Decentralization and Local Government Autonomy: Quest for Quality Service Delivery in Nigeria

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Authors’ contributions

This work was carried out in collaboration between both authors. Author GLE designed the study, wrote the literature and the first draft of the manuscript. Author JOF managed the literature searches and reviewed the draft manuscript as well as other corrections suggested by the reviewers and managing editor(s). Both authors read and approved the final manuscript.

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ABSTRACT

Decentralization implies the existence of local government units with bodies that are democratically elected and structured, having broad autonomy and authority as well as indispensable legal, administrative and financial tools for fulfilling their mission. This paper starts by outlining the philosophical and theoretical foundation of decentralization of local administration. Drawing on historical inferences, the paper traces the national decentralization strategies and compares their impacts on public service delivery in Nigeria. The evidence in this paper suggests that local government in Nigeria is too tightly controlled from the State and therefore lagging behind in carrying out the duties allotted to it by the constitution. The paper, among others, identifies lack of autonomy as one of the biggest challenges facing Local Governments in Nigeria making them neither democratically accountable nor territorially viable. The paper concludes by suggesting that unless the Local Government is given a considerable degree of autonomy, the objectives of decentralization (especially quality local service delivery) may be difficult to realize.

Keywords: Decentralization; devolution; deconcentration; autonomy and public service delivery.

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1. INTRODUCTION

The philosophical roots of decentralization and local level administration can be traced to writings of a French philosopher Jean Jacques Rousseau. Rousseau [1], being impressed by the emerging democratic practices and principles in operation in Sweden at that time, argued that Local Government is a good training ground for democratic development and effective performance. Some other scholars after Rousseau have also argued that decentralization may result in better service delivery. In their opinion, decentralization of the provision of social services such as education, health, water and sanitation may improve service delivery.

Thus, Local governments serve as incubators for experimental policies which can then be reproduced at the national level. This formed a core philosophical basis in the opinion of Rep. Gingrich four years before he became speaker in the United States who observed that: “We must decentralize power and programs away from Washington. We must liberate individuals, neighborhoods and local and state governments so they can experiment with new and better methods of getting the job done”. The implication of this statement is that decentralization can result in transformational change both centrally and locally and in the nature of relationships across levels and sectors in any given society. Altmann et al. [2] also opine that decentralization of local governance can lead to increased efficiencies, effectiveness and economy. Besides, decentralization offers a number of benefits, according to the logic of markets. When local governments compete to attract citizens, those that fail to perform will be crowded out (Donahue [3]; Tiebout [4]). With government closer to the people, holding specific politicians accountable becomes easier too. Not only are there fewer monitoring problems but more politicians can be held responsible for their performance.

As far as the State is concerned, decentralized government may take a combination of forms which include: lower-level administrative units, regional structures and administrations, collaborative structural arrangements among clusters of municipalities and local jurisdictions and the central level, among other possible arrangements. However, in this article our focus will be on lower-level administrative units (i.e. local government) as regards what is obtainable in the 1999 Constitution of the Federal Republic of Nigeria.

It is important to emphasize here that while quality service delivery at local level has really been enhanced in most developed countries by implementation of decentralization policies, the reverse is the case in most of developing States especially Nigeria where local level of administrative units are in mere existence but not given any level of autonomy to perform. Despite decentralization’s promise for quality and affordable services and more accountable government, results in Nigeria have been mixed at best. The available literature on Nigeria decentralization policy contains many examples where decentralization has not really translated to quality service and greater accountability.

Ideally, local government is premised on the idea that it is the level of government that is better placed to effectively formulate and implement development policies and programmes that can effectively solve problems of service delivery at local level. However, this idea seems defeated by the inadequacies such as lack of autonomy and other challenges facing the local government system in Nigeria. Therefore, the starting point of this paper is that local government autonomy is often presented as a “magic bullet” that can address a wide variety of different problems in local service delivery. This article explores the driving forces behind local government autonomy and the arguments that are often presented for and against its use. The main aim is to catalogue the range of potential pressures that can lead to local government autonomy and thus create a better platform to understand how and why decentralization occurs. Specifically, our argument in this paper is that though decentralization promotes allocative and productive efficiency (quality service delivery) but only when devolution of functions occurs within an institutional environment that provides political, administrative, and financial autonomy to local governments, along with effective channels of local accountability and central oversight that local government can serve as agent of community transformation and grassroots development.

2. CONCEPTUAL EXPLORATION

Decentralization is defined in a variety of ways depending on the degree of delegation and autonomy of local actors (Werlin [5]). Some studies maintain that the concept is not easily defined; therefore, it has several dimensions and wide variety types of institutional restructuring, which encompasses the term decentralization.
Though, some scholars see it as a simple term, they argue that its simplistic generalization is sometimes too broad. Thus, decentralization is a term of rich conceptual and empirical meaning, “which can designate static fact and dynamic process and it can refer to pure ideal-type and moderate incremental change” when the rational theory of decentralization is understood in all compartments (Antwi-Boasiak [6]).

In the view of Ekpo [7] decentralization connotes the transfer of political power from central governments to sub-national governments. In principle, decentralization is perceived as a means of improving the efficiency and responsiveness of the public sector. By transferring decision making power to levels of government that are close to beneficiaries, decentralization can give citizens greater influence over the level and mix of government services they consume and greater ability to hold their officials accountable. In a similar vein, Duncan [8] observes that decentralization is a process where central government transfers political, fiscal and administrative powers to lower levels in an administrative and territorial hierarchy. Some scholars like Laksono and Topatimasang [9]; Permata [10] have even gone further to see decentralization as a panacea for regional conflicts. In theory, decentralization holds regional leaders accountable to their constituents instead of the central government.

One major problem in conceptualizing decentralization is the disagreement among scholars about what comprises it. According to a normative/legal analysis, some scholars like Cohen and Peterson [11] argue that devolution/deconcentration is not a form of decentralization. These scholars argue that both decentralization and devolution/deconcentration represent two processes enabling the transfer of competences of administrative feature from central level of the state to lower one, local communities. The differences between the two processes are presented, on one hand, in view of their purposes, at devolution/deconcentration the aim being decongestion of the state command center, and for decentralization the aim is recognition of the possibility of self-administration of the local communities. But in devolution/deconcentration, the bodies acting at local level are appointed by government and liable to government, being subordinated, while at decentralization, the local authorities are most often the outcome of local elections.

While some other scholars like Scott-Heridge [12]; Rondelli and Cheema [13]; Olowu [14] believe that decentralization comprises of three broad aspects which include deconcentration, delegation and devolution. They all argue that Deconcentration is an aspect of decentralization that refers to the transfer of state responsibilities and resources from the center to the periphery, within the same administrative system. It indicates an internal form of delegation of responsibilities among officials of the organization. The aim is to retain full control of service planning, expenditure and delivery whilst achieving greater efficiency and effectiveness. It is the weakest form of decentralization. Another aspect is known as delegation, where responsibility for decision-making and service delivery is transferred by central governments to semi-autonomous organizations not wholly controlled by it, but remained directly answerable to it for functions delegated to them. These organizations may include local government and parastatals, the private sector and non-governmental organizations (NGOs). A third major aspect of decentralization according to the above mentioned scholars is devolution. This is a situation where central government transfers authority to semi-autonomous local government bodies for decision making, resourcing, administration and delivery. These bodies are not directly accountable to central government although they have to work within statutes and rules set by it. Although these can severely constrain the actions of local government, in principle it remains primarily politically responsible to its electorate.

Following the literature on state and local government reform, national decentralization approaches can be classified into three ideal-typical forms of decentralization; these include political decentralization, administrative decentralization and administrative deconcentration (Benz [15]; Wollmann [16]). The first form, political decentralization, can be defined as the transfer of state functions that have either been located on the central level of government or its agencies, into the sphere of local government. Political decentralization means that locally legitimized bodies become competent to decide autonomously on the planning, financing and administration of their newly acquired executive functions.

The second form which is administrative decentralization marks a more moderate form of reordering intergovernmental relations. It is
defined as the concession of executive functions from the state to local administrative authorities without the assignment of locally elected bodies to decide autonomously on the purpose. Acting as agents of national governments or governmental offices, local authorities remain at least formally under the states’ full control not only for the legality but also for the functionality and the professional quality of the respective action (Wollmann [17]).

The third and the last form according to Wollmann [18] is administrative de-concentration. This is defined as the delegation of central/state functions to administrative bodies on the sub-central level of government, which are hence still part of the states’ own administration or dependent on it financially but not controlled directly. Subsumed is the delegation of central/state functions of government agencies answerable to government bodies. In their place, functions are assigned to Quasi-non-governmental Organizations, QUANGOS (Skelcher [19]).

Empirical literature does not agree on the benefits of decentralization as different studies are poles apart in their conclusions. For example, while Olowu and Wunsch [20], Putnam [21] and World Bank [22] argue that decentralization makes governments more responsive, however, Faguet [23]; Tanzi [24] and Prud’homme [25] think otherwise.

3. LOCAL GOVERNMENT

The term local government has been defined in different ways, depending on the orientation and experience of its users. However, whatever perspective or orientation we may have about its definition, local government is generally seen as the government at the local level. For instance Awa in Adeyemo [26] sees local government as “a political authority set up by a nation or state as a subordinate authority for the purpose of dispersing or decentralizing political power”. Wraith also in Adeyemo [27] also defines local government as “the act of decentralizing power, which may take the form of deconcentration or devolution. Deconcentration involves delegation of authority to field units of the same department and devolution on the other hand refers to a transfer of authority to local government units or special statutory bodies such as school boards for instance. From this perceptive, one can see local government as a lesser power in the national polity. It is an administrative agency through which control and authority relates to the people at the grassroots or periphery.

The United Nations Office for Public Administration on the other hand, sees Local Government as a political subdivision of a nation (in a federal system) state, which is constituted by law and has substantial control of local affairs including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected. It is in this similar vein that Emezi [28] describes local government as “system of local administration under local communities that are organized to maintain law and order, provide some limited range of social amenities, and encourage cooperation and participation of inhabitants towards the improvement of their conditions of living. It provides the community with formal organizational framework which enables them to conduct their affairs effectively for the general good”.

Similarly, the Guideline for Local Government Reform, FGN, [29] defines local government as government at local level exercised through representative councils established by law to exercise specific powers defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial power to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutes, that local initiative and responses to local head and conditions are maximised.

Asaju [30] observes that the implications of the above definitions are in four dimensions, these include:

- Local government must be a legal entity distinct from the state and federal government.
- Local government must be administered by democratically elected officials.
- Local government must have specific powers to perform functions assigned to it by law.
- Local government must enjoy substantial autonomy to perform array of functions, plan, formulate and execute its own policies, programmes and projects, and its
own rules and regulations as deemed for its local needs. This autonomy includes power to control its finance, recruit and discipline its staff.

The last part of the above paragraph will take us to the next concept to be defined in the present study. Thus, it is imperative for us at this junction to conceptualize local government autonomy.

4. LOCAL GOVERNMENT AUTONOMY

Autonomy as a concept seems simple in definition but more technical in application. Under a federal system it means that “each government enjoys a separate existence and independence from the control of the other governments”. It is an autonomy which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, Governor, Court, etc, but that each government must exist not as an appendage of another government but as autonomous entity in the sense of being able to exercise its own will in the conduct of its affairs free from direction of another government. Autonomy would only be meaningful in a situation whereby each level of government is not constitutionally bound to accept dictation or directive from another (Nwabueze quoted in Adeyemo [31]).

In his own contribution, Davey [32], opined that “Local autonomy is primarily concerned with the question of responsibilities, resources and discretion conferred on the local authorities. As such discretion and responsibility are at the core of local government”. This presumes that local government must possess the power to take decisions independent of external control within the limits laid down by the law.

In available literature, while some researchers believe that the consideration of local government autonomy is a question of degree, many are however of the view that within the setting of inter-governmental relations, local government is not autonomous and cannot be completely autonomous. In the first perspective, scholars averred that local government autonomy refers to the degree accorded the 3rd tier of government with respect to legal, administrative, and financial independence within constitutional limits (Ukertor [33]). But Adeyemo [34] who belong to the second school of thought argued that there can never be an absolute autonomy because of the interdependence of the three levels of government and this bring into focus the inter-governmental context of local government autonomy. The federal, state and local governments rule over the same population.

5. PUBLIC SERVICE DELIVERY

Public services contribute to the creation of a fairer, more just and adequate society. They offer security and protection to all, especially the most vulnerable and disadvantaged ones. They are the defining factors of a civilized society. Various scholars have tried to describe what constitutes public service. The modern age definition of public service is increasingly complex and blurred. For example, many would argue that bus services remain an essential public service but they are almost entirely provided by private sector, while telecommunication services are virtually provided by private businesses with the regulatory role being performed by the government. Public services can therefore be regarded as services provided by a government to its citizens either directly through the public sector or by financing and regulating private provision of services (Aldridge and Stoker [35]).

Public services were created to improve the quality of people’s lives. Keeping the user at the forefront of the debate about public services is vital. Aldridge and Stoker [36] identified some basic characteristics commonly associated with a modern public service which include:

- Reliance on tax payers’ money to establish or sustain the service through part or whole subsidy in order to contribute to community well-being.
- Accepts a different and extended type of accountability. Politicians and managers of public services have to justify why they allocate and ration resources in the way that they do and those services in turn are subject to a form of democratic accountability and scrutiny.
- Unified customer base i.e. most public services are unable to choose their customers and most customers are unable to choose their public service suppliers.
- Often exist where there is or can be no adequate market provision.

An ideal decentralized system ensures a level and combination of public services consistent with voters’ preferences while providing incentives for the efficient provision of such services. Some degree of central control or compensatory grants may be warranted in the
provision of services when spatial externalities, economies of scale, and administrative and compliance costs are taken into consideration.

6. THEORETICAL FRAMEWORK

Although there are other theories that can also be used in this paper, such as development theory, structural functionalism, local-state theory, and pluralist theory, the fact that democracy and development must be decentralized to achieve its purpose makes the decentralization theory more suitable and appropriate for this study. The theoretical argument for decentralization traces back to Madison and Rousseau, in the 17th and 18th centuries, though they had different reasons for supporting decentralization. For example, in the Federalist Papers No 39 (FP39), Madison argues that leaders must derive their powers “directly... from the great body of the people,” which means that powerful locals and “not inconsiderable...handful of ...nobles are exercising their oppression by a delegation of their powers”. Madison believes that the people at local level must be given the mandate to elect their leaders as a way of “composing independent regions, to which they respectively belong” (Wolman [37]; Rossiter [38]). Rousseau [39] also favored small government. In his view, “rulers overburdened with business, see nothing for themselves: clerks govern”. Using the Poland political system, Rousseau, who advocated for a political reformation, instructed the poles to perfect and extend the authority of their provincial parliaments to avoid the dangers of larger state bureaucracies (Rousseau [40]). By this assertion, Rousseau was insisting on the essentials of local representation (decentralization). Also, Stigler’s theory of decentralization (Stigler’s menu) identifies two principles of jurisdictional design: (1) the closer a representative government is to the people, the better it works; (2) people should have the right to vote for the kind and amount of public services they want (Stigler [41]).

Thus, while early propositions in decentralization theory were only on political representation, the modern day decentralization theory, are on both democratic principles and functional performances. For example, the decentralization theorem which was advanced by Oates, proposes that “each public service should be provided by the jurisdiction having control over the minimum geographic area that would internalize benefits and costs of such provision” (Oates [42]), base on the following:

- Local governments understand the concerns of local residents;
- Local decision making is responsive to the people for whom the services are intended, thus encouraging fiscal responsibility and efficiency, especially if financing of services is also decentralized;
- Unnecessary layers of jurisdiction are eliminated;
- Inter-jurisdictional competition and innovation are enhanced.

The theory of decentralization explains the transfer of authority and responsibility for public functions from the central government to the subordinate or quasi-independent government organizations and/or the private sector. It is concerned with how functions and responsibilities are given to different institutions from the central government for better and effective performances. Decentralization is an initiative to support the grassroots development. It is motivated by the need to improve service delivery to large populations and put in place meaningful structure to provide good governance at the local level. Decentralization, as a framework for rural development, could be explained using four major variables: participation, responsiveness, legitimacy, and liberty. Participation entails the suitability and effectiveness of the local or regional government in providing opportunities for citizens to participate in the political life of their community. The benefit of widening the scope of political participation includes the fact that it helps to create a better educated and a more informed citizenry. Responsiveness involves the closeness of the peripheral institutions to the people and their sensitivity to people’s needs. This both strengthens democratic accountability and ensures that the government responds not merely to the overall interests of society, but also to the specific needs of particular communities. Legitimacy explains the manner in which the physical distance from government affects the acceptability or rightness of its decision. Decisions made at a “local” level are more likely to be seen as intelligible and, therefore, legitimate. Liberty is protected by decentralization through the dispersion of government power, thereby creating a network of checks and balances. Peripheral bodies check
the central government, as well as each other (Heywood [43]; Rondinelli [44]; Lawal and Abegunde [45]).

7. CONSTITUTIONAL / LEGAL FRAMEWORK FOR DECENTRALIZATION AND LOCAL GOVERNMENT AUTONOMY

Historically, local government in Nigeria began with the Native Authority Act of 1916 during the colonial era of indirect rule. The Macpherson Constitution of 1951 was the first to introduce decentralization and regional autonomy where the constitution encouraged both the Eastern and Western regions to evolve local government administration. The Northern Region had a more gradual policy, being the first and most successful area for the administration of indirect rule. After the independent it was discovered that the First Republic and attendant military rule negatively affected the structure and operation of the local government (Anyaegbunan [46]). So, in a bit to ameliorate these anomalies the 1976 local government reform introduced uniform system for the whole country. In the Second Republic, the 1979 Constitution of the Federal Republic of Nigeria sustained the autonomy of the third tier momentum of the 1976 Local Government Reforms through its guarantee of a democratically elected local government system.

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

Further, about the political, administrative and even fiscal autonomy of local government, the Nigerian 1999 Constitution toed the line of the 1979 Constitution by enshrining the provision for democratically elected local government with an establishment that is well structured as well as functions that are well financed. Hence, section 7(1) emphatically holds that:

The system of local government by democratically elected local government councils is under this Constitution guaranteed; and accordingly, the Government of every State shall, subject to section 8 of this Constitution, ensure their existence under a Law which provides for the establishment, structure, composition, finance and functions of such councils (FRN 1999 Constitution [47]).

A critical look at the above provision again will clearly show that it is an enabling law that ensures the political, administrative and financial autonomy for local government councils in Nigeria.

It is imperative at this juncture, to consider the various assertions made by scholars concerning the constitutional/legal framework on political, administrative and fiscal decentralization in France, Germany and England vis-à-vis the situation in Nigeria. The unitary character of France which is based on the Jacobine state tradition is an example of a highly centralized model of public administration with local units being in a relatively weak position (Peters [48]; Hoffmann-Martino [49]; Reiter et al. [50]). Acte I of the French decentralization reforms of 1982/83, though criticized by some scholars, is said to have promoted a “system change”. That Acte abolished the states’ right to comprehensively ex-ante control the local government action and enhanced the huge transfer of competencies and resources from the state to the local authorities. Acte I, therefore is generally regarded as the first step of decentralization that moved towards a more coordinated and multi-purpose form of territorial government (Thoenig [51]; Kuhlmann [52]; Le Lidec [53]; Reiter et al. [54]).

The installation of the territorial government in France continued during the second round of decentralization reforms following the enactment of Acte II between 2003 and 2004 when a major constitutional reform was introduced under the Fifth Republican Constitution as amended. With this Acte, a truly decentralized Republic was created which allowed the department to have new competencies and resources in the field of social policy. It is instructive to note that this stage was characterized by high complexity and marked by a strengthened autonomy of local government as well as high degree of vertical integration between levels of government in different functional fields (Cole [55]; Kuhlmann [56]; Thoenig [57]; Reiter et al. [58]).
In Germany, some far-reaching rights regarding local self-government were formally granted within certain German territories following the Prussian example in 1808. This multi-functional profile was re-established and constitutionally guaranteed after the 2nd World War when territorial and administrative structures were prepared for an enduring democratic future. A ‘Continental’ feature also present in German local administration in the entanglement of state and local level in so-called “integration model” (Wollmann [59]; Ebinger, Grohs and Reiter, [60]).

During the seventies most German states conducted territorial reforms. By the different reforms paths of the states the tasks and responsibilities of local entities which are heterogeneity in size rose considerably. In some states, the position of the then bigger and more capable municipalities was strengthened by assigning them additional responsibilities. In the 1970s there was first decentralization wave in West Germany Unification of 1990 brought some new approaches in the East-German States and hence expanded responsibilities to the local level. One trait of these reforms was the delegation of consideration responsibilities on the local level while maintaining political decision making and control in the hands of the state (Ebinger, Grohs and Reiter [61]).

England’s reform record differs substantially from the Continental European countries regarding the central-local-nexus. Against the decentralization trend the ongoing weakening of local government’s functional profile as well as a tightening of supervision, regulation and intervention by the central government can be observed since early 1980’s despite their lacking constitutional status and the prevailing ultra-vires doctrine England’s local government traditionally were functionally strong and had a substantial local autonomy due to fiscal strength and their territorial scope (Ebinger, Grohs and Reiter [62]).

From the above analysis, it is discovered that two issues that have always dominated the discussion of legal/constitutional framework on local government autonomy are “Paternalism” and “Populism”. According to Bhattacharya quoted in Ukertor [63] “Paternalism refers to the view that local governments have to be regularly controlled, supervised, guided and occasionally punished to get to work. Populism on the other hand advocates and entails unbridled local democracy opposed to any form of central interference”. However, paternalism seems to be the norms in Nigeria, as local government have not enjoyed the unfretted freedom expected of them giving the level of interference by higher level of governments. This is against the resolution of the 1979 Hague conference on local authorities which resolved that local communities should preserve their independent personality and existence to the extent that they wish to do so.

8. NATURE OF DECENTRALIZATION POLICY IN NIGERIA

In the wake of widespread disappointment with the centralized state structure and the ongoing democratization process, the transfer of some power and resources from the central to the local governments and organizations has been advocated (Enemuo [64]). Many donor agencies and international financial institutions, such as the World Bank, see decentralization as a means of creating an enabling environment for development and promoting accountability. For most African governments, however, decentralization is now viewed as a strategy for mobilizing local resources and an initiative for national development. Since it has become evident that federal or state governments, alone, cannot guarantee development in the local areas, it then becomes imperative for the power, authority, and responsibility to be transferred from the central or state government to the local government for the purpose of enhancing development in the rural areas. This is important because of the remoteness of the federal government to the rural people.

Following from the above assertion, it is believed that decentralization would make the local governments more competent in the management of their own affairs. In that, decentralization provides an important opportunity for local economic initiative. This is so, because in many parts of the world, highly centralized governance systems tend to concentrate both political and economic power in the capital city of the nation. This concentration often serves to work against the interests of other cities and communities within a country. When power is highly centralized, other communities often have great difficulty in creating an enabling environment that can facilitate community and economic development (Rosenbaum [65]; Thiessen [66]).

In Nigeria, traces of decentralization dates back to a long time before independence. At
independence in 1960, Nigeria had only a central government and three regional governments, namely, the Northern, Eastern, and Western regions. The need to bring governance closer to the people led to the creation of a fourth region—the Mid-West, in 1963. However, to achieve further decentralization and enhance the federal structure of the country, Nigeria changed from a two-tiered federal arrangement comprising three unequal regions to a three-tiered federal system of a central, State and Local governments. Since then, the number of states and local governments has increased. 12 states were created out of the existing four regional structures in May 21, 1967. Seven more states and a Federal Capital Territory (FCT), Abuja, were created in 1976; in 1987 two additional states were created and yet another nine states were added on August 27, 1991. The number of states increased to the present 36 and a Federal Capital Territory (FCT) with the creation of six more states in 1995.

Following from the above therefore, it should be noted that the politics or the concept of decentralization, goes together with centralized government power. Though, decentralization is primarily a strategy for transferring authority and responsibility from the central government to sub-national (regional and district) levels of government (Ostrom [67]; Stone [68]), many African leaders only adopt the concept in theory but fail to delegate powers to the districts and regions.

Concerning Local Government administration, a new legislation came up in 1976 which attempted to impose uniformity on the structure of local government authorities, which were henceforth to be administered by councils. However, what became apparent was that, with each increase in the number of states, more local governments were created. Hence, the number of local governments increased from 449 in 1987, to 589 in 1991, to 770 in 1998 to the present 774 (Khalil and Salihu [69]). Thus, the 1999 federal constitution decentralized and distributed power among the federal, 36 states, a Federal Capital Territory, and 774 local government councils, as can be seen in Table 1.

As it is evidently shown in the Table 1, governments after governments in Nigeria have tried to grapple with the problem of decentralization and how to make local governments efficient, people-focused, development and result oriented. Thus, the major objective of the re-structuring that has taken place in Nigeria since 1946 was to decentralize governance. In fact, local government reforms of 1976 coupled with other administrative reforms were carried out to solve decentralization problem and enhance its efficiency. Under the reforms, local governments are constitutionally recognized as third tier of government in Nigeria as well as official beneficiaries from the Federation Accounts. And as a form of devolution, local government was conferred with powers to discharge specified responsibilities.

| Year | Federal government | Regional/State governments | Local governments |
|------|--------------------|---------------------------|-------------------|
| 1946 | 1                  | 4*                        | n.a               |
| 1960 | 1                  | 4*                        | n.a               |
| 1961 | 1                  | 3**                       | n.a               |
| 1963 | 1                  | 4                         | n.a               |
| 1967 | 1                  | 12                        | 299               |
| 1970 | 1                  | 12                        | 299               |
| 1971 | 1                  | 19                        | 299               |
| 1979 | 1                  | 19                        | 301               |
| 1981 | 1                  | 19                        | 703               |
| 1984 | 1                  | 19                        | 301***            |
| 1987 | 1                  | 21                        | 449               |
| 1991 | 1                  | 30                        | 500               |
| 1991 | 1                  | 30                        | 589               |
| 1996 | 1                  | 36                        | 774****           |

Source: Central Bank of Nigeria, (2000: 158);
Note: * Regions were in existence until the twelve-state structure in 1967; ** Excludes Southern Cameroon which pulled out of the federation in 1961; *** The Buhari military administration abolished LGAs created by the Shagari Administration and reverted to the 301 LGAs listed in the 1979 Constitution; **** Excluding six area councils of Federal Capital Territory (FCT)
residual functions upon formally constituted authorities, either in exclusive or concurrent capacity. Thus, the 1976 local government reform, in particular, was aimed at decentralizing some significant functions of the state government at local levels in order to harness local resources for refined development. By that objective local government status, financial resources powers, potential for self-sustenance at grassroots levels and a new approach to local government activity involving local participation in decision-making and effective service delivery were expected to be enhanced (Ekpe [70]; Okunade [71]; Ibok and Tom [72]; Lawal and Abegunde [73]).

At the actual stage, the intergovernmental setting of the Nigerian state and public service delivery is characterized by high complexity. It is as well marked by high level of control and lack of autonomy for local governments. The local governments constitute the most basic level of government which intimately involved with the rural people’s immediate environment and community and could therefore easily identify and address local needs and concerns. The constitutional allocation of functions to the three tiers of government emphasizes this role. The Nigerian 1999 constitution heaped far reaching responsibilities on the local government, though with the seeming undertone that it is an economic development partner of the state government. Thus, Section 7(3) and (2) provide that:

(3) It shall be the duty of a local government council within the State to participate in economic planning and development of the area referred to in subsection (2) of this section and to this end an economic planning board shall be established by a Law enacted by the House of Assembly of the State.

Section 7(5) of the 1999 constitution describes the functions to be conferred by Law upon local government council which shall include those set out in the Fourth Schedule to the Constitution. The main functions of a local government council are as follows:

a) The consideration and the making of recommendations to a 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) Proposals made by the said commission or body;

b) Collection of rates, radio and television licences;

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, wheel barrows and carts;

e) Establishment, maintenance and regulation of slaughter houses, 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 owned houses or tenements for the purpose of levying 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 sale 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 shall include participation of such council in the Government of a State as respects the following matters -the provision and maintenance of primary, adult and vocational education;
The development of agriculture and natural resources, other than the exploitation of materials;

b) The provision and maintenance of health services; and

c) Such other functions as may be conferred on a local government council by the House of Assembly of the State.

But the constitution which enables political, administrative and fiscal decentralization to all tiers of government also recognizes the local government as the creature of State and allows for Joint Allocation Account between the State and Local Government. Thus, despite the far-reaching provisions of the 1976 local government reforms, 1979, 1989 as well as 1999 Constitutions to guarantee local government autonomy, local government in Nigeria today both in theory and practice remains and is regarded as an appendage of the state in which they exist. This is further buttressed in the guideline for implementing the local government (Basic constitutional provisions as amended by Decree No. 27 of 1991) which states that local government in Nigeria shall be charged with, among other functions as may be assigned to it from time to time by the House of Assembly of the state in which it is situated. This means that local governments are “Subject to the authority” of the legislative arm of the state government. The limitation of the autonomy of local government as highlighted by Enejo and Isa [74]) is manifested in several other areas listed below:

1. The ministry of local government as an agency of the state exercises stringent controls on all the activities of local governments.

2. All byelaws of local governments have to be approved by the ministry of local government before they can come into force.

3. Annual estimates of local governments are subject to the approval of the ministry before they are implemented.

4. The ministry exercises very powerful control over local governments through its inspectorate division.

5. The Auditor-General for local governments at the state level carries out annual audit of local government accounts and their report are usually sent to the Auditor-General for scrutiny.

6. The state government provide local government with the financial memoranda which guides financial management at the local government level, and

7. The Local Government Service Commission which is an organ of the state government is charged with the responsibility for the appointment, promotion, training, transfer and discipline of staff of local government on grade level 07 and above. For staff on grade level 06 and below, their matters are handled by the Junior Staff Management Committee whose composition and functions are spelt out in the 1988 civil service reforms for local government. In handling personnel matters of this category of staff, the JSMC will have to notify the LGSC on major decisions affecting staff.

The above in a nutshell are characteristics of the limitations of the autonomy of local government as it relates to other tiers of government in Nigeria. Commentators on these issues of IGR are of the opinion that even though some state agencies serve as clearing house and coordinating centers on the activities of local governments, it had in many ways constituted a hindrance. This usurpation of Local Government functions and revenue sources by State Government is a serious problem that has eroded the autonomy of the Local Government. More often than not, parallel revenue boards from the states, unwittingly usurp and erode the revenue yielding areas of the Local Government. It is not uncommon to see such Boards to include market, motor parks, building plan approvals and forest royalty collection fund etc (Adeyemo [75]).

The situation in Nigeria is that local governments often do not have the resources to carry out most of their functions as the federal and state governments provide only limited funding. The state and LGA joint account is administered by the Joint Account Allocation Committee (JAAC), which determines what goes to each local government. Typically, states have joint projects with the LGAs and deduct funds for such projects through JAAC. The balance of their allocations from the federation account, which is usually only enough to pay salaries and manage administration costs, is then transferred to the LGAs. Consequently, the LGAs have a challenge financing their constitutional duties and social services.
9. DECENTRALIZATION AND LOCAL GOVERNMENT AUTONOMY AS A NEXUS FOR SUSTAINABLE INFRASTRUCTURE AND SERVICE PROVISION IN NIGERIA

The system of local governance in Nigeria as was noted earlier is based on the 1976 Local Government Reform Policy. This was fully institutionalized in the constitution in 1979. The policy established 3 tiers of governance namely, Federal, State and Local governments. Also, the decentralization policy formed the bases for both the 1979 and 1999 constitution of Nigeria (Ekwueme [76]). Thus, Nigeria just as other developing nations in Sub Saharan Africa, currently practices decentralization. However, it is important to note that the impact of decentralization on service delivery is limited and also mixed in Nigeria. Thus, there has been little empirical research in Nigeria regarding the argument that decentralization promotes quality and responsiveness public service delivery.

Most of the available researches concentrate on the effect of decentralization on expenditure allocation. Unlike in Ghana, where the 1992 constitutional recognition for decentralization has renewed interest in political decentralization in which locals often reject leaders appointed by the central government (Ayee [77]). The implication here is that there are still a lot of rifts within the tiers of government pertaining to political and administrative autonomy of local governance as well as resource control. This can be seen in various court injunctions on constitution clarifications between Local/State and State/ Federal governments of Nigeria. This has really deprived local government a greater level of autonomy, thereby rendering the decentralization policy less effective and this has negatively impacted the provision of basic infrastructural services to the people at the grassroots in Nigeria. We, thus, attempt in this segment to highlight some of the realities of implementing decentralization in order to improve service delivery in Nigeria (Ogundele and Somefun, [78]).

The desired results of decentralization are greater accountability in governance, better local participation, and improved efficiency in infrastructure and service provision. In most Western Societies, especially in Sweden and Germany, decentralization has really kept its promise as far as the strengthening of democracy at the national level is concerned. This perhaps may be due to the central governments’ commitment in favour of rural development. It has contributed toward moving away from the bias toward urban areas in matters of development in those societies. While this developmental trend is noted for most western worlds the reverse is the case generally in Africa and in Nigeria in particular.

It is important to state at this juncture that the military rulers’ in Nigeria had recognized the significance of decentralization and local government autonomy. This is true when the military introduced a unified local government system in 1976, and officially declared local government as the third tier of government with specific functions. The decree that declared local government as the third tier of government was included in the1979 constitution (and much later the1999 constitution) that anchored the transition from military to civilian rule in 1999, and can be found in the fourth schedule of the1999 constitution. From empirical evidence in extant literature, the rationale behind the declaration, principally, was to bring government closer to the people so as to engender better delivery of infrastructural services to the rural areas. It is in connection with the aforementioned rationale amongst others that several local government reforms have been initiated by successive governments to ensure that they are achieved (Olowu [79]).

The local government reforms initiated from 1986-1992 under Babangida’s regime is the most remarkable of all these reforms. The reforms comprise the Dasuki Report initiated by the Buhari administration of 1983-1985 and the Political Bureau Report, which the Babangida administration initiated in 1986 “to search for a viable political future” for Nigeria. These reforms were remarkable for a number of reasons. First, it did not only introduce, but also amplified the issue of local government financial autonomy by ensuring that local governments got their share of the “national cake” directly from the federation account; second, it abrogated the Ministry of Local Government which was unscrupulously saddled with the responsibility of posting and deployment of staff of local government service. This was to remove the political control and bureaucratic redtapeism created by the Ministries in the developmental performance of local government councils; and third, introduced the legislative and executive arms of government to the local government system in Nigeria. The reform also tacitly freed the local governments
financially from the apron string of the state governments. Arguably, the Babangida reforms that freed the local government financially from the interferences of state governments was only possible because the military administrators that oversee the administration at the state level could not defy the commander-in-chief and Head of state that appointed them in the first place (Akpan and Ekanem [80]).

No fewer than 20 states in the Nigeria under the Jonathan administration have rejected autonomy for local governments in the fourth amendment to the 1999 Constitution (as amended), passed by the Senate on Wednesday 18th February, 2015 (Aborisade [81]). The proposed amendments which were rejected had stated that:

A local government council not democratically elected shall not be recognised by all authorities and persons and shall not be entitled to any revenue allocation from the Federation Account or the state government. It shall not also exercise any function exercisable by a local government council under this Constitution or any law for the time being in force; and shall stand dissolved at the expiration of a period of four years, commencing from the date the members of the council were sworn in.

It was a surprised thing to know that in Nigeria today, 20 as against 16 states could vote against local government autonomy. The 20 states who voted against are: Akwa Ibom, Bayelsa, Borno, Cross River, Delta, Ebonyi, Ekiti, Enugu, Jigawa, Kaduna, Kano, Katsina, Kwarara, Lagos, Ondo, Osun, Rivers, Taraba, Yobe and Zamfara. States who gave the yes votes are: Adamawa, Anambra, Abia, Bauchi, Benue, Edo, Gombe, Imo, Kebbi, Kogi, Nasarawa, Niger, Ogun, Oyo, Plateau and Sokoto states (Aborisade [82]). It is rather unfortunate to learn that elected state governments could have rejected autonomy for local government. This development, no doubt is likely to serve as a stumbling block to infrastructure and service provision and consequently hinder grassroots development in Nigeria.

Local governments have important roles to play in creating positive changes in the rural and urban areas and thus speed up the pace of social, economic and political development in the country (Amujiri [83]). The 1999 Constitution of the Federal Republic of Nigeria, especially Section 7(5) as mentioned above, saddled the local governments with a number of responsibilities which include among others, the provision of public services and infrastructure such as schools, roads, health centers and potable water, markets and recreational centers. These public goods must be provided not only in sufficient quantities but also on sustainable basis. It is however regrettable to note that most local governments have performed woefully in the performance of the above mentioned constitutional responsibilities due largely to the fact that they are not politically, administratively and financially autonomous. Available evidence has indicated that this responsibility is beyond their financial or fiscal capacity.

10. CHALLENGES FACING DECENTRALIZATION POLICY IN NIGERIA

There are challenges envisaged in the new partnership for development. The first challenge is the transformation in local government from being the central player in the development and execution of policy and delivery of public goods to being what Cochrane [84] refers to as the 'strategic enabler'. This strategic enabling in local government amount to the truncation of its direct policy formulation functions towards a supportive or service role, which will reducing the power of the local government functionaries. The second challenge relates to the nature of local democratic processes. This borders on the undemocratic transfer of powers and policy making and implementation functions to some unelected group. This also brings to mind the insidious role of godfathers in Nigerian politics. Thirdly, the joint account framework that has been hijacked by the state will likely hinder the success of the local governance. Impactful programmes will be hampered by lack of financial resources from the local government which is expected to provide the larger percentage of the resources (Joseph [85]).

It has well been observed that the Nigerian decentralization policies were either very old or based on old concepts of governance. They are detailed in terms of political rights and responsibilities, governance and power devolution, financial and resources stratification. But most of them did not include organization management, service provision and most especially data management both spatial and non spatial. Such is the case of the 1976 Local Government Policy in Nigeria. Local governments in Nigeria are considerably
weakened in their functional profile not only by financial constraints but also by constitutional arrangement, which left the control of local authority in the hands of States. This has really affected functional performance in public service delivery at local level. Decision-making processes are not transparent, while accountability and control has also diminished. Thus, the three tiers of government- federal, state and local- as identified by the 1999 constitution of the Federal Republic of Nigeria is a mere recognition on paper as far as Local Government administration is concerned in Nigeria. Aside from this, over the years certain factors have been identified as hampering effective and efficient service delivery by local governance in Nigeria (Okojie [86]).

Another area of Local government autonomy has to do with the area of finance. The problem here is that State governors are fond of taking over their financial allocation and taxes, the development that has resulted in inadequate funding of this tier of government. The Constitution empowers the State to scrutinize and approve Local government budgets, and expenditure through the State House of Assembly, States have been exercising arbitrary and undue control over Local government finance through the establishment of the State Local government Joint Account. The issue of State Local government Joint Account has been a thorny issue in Local government State relationship in the Fourth Republic. This situation also brought to the fore the question of Local government autonomy. The experience with many Local government areas was that their states starve them of the statutory grant thus denying them of rendering essential services as required (Asaju [87]).

Apart from the autonomy question, another major challenge is lack of democratically elected local leaders at the grassroots. In Nigeria, the Governor of a State may refuse to conduct Local Government elections, but instead choose to rule local governments with appointed administrators, most of whom are party loyalists, friends and relations thereby turning the entire process of local governments into irrelevance schemes of things (Ukonga [88]). This same view was also corroborated by Khaleel quoted in John [89] para 2 when he observed thus:

There is no any state in Nigeria today where one form of illegality or the other is not committed with funds of local government, through over deduction of primary school teacher’s salary, spurious state/local government joint account project, sponsoring of elections, taking over the statutory functions of local government and handling them over to cronies and consultants, non-payments of pensioners and non-utilization of training fund despite the mandatory deduction of stipulated percentages for these purposes… nine states out of the 36 states of the federation have elected representatives running the affairs of their local governments. This is central to the whole problem because it is by planting stooges called caretaker committee, who neither have the mandate of the people nor the moral strength to resist the excruciating control of the state government that perpetuates the rot… In Imo State, local government workers embark on series of industrial actions to get their accumulated salaries paid, while their five years arrears of all statutory allowances are fast becoming bad debt. The drive to maximally control the local government councils is taking another dimension now, with senior officers in the councils, who are Directors of Administration, Finance and others, being removed or deployed while lesser officers who are not qualified for such positions are appointed to replace them… In Lagos State all manners of gazette, policies and laws are being produced on daily basis with intention of taking over the collection of revenue from council’s staff. In Plateau State, staff of local government are being deployed and restricted to serve only in the local government of their origin.

However, the implication of this according to Ajibulu [90] is that local government is now considered as an extension of state’s ministry. The inherent nature of this problem has caused subservience, a situation where local government waits for the next directives from states aobject of control and directives.

Another major challenge is inadequate finance. Finance is the bedrock of any organization. Aside from the fact that statutory allocations and grants from the federal and state governments to councils are inadequate, the problem is exacerbated by the low revenue generation capacity of the council. Associated with this problem is also exacerbated by frequent sundry deductions by the federal and state governments from their monthly allocations. Worst still is
failure of most state governments to fulfill their monthly statutory obligations to local government by outright refusal to remit 10% internally generated revenue accrued to the state monthly. In some situations, it has become so bad that many local councils cannot pay staff salaries not to talk about basic need provisions.

Absence/undeveloped revenue sources is yet another challenge. Where sources of revenue to local council are even viable, poor attitude to work by revenue agents hindered proper collection of revenue notably laziness at their revenue point. Worth mentioning too is insincerity by some council functionaries. Some revenue agents collect revenue without remitting it to council’s coffers. While others are in the habit of putting fake claims they never incurred. All these traumatize the already weak financial base of the council (Duru [91]).

There is also the problem of corruption. Corruption has become the order of the day in Nigeria polity. Corruption has eaten deep into the fabric of Nigeria local councils. There have been glaring cases of embezzlement and misappropriation of the councils’ funds by the official of the council. The most pathetic and painful is the sharing of federal allocation meant for the development of the area by council lords and stalwarts. These unethical conduct has rendered local council financially impotence, hence incapable of providing basic needs to it citizens.

Another major challenge that has detrimental effects on local governance is the problem of political interference as most often, public policies of the councils are politicized to serve selfish interests at the expense of general interest of the people. Appointments in the councils are sometimes based on political patronage and party affiliation thereby creating room for mediocre and nonperformance.

Frequent changes in council leadership or unstable political leadership in the local council are yet another fundamental challenge. In many instances there have been cases of arbitrary removal of local government executives. Most pathetic is the removal at will of some of the elected officials who have been replaced with appointed care-taker committees and sole administrators. This appointee serves the interest of those that appointed them instead of the interest of the local people.

There is also the problem of accountability on the part of government officials. Accountability is a powerful instrument for effective and efficient administration. It prevents abuse of power on the part of the chief executive and his team. Accountability ensures that the public is satisfied that the government is being run efficiently and effectively. It conjures the image that the governed are not being exploited by those in power. Although there are enough constitutional provisions and administrative guidelines to checkmate government at local level, but such provisions have been jettisoned in all ramifications as the local people no longer have confidence in their leaders because of lack of accountability – especially the common practice of sharing federal allocation meant for the provision of basic need to the people among council executives and their patrons. This development, no doubt, has generated agitation among Nigerians, who have been calling for the abrogation of local government which is seen as a conduit pipe for stealing council money by few criminals. Despite being shortchanged by the state government as a result of the Joint Allocation framework, the magnitude of corruption at the local government is largely due to lack of political accountability. This will be solved when there is plethora of stakeholders interested in the development of the local area.

There is also the challenge of misplacement of project priority by the local government. Many of the policies and programmes initiated and implemented by the local government fails to impact positively on the basic needs of the people. This is because they are mostly initiated without consultation with the people. Siting of projects in areas or communities is done based on political party affiliation and supports and not on the need of the people.

Jointly financed projects by the state and local governments are usually at behest of the state government. This type of state government directed programmes may not afford the local government the opportunity of having inputs in such programmes so as to benefit the local communities. Again it not only adequate for projects to be conceived and implemented in an area, one prominent challenge is that the people usually don’t take ownership of the project located in their domains. But with local governance, communities take ownership of such projects, protecting them from vandalism and theft.
The degree of negative external influence and control of local government affairs by the higher levels of government which is disgusting will be checked when there are multiple stakeholders at the local level. There are instances when the state chief executive in wild display of power has unconstitutionally dissolves the entire elected council’s officers. Such actions subvert democratic process and undermine constitutional authority at the grassroots level. The fear of the state executive constrained the local government administrators to dance to the whims and caprices of higher tiers of government. Local government will become stronger as it serves as a facilitator of network forms of local governance. This will erase the fear of irrelevance of local government institution and it been supplanted by local governance structures as it retain a significant proportion of financial and other resources in the local government.

11. CONCLUDING REMARKS

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

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

Part of the reasons for poor service delivery at local level is that, decentralization as a strategy was introduced in Nigeria without thinking through its structural functional implications. Several evidences suggest that the effectiveness of decentralization in service delivery depends on the design of decentralization and on the institutional arrangements governing its implementation. Therefore, the controversy surrounding the position of the Local Government in the 1999 constitution should without delay be resolved otherwise the autonomy and developmental efforts at the grassroots will be in jeopardy. In this regard we of the opinion that the desired development envisaged from local government council through autonomy can only be achieved if the following recommendations are taken in to consideration:

1. That the section 162(6) of the 1999 constitution should be amended to abolish the provision which states that: “Each State shall maintain a special account to be called "State Joint Local Government Account" into which shall be paid all allocations to the local government councils of the State from the Federation Account and from the Government of the State”.

2. That the roles of the National Assembly as regard the section 162(7) of the 3rd amendment should be taken with all seriousness.

3. That the local government council should be represented in Revenue Mobilization Committee.

4. That the statutory allocation standing to the credit of the local government council should be paid directly to the local government council account by the National Assembly.

5. And lastly, to ensure accountability and probity of the state governors, National Assembly should carry out audit of the state local government account of each state.

Furthermore, apart from the above major recommendations in charting pathway for local government autonomy in Nigeria, it is also imperative that the decentralization of functions should be matched by decentralization of revenue collection. In other words, the infringement on the revenue rights of local governments by the states needs to be checked. For example, state governments need to give LGAs back some sources of internal revenue generation such as liquor licensing fees and water rates.
Also, if local governments are to achieve the purpose of their creation and not to waste the meager resources at their disposal, there must be a definition of the boundaries or arena of operation of each of them. To ensure that LG authorities can generate the resources they need to discharge their duties effectively, there should be devolution of tax powers to them. Property tax and rating should be made entirely an LGA responsibility. This will include the power to assess and fix rates as well as collect taxes.

Local governments should be allowed not just to collect revenues from their assigned sources, but also to prepare, discuss and approve their annual budgets. The state control of such processes, facilitated by Section 7(i) of the constitution, needs to be reviewed in favour of allocating more resources to local governments – especially bearing in mind their closeness to the people.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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