

LOCAL GOVERNMENT FINANCIAL AUTONOMY AND ITS POLICY IMPLEMENTATION PROBLEMS IN NIGERIAN: A STUDY OF DONGA LGA

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Abstract

This research examined policy implementation matters and problems/challenges of financial autonomy in Nigerian local governments. This become necessary as the need for effective implementation of local government policies for the drive of enhancing social and economic well-being of the rural dwellers is very crucial. In Nigeria for instance, the understanding of this objective was obstructed by inadequate financial resources due to absence of financial autonomy. The research used quantitative research design with a sample of 75 administrative and executive staff of the Donga local government. The findings of the study indicated that lack of proper implementation of local government policies due to nonappearance of financial autonomy is not a hindrance to rural development. It also showed that local government financial autonomy does not enhances effective policy implementation at local level. The study therefore, recommended that the federal constitution should be amended so as to allow local governments to have full financial autonomy so as to have adequate financial resources to plan and implement local policies withing rural community, state-local joint accounts should be discarded through constitutional review so as to allow local governments have complete control of its resources, corruption should be streak out completely as to enhance local government employee's working capabilities, and finally, bureaucratic capacity should be strengthened with emphasis given to merit recruitment with a view to have efficient employees capable of implementing local government policies for the betterment of the rural dwellers in the country.

Keywords: Financial Autonomy, Local Governments, Administration, Nigeria, and Policy Implementation.

1.0 INTRODUCTION

Across the globe, local governments place a high priority on giving rural residents access to essential commodities and services that will improve their social and economic well-being. However, financial independence for local governments allows for the achievement of this enormous goal. This means that local governments need to have sufficient financial resources and be financially independent since having financial resources allows bureaucracies to function, which facilitates the efficient execution of programs. (Akani, 2017; Ihemeje, 2018; Mathew, 2019; and Innocent, 2020).

Again, financial autonomy enables local governments to stand on their own. In this regard, local governments are expected to be independent of any tier of government (state or federal) with respect to financial resources. Because depending on other tiers of government obstructs local

governments from achieving development objectives. To achieve development objectives however, it is expected that local governments should be able to implement its policies effectively (Eniyi, 2014). This is essential since meaningful development cannot be guaranteed in the absence of efficient policy execution. Policies created at the local government level in Nigeria are either not implemented at all or are only partially so. This slows down development at the local level and is one of the reasons local governments have failed to deliver over time.

The Fourth Schedule of the 1999 constitution of the federal republic of Nigeria highlighted the numerous functions of local governments which are meant to improve the general living standard of the local people. These functions among others includes provision of essential services such as good drinking water, building boreholes in the rural and urban communities, electricity supply, an efficient waste disposal system, recreational facilities, construction, reconstruction and maintenance of local and other access roads, bridges and culverts, quality and affordable primary healthcare and educational services, etc. Unfortunately, most of the functions stated above are not achieved as a result of absence of financial autonomy Agba, Stephen, & Nnamani, 2018).

The lack of financial autonomy hindered the implementation of planned functions by local governments in Nigeria, despite their having policies for various sectors of the economy such as education, health, and works. Because, in Nigeria, local governments are not given their full monthly allocations. The money meant for them are usually withheld by state governments through joint account. This severely hindered the efforts of local government and made it difficult or nearly impossible for them to carry out their planned policies in order to accomplish development goals. However, it is a well-known reality that significant progress is impossible to attain without the implementation of specified policies (Danjuma, 2020).

Indeed, there are several scholarly writeups on different aspect of local governance in Nigeria. Example scholars such as Awofeso, (2016), Bamgbose, (2017), Fatile (2016), Desantis, V. S. and F-till, (2019), and Ake, (2020) to mention but a few. These studies concentrated on issues relating to local government administration in Nigeria and the challenges of sustainable development, factors hindering adequate provision of social services at local government level, challenges of revenue allocation in Nigerian local governments, factors inhibiting effective service delivery at local as well as the reasons for the creation and developing local governments in Nigeria taking into cognizance local government's functions and characteristics of good governance and accountability respectively. However, only few studies such as Shamsuddin and Siddiq (2012),

Odalonu (2015), and Phillips (2016) to the best of the knowledge of the researcher, focused on local government financial autonomy in Nigeria.

1.1 Statement of Problem

State government encroachment into local government affairs and their total control of the local council's financial allocation and appointed committees who are loyalist to the State Governors has thus triggered the agitation for local government financial autonomy aimed at reversing such encroachment given the immense role that can be played in grassroots politics by the local government. The local government reforms have been articulated in a bid to correct excessive state encroachment, abuse of powers and the use of undemocratic leaders and care-taker committee to run the local governments by the state governments in Nigeria. Of all local government reforms deliberately executive to address these anomalies, the 1976 local government reform which recognized local government as a third tier, accords autonomous powers to the local councils and reduced excessive politicking of state over local government occupies an enviable place in Nigeria's political system. Irrespective of the nature and extent of flaws that may characterize local government financial autonomy in principle and practice in Nigeria, it has, for fairly some time, become an important issue for considerations at the National Assembly, it has been subjected to various critical discourse. The foregoing nevertheless, not much intellectual efforts have been deployed in examining the local government financial autonomy as a vehicle for redressing inordinate usurpation of power and adequate finance of local governments by state governments at grassroots politics in the country.

Local government autonomy has to do with the area of finance. The constitution empowers the State to scrutinize and approve Local government budgets, and expenditure through the State House of Assembly, States here exercise arbitrary and undue control over Local government finance through establishment of the State local 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 fore the question of Local government autonomy. The experience with many Local government areas was that their states starve them of the statutory grants thus denying them of rendering essential services as required.

As asserted by Dalhatu (2006) "the issue of autonomy has to do with the Local government, beyond mere constitutional provision that would be organized as the third tier of government, with power to regulate, to spend and powers to provide services". But experience and empirical

evidences have shown that financial autonomy of local government is non-existent in Nigeria (Fatile & Adejuwon, 2014). The former president, Olusegun Obasanjo in a meeting with the 774 Local governments Council Chairmen in Nigeria, acknowledge the thwarting of local government revenue by some State governments. He promised that the then proposed Technical Committee will look into the matter (Omale, 2005). Through the Local Government State Joint Account, some states apart from arbitrary deduction also forced the local government to embark on some ridiculous projects that are not in congruence with the needs of the local people under the pretext of ensuring uniformity in development.

1.2 Objectives of the Study

The general objective of the study was to find out financial autonomy and problems of policy implementation in Donga LGA. The specifics objectives are as follow:

- i. To find out whether Lack of proper implementation of local government policies as a result of lack of financial autonomy is not an obstacle to Rural Development.
- ii. To examine whether Local government financial autonomy does not enhance effective policy implementation at local level.

These studies found that local governments in Nigeria lacks financial autonomy which adversely affects effective service delivery and policy implementation. This study therefore, examined local government financial autonomy in Nigeria taking Donga local government as the scope of the study, and hypothesized that:

H₁. *Lack of proper implementation of local government policies as a result of lack of financial autonomy is not an obstacle to Rural Development.*

H₂. *Local government financial autonomy does not enhance effective policy implementation at local level.*

Donga local government was chosen because it is one of the local governments at the heart of southern senatorial district and at the same time it will give easy access to the researchers to find out some vital information in regard to policies implementations considering the researchers are from the study area. In the same vein is expected to deliver high quality services via effective implementation of its policies but the reverse is the case because of absence of adequate financial resources due to lack of financial autonomy.

2. LITERATURE REVIEW

2.1 The Concept of Local Government

Globally, the local government system is the tier of government that is close to the grassroots. Its operation is to bring governance and service delivery to rural and underserved communities. It is also an avenue for deepening democracy and decentralizing power through greater citizen participation in electoral processes and decision-making at all the level. It serves as an arena for political development at the grass-roots level. Local government can also be observed as. The composition of Government of a State, a Local Government Council, or any of the Agencies of such Government or Council, and the conduct of the affairs of the Government of Council or such Agencies shall be carried out in such manner as to recognize the diversity of the people within its area of authority and the need to promote a sense of belonging and loyalty among all the peoples of the Federation (1999, constitution). This section of the Constitution has been termed by many authors as the “Local Government Character”. It thus means that like what it is applicable to other jurisdictions, where the local government system is a tier of government which is applicable to Nigeria, the system of local government is meant to be a tier of government at the grassroots, burdened with the sole responsibility of bringing the government closer to the people; as envisaged by section 14(4) of 1999 Constitution (Adeyemo, 2005).

The 1999 constitution of the federal republic of Nigeria recognized local government as the third tier of government. This signifies that local government has moral obligation in partaking into democratic issues in administering local affairs. This comprises of the legal and administrative delegation of authority, power and workforces by a higher level of government to a community with a will of its own. Local governments therefore, has the capacity to execute development mission of central government at the grass root level. By this function, local governments are often viewed as an arm of government which serves as a means through which services are rendered at the local level (Oladonu, 2015).

Furthermore, local government is defined by the guidelines for Nigeria local government reforms (1976) as “governments exercised through representative councils established by law to exercise specific powers within defined areas.” Again, Orewa and Adewumi (1992) defined local government as "a system of local communities and towns which are organized to maintain law and order; provide some limited range of social services and facilitate cooperation of the inhabitants in cooperative efforts towards the improvement of their living conditions” In another view,

Akinyele (1988) "A political submission of a law which is constituted by law and has substantial control over local affairs" is how local government is defined. It is possible to infer from the definitions provided by the aforementioned authors that they all hold somewhat similar opinions about the purposes and nature of local government.

Local Government for Lawal (2021), Egwu and Obiorah (2017) argued that local government is that level of government closest to the natives with vested powers to exercise control over the affairs of natives in its domain. As a level of government, its vested powers are legally sanctioned by law which exists to cement development at the local level due to its closeness to natives. However, for this study, we see local government as a government that is established by law which management committee is born out of the free will of the people in order to discharge legislative and policy execution measures that will enhance service delivery at the grassroots levels. To this end, local government should be given that constitutional prerogative to make decision and mobilize cash related and non-cash related resources that will attract developmental activities within their own boundary without the interference of any other tiers of government.

2.2 The Concept of Local Government Financial Autonomy

Despite the initial differing conceptions ascribed to the local government autonomy (Adeyemo, 2005). The term financial autonomy has not been fully explained (Odunfa, 1991). Local Government financial is the freedom the Local Governments has to exercise their financial authority within the confines of the law or constitution. This is to enable the Local government to discharge legally or constitutionally assigned financial authority and responsibilities satisfactorily, without undue interference or restraint from within or higher authority (Adeyemo, 2005). This definition argues for adequate financial autonomy for LGs within the law for the purpose of efficient and effective service delivery. Without performance, the law or constitution may not be able to guarantee even adequate autonomy for LGs as the people yearn for development. Autonomy operated within a democracy must be limited as indeed democracy limits the use of power (Imhanlahimi & Ikeanyibe, 2008). Adeyemo (2005) defines financial autonomy under a federal system of government that "each government enjoys a separate existence and financial 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 such as financial autonomy enjoy by legislative assembly, Governor, Court etc. Local government must exist as an appendage of state government but as financial autonomous entity in the sense of being able to receive its own

allocation directly from the central purse and manage its internal revenue without interferences from state government (Asaju, 2010).

In the same vein, financial autonomy would only be meaningful in a situation whereby each level of government is not constitutionally bound to accept dictation or directive from another (Osakede & Ijimakinwa, 2014). Asaju, (2010) local government financial autonomy refers to “The relative financial discretion which Local Government enjoys in regulating and managing their own affairs”. The extent to which Local Government are free from the control of the State and Federal Governments encroachment in the financial management of local affairs. Davey (1991) contends that, Local autonomy is primarily concerned with the question of financial responsibilities, resources and discretion conferred on the local authorities. As such discretion and financial responsibility are at the core of local government. It presumes that local government must possess the power to take decisions independent of external control within the limits laid down by the law. It must garner efficient resources particularly of finance to meet their responsibilities, put differently; local autonomy is the freedom of independence in clearly defined issue, areas, as well as separate legal identity from other levels of government.

2.3 The need for Local Government Financial Autonomy

Basically, the freedom that local governments are expected to exercise within the bounds of the law is referred to as local government autonomy. Its goal is to free up local governments from the interference of higher levels of government so they can carry out their obligations within the law. This implies that "autonomy" would only have any significance if there is no legal requirement for any level of government to follow the orders of another. Davey (1991), stated that “Local autonomy is primarily concerned with the question of responsibilities, resources, resources and discretion conferred on the local authorities”. This means that the local governments must have the power to make decisions legally without the intrusion of external force (state and central governments). To achieve this however, local governments are expected to acquire enough financial resources in order to meet their responsibilities and fulfil their obligations. Indeed, numerous reasons were put forward to justify the need for financial autonomy at local level.

Some of these reasons are stated below:

1. Financial autonomy for local governments puts power in the hands of grassroots citizens, facilitating the electoral process that builds democratic governance at the local level. Development will be guaranteed as a result, as individuals with the drive to solve issues will control the populace better and more knowledgeable than others.
2. The limited resources will inevitably be distributed equally to everyone. Stated differently, since most people live in rural regions, sufficient financial autonomy at the local level will guarantee that development reaches nearly everyone.
3. Financial sovereignty for local governments will undoubtedly improve rural capacity building. Because the creation of jobs will give more individuals economic empowerment when there are sufficient financial resources available. The potential of the rural residents would be realized when they were taught a trade, increasing the likelihood that local governments would succeed in their development initiatives.
4. Employees of local governments will benefit from a functional and friendly work environment when they have financial independence, which will ultimately help them accomplish development tasks. It is a well-known fact that the majority of Nigerian local government workers do not receive their salary and retirement benefits on time. All of these will become history if local governments have financial autonomy, improving the social and economic well-being of their workforce.
5. Public Awareness – With adequate autonomy, the system of local government will no doubt develop. The development will however come by means of educating the rural populace about the political system.

2.4 Problems of Policy Implementation at the level of Local Government.

Most countries of the world are clamoring for good governance as a tool of achieving effective services and progress in the performance of public sector. Good governance is however ensured when there is effective implementation of government policies. But, in spite of the fact that effective implementation of policies is crucial to the survival and sustainability of organizations at all levels, there are indeed several factors that constrained the realization of this important aspect of administration especially at local government level. As Kraft & Furlong, (2007) and Ajaegby & Eze, (2010) rightly said that, policy implementation is all about implementing government policies. Indeed, for governments to progress and achieve the desired outcome, the formulated policies must be put into effect. For this reason, Paudel (2009) regarded policy implementation as

undertaking a task to achieve pre-determined goals. This involves the processes and efforts put in place to actualize the policies decided upon by the government so as to achieve a desired outcome as contained in the policy guidelines.

It's also important to remember that implementing policies entails following standard administrative procedures to carry out the government's stated objectives. Usually, government agencies or their representatives handle this in compliance with the applicable legislation. Implementing local government policies is essential because it helps local governments fulfill their primary goal of providing necessary services to their people. Local governments were established to accomplish this. However, series of activities are involved in order achieve the targeted goal. For this reason, Pressman & Wildavsky (1973), described policy implementation as the process of interaction between setting of goals as well as the activities and actions that followed towards achieving those goals. Such as applying significant rules and putting into effect appropriate laws for the purpose of making public services available to the people (Brooks, 1998). In the Nigerian context, the greatest impediment to implementing appropriate local government policies is absence of financial autonomy (Shamsuddin & Siddiq, 2012; Odalonu, 2015; and Phillips, 2016). Several factors are however, responsible for absence of local government's financial autonomy in Nigeria which include the followings:

1. Constitutional Provisions: One of the stumbling blocks to local government financial autonomy which creates go slow in the implementation of local policies in Nigeria is the current constitution (i.e. the 1999 constitution of the Federal Republic of Nigeria as amended). Because the constitution does not make adequate provision for local governments to be financially independent. The constitution only provides for state-local joint account. This poses a serious threat to local governments towards achieving their objectives.

2. State–Local Government joint Account: closely linked or related to the point above which is also another stumbling block to local governments financial autonomy, is the issue of state-local joint account. As a tier of government, local governments are expected to be left alone to come up with their policies, projects and programs that will benefit their people. But the State Government usually uses their powers and force local government into joint accounts. This scenario does not give room for local governments to formulate policies not to talk of implementing it. In situations where the projects have started, by introducing the state-local joint

accounts, the projects are either abandon or left without commissioning. Thus, leading to a huge loss and waste of resources.

3. Corrupt Practices – it is indeed a well-known fact that corruption has eaten deep in the nerves of most citizens. For instance, the money meant for developing the rural areas are highly mis-used by state government officials to the detriment of the local populace. The state government already hijacked the funds meant for local governments through state-local joint account. In this case, the local governments are seriously handicapped to the extent that they cannot do anything, since they don't have the available resources to do so.

2.5 Overview of Local Government Administration in Nigeria

The 1999 Constitution has amendment process by National Assembly vexing issue of local government financial autonomy to the attention of Nigeria's political arena. Reforms of local government administration have been emerged since independence (Oyeleye, 1988, Oyediran and Gboyega, 1979). Following the country's initial restructure from four regions to twelve states in 1966 and 1976, respectively, there have been multiple more restructurings that have resulted in the current 36 states and 774 local governments. The sizes, resource allocations, and ethnic makeup of the states and local administrations vary significantly. (Akpan & Ekaneu, 2013). Notwithstanding the notable distinctions, the military proceeded to establish a unified local government structure in 1976 and formally recognized local government as the third tier of government, albeit with distinct roles and obligations. Both the 1979 and 1999 constitutions contained the proclamation designating local government as the third tier of government.

The local government reforms initiated from 1986 to 1992 Babangida military administration which is the most remarkable of all the reforms of local government we ever had. The reforms were remarkable for repositioning local government administration in Nigeria. The reform signified and amplified the issue of local government financial autonomy by ensuring that local government got their financial allocation directly from the federation account. The reform also abrogated the Ministry of Local Government and introduced the legislative and executive arms of government to the local government system in Nigeria. Through the reform, the state governments' financial shackles were implicitly lifted from local governments. Regretfully, subsequent administrations following the regime progressively weakened the administrative and financial autonomy of the local government rather than upholding the achievements of the military regime.

This is one consequence of political instability. Thus, in the same way that local administrations suffered grave financial and administrative mistreatment.

2.6 Theoretical Framework

This research work adopts the Top-Down Theory of policy implementation by Sabatier and Mazmanian (1979; 1980), as its theoretical framework. The justification for choosing this theory is based on the fact that the theory is broadly based on political decisions (i.e. the opinion of policy formulators), and followed implementation vertically (i.e. from top to bottom) with particular interest on the top-level decision makers. At local government level, policies are decided by the top management officials (Santana et al., 2010). The top management officials determine the criteria to follow in actualizing the targeted objectives towards ensuring effective service delivery. Another reason as to why this theory fits in this study is the fact that the Top-Downers have great power and influence in shaping the direction of the policies and the overall outcomes of such policies. Because after initiating policies, they set standard and path towards accomplishing the policy goals before any concerned citizen and those that can possibly be affected by the policy can have a say on its outcome. In Nigeria, the issue of financial activities at local level are managed by the top-level managers i.e. the top-level local government officials. They are responsible for giving directives on how funds should be disbursed and utilized by the various segments of the local government so as to implement its policies. These are the reasons for selecting the theory.

3. METHODOLOGY

Quantitative research design was employed in obtaining the required data and used questionnaire as instruments of data collection using a 5-point Likert scale. However, seventy-five (75) employees from among administrative and executive staff were purposefully selected as research participants. The selection of these categories of staff was informed by the views of Delbrio et al., (2007) who posited that to obtain the needed information from a set of respondents is better than obtaining such information from multiple set of respondents. Again, Chi-square (X^2) an inferential statistical tool was used in testing the research hypotheses.

4. RESULTS AND DISCUSSION

This section presented data analysis, findings of the study and conclusions arrived at. It starts with demographic analysis of the respondents.

4.1 Demographic Analysis

As indicated in the methodology, seventy-five (75) staff participated in the research, out of which forty-two (42) are within the age range of between 20 to 40 years, while thirty-three (33) of them are within the age range of between 41 to 60 years. In terms of qualification, thirty-seven (37) of them has Bachelor's degree, while the remaining thirty-three (33) staff have either National Diploma or Higher National Diploma. This is shown in Table 1.

Table 1: Demographic Analysis

Demographics	Frequency	Percentage (%)
Age Group (years)		
20-40	42	56%
41-60	33	44%
Total	75	100%
Qualification		
Bachelor's Degree	37	49%
ND/HND	38	51%
Total	75	100%
Experience (years)		
1 to 20	28	37%
21 to 35	47	63%
Total	75	100%

Source: Field work, 2024

4.2 Test of Hypotheses

Again, as indicated in the methodology, chi-square (X^2) would be used in testing the research hypotheses. The responses of the research participants on the questions asked are as follows:

Table 2: Responses to Research Questions

	SA	A	U	D	SD
H1	10	12	30	18	05
H2	35	39	07	02	01

Step 1: Calculate the expected frequency (E) for each of the observed values. The responses from Strongly Agreed (SA) to Strongly Disagreed (SD), are all observed values (O).

Expected frequency (E), is determined by the formula: $E = \frac{CT \times RT}{GT}$.

GT

CT = Column Total

RT = Row Total

GT = Grand Total

The formula was used in obtaining all the expected frequencies for each of the observed values as shown in Table 2.

Table 3: Expected Frequency (E)

O	E	O	E	O	E	O	E	O	E	
10	21.2	12	24.1	30	17.5	18	9.4	05	2.8	RT=75
35	23.8	39	26.9	07	19.5	02	10.6	01	3.2	RT=84

CT=45

CT=51

CT=37

CT=20

CT=06

GT=159

Step 2: calculate the Chi-square (X²).

$$X^2 = \sum \frac{(O-E)^2}{E}$$

$$X^2 = \frac{(10-21.2)^2}{21.2} + \frac{(12-24.1)^2}{24.1} + \frac{(30-17.5)^2}{17.5} + \frac{(18-9.4)^2}{9.4} + \frac{(5-2.8)^2}{2.8} + \frac{(35-23.8)^2}{23.8} + \frac{(39-26.9)^2}{26.9} + \frac{(7-19.5)^2}{19.5} + \frac{(2-10.6)^2}{10.6} + \frac{(1-3.2)^2}{3.2}$$

$$X^2 = \frac{125.44}{21.2} + \frac{146.41}{24.1} + \frac{156.25}{17.5} + \frac{73.96}{9.4} + \frac{4.84}{2.8} + \frac{125.44}{23.8} + \frac{146.41}{26.9} + \frac{156.25}{19.5} + \frac{73.96}{10.6} + \frac{4.84}{3.2}$$

$$X^2 = 5.9 + 6.1 + 8.9 + 7.9 + 5.3 + 5.4 + 8 + 6.9 + 1.5$$

$X^2 = 57.6$, this is also known as the calculated value (CV).

Step 3: Determine the degree of freedom (DF)

DF = (C-1) (R-1) whereas C = number of columns and R = number of rows

$$DF = (5-1) (2-1)$$

$$DF = 4 \times 1$$

$$DF = 4$$

Step 4: Obtain the Critical Table Value (CTV)

According to the X^2 statistical table, the critical table value (CTV) is 9.488. Therefore, since the CTV is less than the CV, the hypotheses are therefore accepted. This means that lack of proper implementation of local government policies as a result of lack of financial autonomy is not an obstacle to rural development. Also, local government financial autonomy does not enhance effective policy implementation at local level.

5. CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

To accomplish the objective of improving the lives of rural dwellers, the formulated policies must be fully implemented. To do this, local governments must be financially stable. This enables not only making adequate planning, but effective implementation as well. Development projects normally emanates from quality government plans. The quality government development projects are instrumental especially at the local level towards improving quality life of rural dwellers. This also depends on availability of financial resources. However, it remains a well-known fact that monies meant for local governments are not properly utilized, due to either corruption or other sentimental issues as revealed in literature.

The findings of the study showed that lack of proper implementation of local government policies as a result of lack of financial autonomy is not an obstacle to rural development. Also, local government financial autonomy does not enhance effective policy implementation at local level. This notwithstanding, the fact still remains that release of full monthly cash allocations to local governments from the federation account will no doubt bring about the much-needed development at the local level for the benefit of present and future generations.

The quest for autonomy therefore should be related to financial viability. However, local government financial autonomy should not be seen as making local government a sovereign entity, or the chairmen a local government, thus comparing himself with state governors. But local government financial autonomy should be enjoyed by the citizens at the grassroots. The provision in the constitution that clearly stated the responsibility between the various tiers of government, especially the state and the local government are deliberate. They are made to serve as check and balance and ensure transparency and accountability, among others. But the way some State go about it is rather more of punitive rather than corrective measures. For instance, Lagos State is one of the State in which these provisions had been arbitrarily used by the State government where

the State and the local councils work like master and servant relationship (IDI, 2016).

5.2 Direction and Policy Recommendations

Despite the fact that the findings of the study indicated that lack of proper implementation of local government policies as a result of absence of financial autonomy is not an obstacle to rural development, and that local government financial autonomy does not enhance effective policy implementation at local level, the followings are recommended:

- i. Government needs to consider revising the current constitution i.e. the 1999 constitution of the Federal Republic of Nigeria (as amended) so as to provide sufficient constitutional backing for local governments to be financially autonomous. This will enable having adequate financial resources to finance and implement local government's plans for the benefit of the local populace.
- ii. Government should as well, amend the constitution of the Federal Republic of Nigeria in order to scrap the State-local joint account. This is with a view to give local governments more breathing space to have full control over its resources and at the same time implement its policies appropriately.
- iii. Concrete measures need to be taken by the government in order to wipe out corruption completely or minimize it. This is with a view to enhance the workings of the local government employees, as corrupt practices lead to embezzlement of government resources thereby hindering providing the much-needed services.
- iv. Bureaucratic capacity needs to be strengthened. Also, emphasis should be placed on merit recruitment so that professional and qualified personnel can be employed who can efficiently manage financial resources and be able to implement policies appropriately.
- v. The tenure of the Local government Chairmen/Councilor should be the same with other political office holders in the State and Federal level. On Local government creation, although the process of Local government creation has been liberalized as 2/3 of the population of intended area or community must agree to the creation by consensus. The intended local government should be made to rely on its internally generated revenue for a period of four years as a condition for its creation. Thus, any intended local government Council that is able to sustain itself without any support from the Federation Account for the period of four years can be allowed. This condition should also apply to State creation.

- vi. The study recommends that direct payment of allocation to the Local government should be the responsibility of the Federal government. This will reduce the quest by the State in arbitrary withheld of local government financial allocation of exert excessive control on it. It would also check the quest for creation of more Local Government Areas by the State government. If possible, the statutory allocation of Local government should be determined by certain percentage of what was internally generated in the area. The allocations could as well be tier to programmes and projects to be executed by the Local government Council. The role of the Federal Government should be that of supervision and monitoring of local government projects and programmes in order to maintain standard. It should also be that ensuring prudence and accountability, and effective Service delivery. With these in place, Local government financial autonomy will be guaranteed and it will be able to effectively play its role as a catalyst for Sustainable Rural Development.

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