: equity (40%); population (30%); internal revenue generation (10%); social development factor (10%); landmass and terrain (10%). Whereas states are required to adhere to the principles while sharing for their respective local governments, they are also in view of the laws passed by their respective Houses of Assembly of State.

However, there have been considerable concerns (see Wilson 2013; Ogundipe 2016) regarding the extent to which state governments adhered to the enabling laws, especially the constitution (sections 162), Allocation of Revenue (Federation Account, Etc.) Act, and the laws validly made by their respective Houses of Assembly. Specifically, it has been asserted that the state governments often manipulate transfers due to their respective local governments, resulting in insignificant transfer differentials between local governments’ share from the Federation Account and distribution from the SJLGA. For instance, in 2005, the National Assembly passed an Act titled Monitoring of Revenue Allocation to Local Government to ensure local governments’ share of the revenue from the Federation Account is promptly paid and in compliance with enabling laws. However, the Attorney General of Abia State, followed by Delta and Lagos, filed a suit before the Supreme court via suit numbers (SC. 99/2005), SC. 121/2005) and (SC. 216/2005), respectively. The suits sought the court to determine whether the provisions, especially as contained in sections 1, 3, 6 (1), 7 and 9 of the Act are from the date of commencement, inconsistent with the provisions of sections 4, 5, 7 and 162 of the 1999 constitution.

Delivering the lead judgement, Tobi, JSC declared that the sections complained by the plaintiffs are matters in the residual list, which only the states can legislate (Koko, Mohd and Razali, 2021a), hence allowing the Act to stand on the basis of its laudable objective is tantamount to edging out the legislative powers of the Houses of Assembly of State, thus a dangerous trend to federal democracy enshrined in the constitution. Perhaps this explains the attempts in the last 4 constitutional amendment efforts by the National Assembly to aggressively pursue granting local governments autonomy by altering section 162 (5-6) that establishes the SJLGA and made it mandatory to transmit ‘amount standing to the credit of local government councils to the states for the benefit of their local government councils (CFRN, 1999). Table 2 presents some prominent bills presented and passed by both chambers of the National Assembly for amending sections of the 1999 constitution relating to local governments.

**Table 2:** *List of Bills for the Amendment of 1999 Constitutions (Sections Relating to Local Governments*

<b>S/No</b>	<b>Sponsor of the Bill</b>	<b>Title of the Bill</b>
1.	Hon. Tony Nwoye	An Act to Alter section 7 of the constitution of the Federal Republic Nigeria 1999 (As Amended) and for Related Matters.
2.	Hon. Leo Okuweh Ogur	An Act to Alter the 1999 Constitution (As Amended) and for Related Matters to Create sub section 8(b) and Section 162 so as to reinforce compliance with section 7 of the 1999 Constitution.
3.	Senator Uche Ekwunife	An Act to Alter the Provisions of sections 7 and 162 of the Constitution of the Federal Republic of Nigeria 1999 (As Amended) to Provide for Independence and Financial Autonomy of Local Government Councils in Nigeria and Related Matters.
4.	Hon. Edward Gyang Pwajok	An Act to Repeal the Local Government (Basic Constitutional and Transitional Provisions) Act and For Related Matters
5.	Hon. Benjamin I. Wayo	An Act to Prohibit Unlawful Establishment, Composition, Finance and Function of Local Government Area Councils in the Federation; Provide Punishment for Offenders and to ensure that all Local Government Area Councils in Nigeria are Composed through Democratically Elected System as Guaranteed by the Constitution and for Related Matters
6.	Sen. Ahmed Babba kaita	An Act to Alter the Provision of the Constitution of the Federal Republic of Nigeria, 1999 to Abrogate the State Joint Local Government Accounts and Empower each Local Government Council to Maintain its own Special Account and make Provisions for Saving the Federation Account before Distribution to other Levels of Government and for Related Matters

*Source: Compiled by the authors*

From the foregoing, the external revenue source to local governments is beclouded by uncertainties over whether the SJLGA is a mere channel of transmission from the Federation Account or an expenditure account in which the state governments can freely authorise expenditures. Prevailing evidence revealed that state governments operate the SJLGA as an expenditure account, especially given the necessity to streamline the economies within the state. Thus, expenditures are often incurred on behalf of the local governments by the state government to fund joint projects, especially the establishment and maintenance of post-secondary institutions, bridges, special programmes or projects deemed in the interest of the entire state. However, in most states of the federation, state governments arbitrarily make statutory and non-statutory deductions from the joint account. Hence, local governments in Nigeria, in addition to being heavily dependent on statutory transfers, are also not fiscally viable.

## **The Political Context of Local government system in Nigeria**

Section 7 of the 1999 constitution envisaged a democratically elected system of government at the local government levels, and the state governments were charged to ensure the conduct of such elections to constitute the local government councils within the state. Thus, Part II of the third schedule to the constitution establish for each state of the federation a State Independent Electoral Commission responsible for organising, undertaking and supervising all elections to local government councils within the state.

Similarly, the local government laws of states in Nigeria recognised an elected local government council to be a corporate legal authority and perpetual succession and a common seal. Accordingly, Ebeku (1992) and Oladele (2020) opined that local governments have two principal powers, legislative and executive, which hitherto never existed in the history of local government administration. The executive powers extend to the execution and maintenance of the laws enacted by the Houses of Assembly of State and Byelaws made by the council. While the legislative powers performed by the elected councillors headed by a Leader and Deputy Leader selected by the councillors within themselves are carried out through supervision and oversight of the day-to-day business of the local governments and enactment of byelaws subject to the assent of the chairman of a local government council.

However, a comparative examination of the local governments' laws across states revealed that although Nigeria operates a single-tier local government system, there are distinct peculiarities in the structure of local governments. For instance, in some state laws, the posts of supervisory councillors are filled by appointees from outside the elected council members, hence constituting the executive arm of the local governments. Whereas in other state laws, the supervisory councillors are appointed by a local government chairman from among the elected councillors. In view of this, the executive council of a local government consists of a chairman, vice-chairman and supervisory councillors. The supervisory councillors are supposedly appointees of the chairman subject to the approval of the elected councillors. As for the chairman, he is directly elected by the registered voters of the local government area through a simple majority system.

However, in most states, there are ministries for the local government responsible for reviewing the conduct and management of local governments and recruitment, discipline and promotion of staff of local governments from grade level<sup>1</sup> 7 and above. Whereas, in some states, in addition to the ministry responsible for supervising and monitoring local governments, there are established local government service commissions assigned with the responsibility of personnel training, appointment, promotion and exercising disciplinary control. In this instance, local governments do not have a fundamental say on the personnel, especially top-level management staff such as the secretary (responsible for coordinating the activities of all the departments and the day-to-day running of a council and the execution of its policies), directors, treasurers, revenue officers, accountants etc.

These notwithstanding, given the wide discretion the constitution granted to state governments over local governments, the issue of term limits for elected councils has been a serious challenge to local government administration in Nigeria. Whereas the constitution, unlike other elective positions having specified term limits of 4 years, did not specify any term limit for elected local government councils. Thus, various state laws do set the term limits and make provisions for the appointment of caretaker committees if the State Independent Election Commission cannot hold elections as at when due. Relatedly, several state governments in Nigeria were accused of desecrating the constitutional provision, supreme court judgement and the local government system. From 2002 to date, discourse on local government administration in Nigeria has been replete with instances of state governors' refusal to conduct local government elections and indiscriminate dissolution of elected councils. Perhaps, this informs why Timothy (1996:162) argued that the military governments had been more sympathetic to the integrity of local governments than civilian ones. Similarly, Odo (2014:106) opined that the military regimes have tried more to give local governments their rightful position through the revitalisation and restructuring of the system in the country.

The constitution guaranteed democratically elected local government councils. Through State Independent Electoral Commission, it charged the state governments to organise, undertake and supervise all elections to local governments within the state. The Commission is one of the three statutory bodies (the state civil service commission, the state independent electoral commission, and the state judicial service commission) established by the 1999 constitution for the states under section 197 (a-c). Thus, given the discretionary powers exercised by state governors when appointing members of the Commission, the conduct of local governments elections is often at the pleasure of the state governors. Hence, people are rarely given a chance to determine their representatives at the councils. For instance, Salaudeen (2020) lamented that there is no single state in Nigeria where the Commission conducted elections and the ruling party in the state in question did not sweep the polls. This is substantially attributed to the fact that the governors often appoint officials of the Commission that owed allegiance to him, and funding is at his sole discretion. Thus, the overbearing influence of the state governors and inconsistency in applying electoral guidelines by the Commission has continued to belittle the credibility of local government elections (Ojoye, 2018; Isah, 2021).

## **CONCLUSION**

Local governments are multipurpose governments, given their crucial roles in providing essential services to the vast majority of citizenries, especially on matters that directly affect their lives and general wellbeing. However, the local government system in Nigeria, especially since the return to civil rule in 1999, had become a subject of national discourse by scholars, practitioners and even citizens. At the tip of this discourse has been the agitation to grant local government autonomy arising from the apparent failure of the tier to efficiently and effectively discharged its constitutionally assigned responsibilities. Thus, examining the fiscal, legal and political context of local governments in Nigeria, this paper revealed that the state governments generally have overriding and far-reaching supervisory control over local governments. Therefore, the inability of state governments to effectively undertake this statutorily assigned function necessitated the agitations for granting local governments autonomy. For it is argued that if the local governments are failing, the state governments that failed them; by not adequately supervising them.

However, the agitation for granting local governments autonomy notwithstanding is an indication of a prescription to a poorly understood problem. Indeed, the context within which local governments operate is quite responsible for their apparent failure. Hence, any meaningful reform of the local government system should focus on ensuring the state governments assume their advisory and supervisory role over local governments effectively and efficiently. This is necessary considering how intertwined the responsibilities of states and local governments are in Nigeria, especially given the socio-political and historical trajectories of the federation. Therefore, considering the ambiguity of the existing revenue allocation formula, the executive arm of the federal government must discharge its constitutional responsibility of reviewing the formula to be in tune with the present realities in the federation. Secondly, the attempt by the National Assembly to review the constitution with a view to jettison the SJJGA will further throw state and local governments into torrential intergovernmental disputes. Therefore, this paper recommends granting the Houses of Assembly of State and state judiciary relative autonomy as enjoyed by their counterparts at the federal level. This way, they will be in a position to checkmate the excesses and abuse of powers being perpetrated by the executive and ensure compliance with the appropriate laws. Lastly, it is important to streamline public servants of state governments with the staff of local governments so as to conform with the provision of the 1999 constitution that defines public service of a state as that service in any capacity in respect of the government of the state such as a clerk, or other staff of the House of Assembly, companies or enterprises holds by a state or its agencies, and staff of any local government council.

## REFERENCES

- Asaju, K. (2010). Local Government Autonomy in Nigeria: Politics and Challenges of the 1999 Constitution. *International Journal of Advanced Legal Studies and Governance*, I (1).
- Attorney-General of Abia State & Ors. vs Attorney General of the Federation & 33 Ors. (2006) 7 *NILR*71.
- Attorney-General of Ogun State v Attorney-General of the Federation (2002). 18 *NWLR* (Pt 798) 232.
- Attorney-General, Lagos State Vs. Attorney-General Federation (2004) 12 *NWLR* (Pt. 833)
- Ben-Caleb, E., Madugba, J. U., Ajibode, O. O. & Ben-Caleb, J. O. (2021). Financial Autonomy and Rural development in Ogun State, Nigeria: A Stakeholder's Perspective. *Public Administration Issues*, 5 (1), 41-55. Retrieved from <https://cyberleninka.ru/article/n/financial-autonomy-and-rural-development-in-ogun-state-nigeria-a-stakeholder-s-perspective/pdf>
- Bratton, M. (2012). Citizen Perceptions of Local Government Responsiveness in Sub-Saharan Africa, *World Development*, 40(3),516-527. <https://doi.org/10.1016/j.worlddev.2011.07.003>
- CFRN (1999). *Constitution of the Federal Republic of Nigeria*
- Ebeku, K. S. A. (1992). The Separation of Powers in Local Government in Nigeria. *Journal of African Law*, 36(1), 43-51.
- Hezekiah, O. P and Michael, A I. (2021). The State-Local Government Joint Account in Nigeria: Assessment of Facts and Realities. *Review of Public Administration and Management*, 9 (292). Available at: <https://www.longdom.org/open-access/the-statelocal-government-joint-account-in-nigeria-assessment-of-facts-and-realities.pdf>
- Isah, M. (2021, August 6). The Quest for Credible LG Elections in Nigeria. *Blueprint*. <https://www.blueprint.ng/the-quest-for-credible-lg-elections-in-nigeria/>
- Koko, N. M., Tayeb, A. M., & Razali, S. Z. B. (2021) Restructuring State-Local Relations in Nigeria: Issues and Perspectives. *Malaysian Journal of Social Sciences and Humanities* 6 (8) pp. 406-415. e-ISSN : 2504-8562. DOI: <https://doi.org/10.47405/mjssh.v6i8.908>. Available at: <https://www.msocsciences.com/index.php/mjssh/article/view/908/689>
- Koko, N. M., Tayeb A.M., & Razali S. Z. B. (2021a) 'The Supreme Court and the Management of Revenue Allocation in Nigeria', A Poster Presentation at the 13<sup>th</sup> Annual Manchester Metropolitan University Postgraduate Conference, 17<sup>th</sup> March 2021. Available at <https://e-space.mmu.ac.uk/627494/>
- Nasir, J. (2012). The Distribution of Powers and Responsibilities in the Federal Republic of Nigeria. *African Journal of Federal Studies*, 2(1), 25-56.
- Oates, W. E. (1999). An Essay on Fiscal Federalism. *Journal of Economic Literature*, 37 (3) pp. 1120-1149.
- Odo, L. U. (2014). The Challenge of Local Government Autonomy in Nigeria. *International Journal Of Advanced Studies In Ecology, Development And Sustainability .*, Volume 2,(741–8763), 101–112.
- Ogundipe, S. (2016, November 30). State-Local Gov't Joint Account Must be Abolished. *Premium Times*.
- Ojoye, T. (2018, December 20). Should INEC take over the Conduct of LG Elections. *Punch*. <https://punchng.com/should-inec-take-over-the-conduct-of-lg-elections/>
- Oladele, G. A. (2020). Legal Implications of State Governments' Control over Internally Generated Revenue of Local Government Councils in Oyo State, Nigeria. *Beijing Law Review*, 11, pp. 899-910. Available at: [https://www.scirp.org/pdf/blr\\_2020121715582823.pdf](https://www.scirp.org/pdf/blr_2020121715582823.pdf)
- Salaudeen, L. (2020). How Independent are State Electoral Commissions? *The Nation*. <https://thenationonlineng.net/how-independent-are-state-electoral-commissions/>
- Stoker, G. (1991) Local Government in Context. In G. Stoker, *The Politics of Local Government*, 2<sup>nd</sup> Edition. The Macmillan Press Ltd, London.
- Suberu, R. T. (2008). The Supreme Court and Federalism in Nigeria. *The Journal of Modern African Studies*, 46 (3) 451-485. Doi:10.1017/S0022278X08003376
- Tanzi, V. (1996). Fiscal Federalism and Decentralisation: A Review of Some Efficiency and Macroeconomic Aspects. *Annual World Bank Conference*. [https://mef.gob.pe/contenidos/pol\\_econ/documentos/Fiscal\\_Federalism\\_Decentralization.pdf](https://mef.gob.pe/contenidos/pol_econ/documentos/Fiscal_Federalism_Decentralization.pdf).
- Timothy, D. M. (1996). Barriers to Local Government Capacity in Nigeria. *American Review of PublicAdministration*,26(22). <https://doi.org/https://doi.org/10.1177/027507409602600202>
- Uwais, M. L., CJN (2005). The Evolution of Constitutionalism: The Role of the Supreme Court under the 1979 and 1999 Constitutions. Inaugural Distinguished Fellow delivered 31<sup>st</sup> May 2005.
- Vambe, J. T. (2018). State-Local Relations in Nigeria and its Implication on Public Service Delivery at the Local Government Level. *American Research Journal of Humanities Social Science*, 01(04), 01-09. Retrieved from <https://www.arjhss.com/wp-content/uploads/2018/12/A130109.pdf>
- Wilson, G. (2013). The Politics of Local Government Reforms and Democratic Governance in Nigerian Local Governments. *Developing Country Studies*, 3 (1). Retrieved from <https://www.iiste.org/Journals/index.php/DCS/article/view/3892/3950>



World Bank (2002) Nigeria: State and Local Governance in Nigeria (English). Washington, DC: World Bank.  
Retrieved from <http://documents.worldbank.org/curated/en/442501468780898611/Nigeria-state-and-local-governance-in-Nigeria>.

---

<sup>i</sup> Grade level: The Nigerian civil service is structured in grade level system from grade level 01 (lowest) to grade level 17 (highest). This was proposed by the Udoji public service review in 1974, with a view to resolve the hitherto conflict between the specialist/technical cadre and the administrative cadre in the service, by instituting a unified and integrated administrative structure.