



Imperative for Financial Autonomy of Local Government as a Tool for Grassroots Development in Nigeria

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Abstract

This study examines the imperative of financial autonomy for local governments as a tool for grassroots development in Nigeria. Using a qualitative approach and secondary data from scholarly articles, policy reports, and government publications, it finds that political interference, weak institutions, and poor revenue generation hinder local governments' ability to deliver essential services. Despite constitutional provisions, including Section 162 of the Nigerian Constitution and the 2024 Supreme Court ruling mandating direct allocation to elected local governments, implementation remains weak. Financial autonomy holds transformative potential for improving education, healthcare, and infrastructure through better resource allocation and accountability. Initiatives such as digital tax systems, Nigerian Financial Intelligence Unit guidelines, and capacity-building programs show promise but face challenges like corruption and limited capacity. The study concludes that achieving true autonomy requires systemic reforms, strict enforcement of laws, anti-corruption measures, and community engagement, recommending legislative action to curb state interference and strengthen oversight.

Keywords: Decentralization, Financial autonomy, Grassroots development, Political interference

Introduction

Local government functions at the grassroots, delivering public services and enforcing regulations within defined areas such as cities, towns, or districts. The United Nations (2007) defines it as “a political subdivision of a nation or state constituted by law and having substantial control over local affairs, including the power to impose taxes or exact labor for prescribed purposes.” A.V. Dicey (1959) describes it as the portion of government dealing mainly with matters concerning a particular district, administered by local authorities. William Riker (1964) views it as an institutional arrangement for decision-making, service delivery, and resource allocation within a defined area.

Historically, local governance dates back to ancient civilizations where communities managed their own affairs to ensure order and survival. In Greece, the polis (city-state) encouraged direct citizen participation (Oates, 1999), while the Roman Empire granted municipalities autonomy over taxation and public works. Medieval Europe saw governance shaped by feudal lords, later evolving into municipal charters that granted self-rule. England's model became globally influential, and by the 18th and 19th centuries, powers were increasingly devolved to local authorities to improve governance.

In the 20th century, local government emerged as the third tier of governance, especially in federal systems like the United States, Germany, and India. Decentralization,

championed by the UN and World Bank, was promoted as a means to strengthen democracy and reduce poverty (Rondinelli, 1981).

In Nigeria, local governments are constitutionally mandated to deliver primary education, healthcare, local infrastructure, sanitation, and civic engagement (1979 and 1999 Constitutions). Before 1976, the Native Authority (NA) system anchored in colonial indirect rule was criticized for being undemocratic (Ola, 1984). The 1976 Local Government Reform was pivotal, formally recognizing local government as the third tier, introducing a unified national structure, financial autonomy, and elected councils. This reform improved service delivery, rural development, and administrative professionalism (Arowolo, 2008).

The Babangida era (1985–1993) deepened reforms, granting full financial autonomy and conducting nationwide elections that strengthened grassroots participation (Agagu, 2004). The 1999 Constitution reaffirmed local government status, with Section 7(1) guaranteeing democratically elected councils and the Fourth Schedule outlining key responsibilities, including markets, roads, sanitation, and joint roles in education, health, and agriculture. Section 162 ensures financial provisions through the Federation Account and the State Joint Local Government Account (SJLGA).

Despite these provisions, financial and administrative autonomy remains weak. Heavy dependence on federal allocations leaves local governments vulnerable to state interference, particularly through the SJLGA, which is often used to delay or divert funds. Elected councils are sometimes dissolved and replaced with caretaker committees, undermining accountability. Fiscal federalism theory supports decentralizing resources to improve efficiency and responsiveness (Ojo, 2016), yet internal revenue generation remains low due to limited capacity.

The absence of financial control hampers service delivery, fosters corruption, and perpetuates underdevelopment (Ekpo, 2020). Reforms such as the 2019 Nigerian Financial Intelligence Unit (NFIU) directive which prohibits states from tampering with local allocations have faced resistance, underscoring the need for stronger enforcement (Adeyemi, 2021). Challenges include constitutional ambiguities, political interference, weak institutional capacity, and internal corruption (Ajayi & Ojo, 2022).

Achieving true financial autonomy is a developmental necessity. It would empower local governments to deliver services efficiently, promote accountability, and advance sustainable grassroots development. This study examines financial autonomy as a tool for grassroots development in Nigeria, identifying its benefits, challenges, and strategies for effective implementation.

Aims of study

The aims of the study are:

- i. Examine the relationship between financial autonomy and the functional capacity of local governments in delivering essential services to their communities.

- ii. To identify and analyze the major obstacles that hinder local governments in Nigeria from attaining financial independence.
- iii. To explore the impact of financial autonomy on the ability of local governments to drive grassroots development in key sectors
- iv. To evaluate the effectiveness of strategies and policies introduced to strengthen the financial autonomy of local governments in Nigeria

Research Questions

The study seeks to provide answer to the following research questions:

- i. How does the lack of financial autonomy affect the ability of local governments to deliver public goods and services effectively?
- ii. What are the key challenges faced by local governments in achieving financial independence in Nigeria?
- iii. How does financial autonomy influence grassroots development in areas such as education, healthcare, and infrastructure?
- iv. What measures have been implemented to enhance financial autonomy for local governments in Nigeria?

Methodology

This study adopts a qualitative method to examine the imperative of financial autonomy for local governments as a tool for grassroots development in Nigeria. The approach was chosen for its ability to explore complex socio-economic and political issues in depth, offering rich insights into challenges and opportunities. Relying on secondary sources such as scholarly articles, government publications, policy reports, and other relevant documents the study builds a comprehensive understanding of the subject.

A thematic analysis was employed to systematically review and code data, identifying recurring themes and patterns related to financial autonomy and its impact on grassroots development. Key focus areas include the degree of financial independence, barriers to autonomy, its influence on service delivery, and the effectiveness of current policies and reforms.

To ensure credibility and reliability, the study used triangulation of data sources, maintained transparency in collection and analysis, and critically assessed the limitations of secondary data. Combining theoretical perspectives with practical examples, the methodology provides a robust foundation for understanding how financial autonomy can drive sustainable grassroots development in Nigeria.

Conceptual Clarification

For better understanding of the topic of the study, the study engaged in clarification of key concept such as financial autonomy, local government and grassroots development.

Concept of Financial Autonomy

The concept of financial autonomy refers to the capacity of a governmental unit, such as local government, to generate, allocate, and manage financial resources independently, without undue interference from higher levels of government. Financial autonomy is crucial for local governments as it determines their ability to address local needs effectively and implement development programs. It encompasses various dimensions, including revenue generation, fiscal management, and financial decision-making (Eze & Ani, 2020). Further clarification of the study, In the Nigerian context, financial autonomy is often constrained by constitutional provisions and state-level controls, which limit the ability of local governments to function independently.

Concept of Local government

The concept of Local government represents the third tier of government, responsible for administering governance at the grassroots level. It is established to ensure that governance is brought closer to the people, facilitating the efficient delivery of public services such as education, healthcare, and infrastructure development (Adewumi & Oladosun, 2019). According to Section 162(3) of the 1999 Constitution of Nigerian delineates the powers and responsibilities of local governments, but significant challenges, such as financial dependency on state governments, impede their effectiveness. Thus, the imperative for financial autonomy is closely tied to the constitutional and political framework within which local governments operate.

Concept of Grassroot Development

Grassroots development focuses on improving the socio-economic well-being of communities by enhancing access to basic services and opportunities through locally driven initiatives. Local governments are central to this process, implementing projects to improve living conditions (Oni, 2021). Without financial autonomy, they cannot fulfil their mandate, leaving communities underserved. In Nigeria, grassroots development adopts a bottom-up approach where communities identify needs, mobilize resources, and implement tailored solutions. It values local knowledge, participatory decision-making, and sustainable change over top-down directives (Odo, 2014).

This empowers citizens, ensures responsive governance, and strengthens local institutions as drivers of rural development. By transferring power and resources to local authorities, government can reduce poverty, improve education, healthcare, and infrastructure, and promote self-reliance. Effective grassroots development fosters accountability, transparency, and participation. Financial autonomy enhances the ability of local governments to plan, finance, and execute projects aligned with community needs, leading to more sustainable and impactful development outcomes (Egwemi & Odo, 2013).

Theoretical Framework

This study adopts Community Power Theory and Decentralization Theory to explain the necessity of financial autonomy for local governments as a tool for grassroots

development in Nigeria. Both stress the role of local governance in promoting participation, empowerment, and responsiveness while countering centralized control.

Community Power Theory, proposed by Dahl (1961), examines how power distribution within a community shapes decision-making and priorities. Applied to Nigeria, it suggests that financial autonomy allows local governments to align decisions with community needs, free from dependence on state funding. With budgetary control, they can prioritize healthcare, education, and infrastructure, reduce political interference, and improve accountability.

Decentralization Theory, advanced by Rondinelli (1981), advocates transferring decision-making from central to local authorities to enhance democratic governance and equitable development. Financial autonomy is central, enabling local governments to independently finance and execute projects tailored to local needs without undue interference.

The 2024 Supreme Court ruling granting local governments direct access to Federation Account funds reinforces this principle, ensuring fiscal independence, stronger resource management, and better service delivery.

Both theories affirm that financial autonomy is crucial for enabling local governments to address unique challenges, foster transparency, and deliver targeted socio-economic improvements in grassroots communities.

Literature Review

Local governments in Nigeria are positioned as the third tier of governance, intended to address local challenges through effective governance and the provision of services that directly impact the lives of ordinary citizens. However, the issue of local government autonomy, particularly financial autonomy, has been a central debate in Nigeria's governance structure, with significant implications for grassroots development.

Nature and Function of Local Government in Grassroots Development

The nature of local government in Nigeria is defined by its role as the closest administrative unit to the people, tasked with delivering essential services such as healthcare, education, infrastructure, and sanitation. The 1976 Local Government Reform assigned them responsibility for administering local areas to promote economic development and social welfare. Positioned as key agents of grassroots development, local governments provide primary education, healthcare, rural infrastructure, and basic sanitation while remaining directly in touch with community needs (Akinyemi, 1998).

They also foster community participation, mobilize resources, and ensure rural areas benefit from government policies. Beyond administration, they stimulate local economic activities, provide social services, and encourage civic engagement (Agagu, 2004). However, their effectiveness in fulfilling these roles depends largely on autonomy especially financial autonomy which enables responsive governance, improved service delivery, and sustainable grassroots development.

Nature and Component of Financial Autonomy of Local Government in Nigeria (1960-1998)

The nature of financial autonomy for Nigerian local governments from 1960 to 1998 reflects persistent dependence on state governments. In the early post-independence years, the 1960 and 1963 Constitutions provided local government structures but little financial independence, leaving them reliant on state funding. The 1966 military regime introduced reforms to enhance local government roles in development, yet financial autonomy remained limited.

A major shift came with the 1976 Local Government Reform, which established a more structured system and allowed local governments to receive a share of Federation Account revenues. However, state governments retained control over fund disbursement, undermining autonomy. The 1989 Local Government Law sought to boost resources, but funding remained inadequate. Persistent delays and insufficient allocations constrained local governments' ability to execute development projects, limiting their effectiveness in promoting grassroots development (Ogunna, 1996).

Imperative for Financial Autonomy in Local Government (1999-2025)

The demand for local government autonomy in Nigeria intensified with the return of democratic governance in 1999. The 1999 Constitution recognized local governments as the third tier of government, outlining their responsibilities and financial framework. Section 162 guarantees them a share of national revenue, but implementation has been undermined by delays in fund disbursement and persistent state interference (Federal Republic of Nigeria, 1999).

The 2016 Local Government Financial Autonomy Act sought to grant councils greater control over resources, but the landmark change came with the 2024 Supreme Court ruling, which declared that local governments must have direct access to Federation Account allocations without state governor involvement. Under sections 162(3) and (5), funds "shall be distributed to them and be paid directly to them." Justice Emmanuel Agim stressed that state retention of these funds was unconstitutional. Attorney General Lateef Fagbemi hailed the ruling as a step toward independent financial management and stronger anti-corruption oversight, though effects would not be immediate.

The Nigerian Financial Intelligence Unit (NFIU) had earlier issued 2019 guidelines restricting withdrawals from local government accounts to ensure transparency. Councils have also been urged to boost internally generated revenue (IGR) through improved tax systems, licensing, fees, and community projects (Adedeji, 1997).

Following the July 2024 judgment, the Nigeria Governors' Forum, led by Kwara State Governor AbdulRahman AbdulRazaq, expressed support, calling it a devolution of power. ALGON described it as the "birth of a new democracy," praising President Bola Tinubu and the Attorney General for their roles (TheConclaveNg, 2024; The Sun, 2024). Some states

acted swiftly Kwara's 16 LGAs appointed Chiefs of Staff, Special Advisers, and Personal Assistants to improve administration (Nigerian Tribune, 2024).

In Edo State, however, the ruling triggered political conflict. Governor Monday Okpebholo sought the suspension of all 18 LGA chairmen and vice-chairmen for alleged misconduct, but Attorney General Fagbemi declared the move unconstitutional, citing that only local legislative bodies can discipline their leaders (Musa, 2024; Moses, 2024).

The 2024 Supreme Court case *AG Federation v. AG Abia State* underscored the need for stronger enforcement mechanisms. Scholars argue that constitutional amendments and judicial oversight are vital to entrench autonomy (Elekwa, 1985). Financial independence enables councils to tackle poverty, infrastructure gaps, and service deficits, implementing targeted programs in healthcare, education, and rural infrastructure, thereby reducing rural-urban migration (Adedeji, 1997; Eke, 2009).

Findings of the Study

These findings are discussed in the related to the research questions, emphasizing the critical role financial autonomy plays in fostering grassroots development.

i. How is the Lack of Financial Autonomy Affect the Ability of Local Governments to Deliver Public Goods and Services Effectively?

According to Adeyemi & Fajobi (2021), the lack of financial autonomy in Nigerian local governments severely limits their capacity to deliver essential public goods and services. As the closest tier to the grassroots, they depend heavily on federal allocations, often delayed, inconsistent, or reduced through state interference. This undermines their ability to address healthcare, education, and infrastructure needs, causing project delays, loss of public trust, and stagnation (Ekpo, 2020).

Political interference remains a major obstacle (Adeyemi, 2021). Elite theory explains how state-level elites manipulate resources to maintain control, fostering inefficiency and corruption. Although Section 162 of the 1999 Constitution mandates direct fund allocation, enforcement is weak. Even the 2024 Supreme Court ruling mandating autonomy faces resistance, reflecting poor political will (NESG, 2024). Stronger legal frameworks and oversight are essential.

Internally generated revenue (IGR) is also weak due to outdated systems, inadequate expertise, and low public trust (Oni, 2021). Promising reforms, such as digital tax systems and public-private partnerships, require consistent application. Evidence from Okafor & Orjinta (2022) shows that financially autonomous councils deliver better services, efficiently tailor projects to local needs, and reduce delays. Achieving autonomy demands constitutional reform, institutional capacity building, and anti-corruption measures, with potential to transform grassroots governance in Africa.

ii. The key Challenges faced by Local Governments in Achieving Financial Independence in Nigeria

The study reveals that financial independence for Nigerian local governments is hampered by structural, political, and administrative challenges. Heavy reliance on statutory allocations, often controlled and delayed by state governments, creates bottlenecks (Adeyemi & Fajobi, 2021). Political interference, rooted in elite dominance theory, allows states to dictate fund use, stifling innovation and perpetuating underdevelopment (Adedeji, 2019).

Internally generated revenue (IGR) is limited due to weak capacity, outdated tax policies, poor rural economies, and low public trust (Oni, 2021). Attempts like digitized tax systems and public-private partnerships have had minimal success, hindered by corruption (Ezeani & Nwankwo, 2020). Corruption and weak accountability mechanisms enable fund diversion, eroding trust and reducing service delivery (Okafor & Orjinta, 2022).

Institutional weaknesses poor fiscal discipline, weak financial systems, and inadequate skilled personnel further constrain performance, especially in rural areas (Eze & Ani, 2020). Achieving autonomy requires direct allocation enforcement, capacity building, anti-corruption measures, and transparency to boost IGR and strengthen grassroots development.

iii. The Nexus between Financial Autonomy and Grassroots Development in Nigeria

The study shows a direct link between financial autonomy and grassroots development. When local governments control their resources, they can prioritize projects based on community needs. Arowolo (2011) notes that higher autonomy improves service delivery and infrastructure, while state dominance often causes misappropriation and stagnation. Adeyemi (2013) adds that autonomy promotes accountability, transparency, and participatory governance, as citizens engage more when taxes translate into visible improvements. It also encourages innovation, with councils exploring alternative revenues and locally suitable strategies (Ezeani, 2012).

Lawal and Oladunjoye (2010) found that autonomy enhances provision of education, healthcare, rural roads, and water. Ugwu (2020) notes it boosts responsiveness to emergencies, avoiding bureaucratic delays. Fiscal autonomy also strengthens grassroots democracy financially independent councils hold elected officials accountable, fostering trust (Igbokwe-Ibeto et al., 2014). However, Nigeria's intergovernmental fiscal structure undermines autonomy. State governments' excessive control over funds cripples development and entrenches patronage systems that prioritize political loyalty over community needs (Oviasuyi, Idada & Isiraojie, 2010).

iv. Measures put in place for Implementation of enhance Financial Autonomy for Local Governments in Nigeria

The study identifies several measures to enhance financial autonomy of Nigerian local governments, with mixed results. Section 162 of the 1999 Constitution mandates direct federal allocations, but enforcement is weak due to state interference (Nigerian Economic Summit Group, 2024). The Supreme Court's 2024 ruling reinforced direct funding to bypass

states, yet resistance and poor political will hinder impact. Efforts to modernize revenue generation such as digital tax systems and public-private partnerships aim to boost internally generated revenue (IGR), though limited capacity, infrastructure gaps, and stakeholder resistance impede progress.

The Nigerian Financial Intelligence Unit's 2019 guidelines restricting withdrawals promote transparency, but compliance is inconsistent. Capacity-building programs in financial management and accountability show promise but suffer from political interference and low participation. Overall, constitutional, judicial, and administrative reforms exist, but political, structural, and capacity challenges persist. Stronger enforcement, institutional reform, innovation, and community engagement are essential for sustainable grassroots development.

Conclusion

The study concludes that financial autonomy is essential for unlocking the developmental potential of Nigeria's local governments, forming the foundation for effective service delivery, grassroots development, and sustainable governance. However, systemic barriers such as political interference, weak institutions, poor internal revenue generation, and entrenched state-level interests resisting decentralization undermine efficiency and independence. Despite constitutional provisions and reforms, weak enforcement and persistent state encroachment hinder progress. The gap between policy and practice, coupled with corruption, lack of transparency, and limited public participation, further impedes accountability and development outcomes at the local level.

Recommendations

In the light of the fore mentioned findings and conclusions, the study wishes to recommend as follows:

- I. The Federal government and National Assembly need to enforce compliance with constitutional provisions on the direct allocation of funds to local governments to mitigate delays in manipulation.
- II. State Governments should cease political interference in local government finances to allow grassroots-focused decision-making and foster development.
- III. Anti-corruption agencies should intensify monitoring and auditing of local government expenditures to ensure accountability and curb mismanagement of resources.

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