

DECENTRALIZATION FOR DEVELOPMENT” EVALUATING THE IMPACT OF LOCAL GOVERNMENT AUTONOMY ON SERVICE DELIVERY EFFICIENCY IN NIGERIA

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Abstract

Local government autonomy is widely regarded as a cornerstone of democratic decentralization and a critical enabler of effective grassroots service delivery. In Nigeria, however, the effectiveness of local governments has been consistently undermined by limited fiscal, administrative, and political independence despite their constitutional mandates. This paper examines the relationship between local government autonomy and service delivery efficiency, drawing on empirical data, national surveys, and case studies from across Nigeria. The analysis reveals a strong correlation between fiscal autonomy and improved service outcomes, while also highlighting the adverse effects of state-level interference and centralized control. Donor agencies like the World Bank, UNDP, and USAID typically emphasize “local governance” when assessing how decentralized structures support development, not just through bureaucracies but through participatory and transparent processes and offering scalable models for reform. The study identifies key structural and institutional constraints and proposes actionable policy recommendations to enhance the autonomy and performance of local governments. By advancing legal reforms, promoting administrative independence, and fostering inclusive development planning, the paper argues for a renewed commitment to genuine local government autonomy as a pathway to effective and efficient service delivery, accountable and transparent governance for sustainable development in Nigeria.

Keywords: Decentralization, Development, Local Government Autonomy, Service Delivery Efficiency

Introduction

Nigeria's federal structure comprises three tiers of government: federal, state, and local. The local government tier is constitutionally recognized as the closest to the grassroots, with the primary mandate of delivering essential services such as primary education, healthcare, sanitation, and rural infrastructure. The rationale behind decentralization is to bring governance closer to the people, enhance participatory democracy, and improve service delivery efficiency. Indeed, proximity to the people drives the participation of not just the local people but also other stakeholders such as donor agencies, civil society organization and community-based organization in the governance process at the local level (Osborne, 2010).

Despite the constitutional provisions, the effectiveness of local governments in Nigeria has been a subject of concern. Several studies have highlighted the challenges impeding local government

autonomy, which, in turn, affect service delivery. For instance, Fatile and Ejalonibu (2015) argue that local governments in Nigeria are excessively controlled by state governments, limiting their autonomy and capacity to deliver services effectively. They emphasize that without substantial autonomy, the objectives of decentralization may remain unattainable (Fatile & Ejalonibu, 2015). It can also undermine the facilitation and coordination of the participation of the external stakeholders such as donor agencies in the service delivery process. These external actors can add value to the operational capacity of the Local Government (Hughes, 2018, Moore, 1995).

Further, Ogunnubi (2021) notes that Nigeria's decentralization policy has largely failed to grant genuine autonomy to local governments. He identifies key challenges such as inadequate funding, constitutional ambiguities, and political interference from state governments as significant impediments to effective local governance. Empirical studies also underscore the implications of limited local government autonomy on service delivery. For example, Oluwaleye (2013) conducted a case study in Ikole Local Government Area of Ekiti State and found that despite substantial allocations, service delivery remained poor due to lack of transparency, accountability, and political interference.

Moreover, recent reforms and judicial pronouncements have attempted to address these challenges. The Supreme Court's July 2024 ruling granting financial autonomy to the 774 Local Government Areas is a significant step towards enhancing grassroots development. However, the practical implementation of this autonomy and its impact on service delivery efficiency remain areas requiring thorough evaluation.

Given this context, the study aims to critically assess how varying degrees of autonomy; political, administrative, and fiscal affect the efficiency of service delivery at the local government level. By examining the interplay between autonomy and service delivery, the study seeks to provide insights into the effectiveness of decentralization as a strategy for development in Nigeria.

Conceptual Clarifications

Decentralization: Concept, Rationale, and Contemporary Perspectives

Decentralization has become an essential concept in public administration and governance, especially in the management of complex and multi-layered institutions. It reflects a growing recognition of the limitations of overly centralized authority, particularly in managing diverse populations, delivering services effectively, and promoting inclusive governance.

At its core, decentralization refers to the systematic delegation or transfer of authority, functions, responsibilities, and resources from central governments or authorities to lower levels of administration whether regional, local, or community-based institutions. This transfer may be political, administrative, fiscal, or even market-based, depending on the form and context.

According to Rondinelli (1981) as cited in Rumki Basu (2001) the rationale for decentralization includes:

- i. Overcoming the inefficiencies of centralization, particularly excessive bureaucracy, rigid proceduralism, and administrative bottlenecks;
- ii. Promoting citizen engagement, which enhances local participation, responsiveness, and accountability in governance;
- iii. Encouraging political stability and broader representation, especially in ethnically diverse or federal systems;

- iv. Stimulating innovation, flexibility, and administrative responsiveness at the sub-national level.

In this regard, decentralization is not just a structural reform, but a strategy for improving governance, service delivery, democratic inclusion, and institutional efficiency. Scholars (e.g., Litvack, Ahmad & Bird, 1998; Manor, 1999; Smoke, 2003) generally categorize decentralization into four primary forms:

- i. Political Decentralization: Transfers decision-making authority to elected subnational governments. It strengthens local democracy and ensures that governance reflects the preferences and interests of local populations.
- ii. Administrative Decentralization: Involves transferring planning, management, and service delivery responsibilities to lower levels of government or autonomous public authorities. It enhances operational efficiency and flexibility.
- iii. Fiscal Decentralization: Refers to the allocation of financial responsibilities, such as revenue generation, budget planning, and expenditure decisions, to lower tiers. Effective fiscal decentralization improves resource mobilization and accountability.
- iv. Market or Economic Decentralization: This involves transferring responsibilities to private entities, NGOs, or community-based organizations. It is often used in service delivery sectors to increase efficiency and responsiveness.

Faguet (2015) in his work *Is Decentralization Good for Development?* demonstrates that decentralization can enhance development outcomes if it is matched by local administrative capacity and robust institutional frameworks. Ribot (2002) introduces the idea of democratic decentralization, emphasizing that for decentralization to be meaningful, it must empower representative institutions that are downwardly accountable to local citizens.

World Bank (2000) argues that decentralization improves governance when local governments are given genuine discretion over resources and are held accountable through transparent mechanisms. Tiebout (1956) theorizes that decentralization creates a system where citizens can "vote with their feet" by moving to jurisdictions that offer their preferred mix of services and taxes, thus fostering competition and efficiency. Olowu and Wunsch (2004) emphasize that decentralization in Africa requires more than legal frameworks, it must be supported by political will, capacity-building, and institutional safeguards against elite capture. Manor (1999) warns that poorly implemented decentralization can lead to fragmented authority, elite domination, and increased inequality if there are no safeguards for participation and oversight.

For the purpose of this paper, decentralization is understood as the structured devolution of administrative and decision-making powers to subnational entities with full operational responsibilities and lawful authority. These decentralized institutions are accountable for their actions and operate within the framework of established laws and policies. This conception underscores decentralization not merely as delegation but as legally recognized autonomy, where institutions exercise discretion, manage resources, and deliver services without undue interference, while remaining accountable to both the public and higher levels of government

Development: Concepts, Dimensions, and Evolving Perspectives

The concept of development has been the subject of extensive debate across disciplines, reflecting its multidimensional and context-dependent nature. It transcends narrow economic indicators such as GDP to encompass broader transformations in economic, political, social, cultural, environmental, and human conditions. What constitutes development in one society

may differ significantly in another, shaped by historical experiences, cultural norms, institutional structures, and aspirations.

According to Aboyi (2007), development implies an improvement on existing conditions at both societal and individual levels. It includes enhancing human capacity particularly through education and skilled manpower development which positively impacts the standard of living and overall societal progress. Similarly, Ozigi (1979) defines development as an unending improvement in the capacity of both individuals and society to understand, control, and manipulate the forces of nature and themselves, thus asserting both physical and social transformation.

From a more contemporary and global perspective, the United Nations Development Programme (UNDP, 1990) introduced the Human Development paradigm, which shifts the focus from economic growth to people-centered development. This framework emphasizes the expansion of human capabilities, particularly through access to education, health, and a decent standard of living. In this sense, development is seen as the process of enlarging people's choices and enhancing their ability to lead long, healthy, and creative lives.

Todaro and Smith (2015) identify three core values of development:

- i. The ability to meet basic needs (such as food, shelter, health, and education);
- ii. A sense of self-esteem, dignity, and cultural identity;
- iii. The freedom to make choices and participate in decision-making.

Development theorists like Amartya Sen (1999) further advance this perspective by proposing the "capability approach," which defines development as the expansion of people's freedoms and opportunities to lead the kinds of lives they value. In *Development as Freedom*, Sen argues that poverty is not merely a lack of income but a deprivation of capabilities, such as education, health, and participation in society.

Moreover, modern development discourse emphasizes the importance of sustainability. According to the Brundtland Report (WCED, 1987), sustainable development is "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." This includes economic growth that is environmentally sound, socially inclusive, and politically accountable. In the African context, Ake (1996) critiques the externally imposed models of development, arguing for an endogenous and people-driven approach rooted in local realities and cultural values. He emphasizes that development must prioritize equity, participation, and empowerment, especially in post-colonial societies grappling with institutional weaknesses and socio-political exclusion.

Therefore, in the context of this paper, development is understood as the holistic, inclusive, and sustainable transformation of the conditions of life of a people economically, politically, socially, and culturally. It involves the ability of individuals and communities to harness and manage resources, natural or human, for the benefit of all leaving no one behind. Development must address inequalities, promote participation, and strengthen the capabilities of all members of society. It is also a continuous and dynamic process, evolving in response to changing challenges such as climate change, technological disruption, urbanization, gender inequality, and global pandemics. Its indicators must therefore stand the test of time, remaining adaptable to emerging priorities while grounded in human dignity and equity.

Local Government Administration

Local government administration refers to the governance structure responsible for managing public affairs at the grassroots level, distinct from state and national governments. It plays a critical role in facilitating democratic participation, service delivery, and local development. According to Bhagwan and Bhushan (2008), drawing on Jackson's opinion, local government is primarily concerned with specific localities rather than the entire nation, and as such, it remains constitutionally subordinate to the central government. The term also implies a jurisdiction over public functions exercised by duly constituted authorities. The United States Bureau of the Census (as cited in Bhagwan & Bhushan, 2008) identifies three essential characteristics of local government:

- i. It must exist as an organized entity with defined authority and powers.
- ii. It must have a governmental character as an agency accountable to the public.
- iii. It must enjoy substantial autonomy to make decisions on local matters.

In the Nigerian context, the issue of local government autonomy has been a persistent challenge despite constitutional provisions. The 1999 Constitution of the Federal Republic of Nigeria (as amended), particularly Section 7(1), guarantees the existence of democratically elected local government councils. However, in practice, local governments are heavily dependent on state governments for funding, approval of decisions, and administrative control. This has significantly curtailed their operational independence.

Scholars such as Oviasuyi, Idada, and Isiraoje (2010) argue that the absence of fiscal and political autonomy hampers effective local governance in Nigeria. Furthermore, Olum (2014) asserts that the overbearing control of state governments through State Joint Local Government Accounts (SJLGA) undermines local government accountability and service delivery.

Thus, while autonomy is globally acknowledged as a fundamental ingredient for efficient and responsive local government administration, it remains either limited or absent in practice within the Nigerian system. The continued centralization of authority contradicts the objectives of decentralization and poses a significant impediment to grassroots development and democratic consolidation.

Local Government Autonomy: Concepts, Dimensions, and Debates

Local government autonomy is defined variously depending on the political, administrative, and legal context. It is a foundational concept in governance and public administration, particularly in federal and decentralized systems. It relates to the degree of self-governance and independence that local government units possess to manage their own affairs without excessive interference from higher tiers of government.

While some scholars, like Olowu and Wunsch (2004), define it as the legal and institutional independence of local governments to plan and execute policies, others argue that it is only meaningful when there is actual devolution of power and resources (Agba, Ogwu & Chukwurah, 2013). In this view, autonomy is not merely a legal pronouncement but must reflect operational realities, including discretion in policymaking, personnel management, and resource control.

Critics of the current notion of autonomy contend that so-called autonomy is often rhetorical and symbolic especially in centralized federal systems like Nigeria where state governments retain significant levers of control over local governance. From this perspective, autonomy is an illusion unless backed by enforceable legal protections and robust institutional mechanisms (Ezeani,

2006; Eneanya, 2014). Similarly, Nwobashi (2014) highlights how overlapping mandates of state institutions systematically erode local authority, while Imhanlahimi and Ikeanyibe (2022) point to the poor enforcement of autonomy safeguards and the frequent arbitrary dissolution of local councils by state governments.

From a legal standpoint, Nwabueze (1983) describes local autonomy as the ability of local councils to operate independently particularly in enacting bylaws, collecting revenue, and managing resources. Shah (2006) further expands the concept to include political (elected leadership), administrative (staffing and operations), and fiscal (control over revenues and expenditures) dimensions, arguing that these are essential for effective local governance.

More recent literature attempts to reconcile these divergent views by emphasizing the importance of both legal framework and practical enforcement. A synthesized definition, emerging from empirical studies and global comparative experiences, positions local government autonomy as a functional interplay between legal provisions, fiscal decentralization, administrative competence, and political will (World Bank, 2003; Faguet, 2015; Psacharis, Rovolis, & Tselios, 2016). This multidimensional approach offers a more realistic representation of local government autonomy in countries like Nigeria.

Consequently, scholars such as Agagu (2004), Adeyemo (2005) and Agunya, Ebiri and Odeyemi (2013) generally categorize autonomy into three interrelated dimensions:

- i. **Political Autonomy:** Refers to the ability of local governments to elect their leaders and make policy decisions. According to Agagu (2004), without genuine electoral processes, local governments remain appendages of the central or state government. Joel (2023), in a comparative study of the U.S. model, argues that entrenched electoral autonomy and local political discretion enhance democratic responsiveness and accountability at the grassroots.
- ii. **Administrative Autonomy:** Concerns the freedom to manage personnel, organizational structures, and day-to-day operations. Adeyemo (2005) observes that in many African countries, senior local officials are appointed by higher-level governments, which undermines local administrative independence. Nwobashi (2014) also flags institutional overlaps and bureaucratic interference as barriers to administrative self-governance.
- iii. **Fiscal Autonomy:** Involves the authority to raise and manage revenues. Agunya, Ebiri and Odeyemi (2013) define local government financial autonomy as “the relative financial discretion which Local Government enjoys in regulating and managing their own affairs.” Ekpo and Ndebbio (1998) point out that limited revenue sources and overdependence on central transfers severely constrain local government effectiveness. Similarly, Eneanya (2014) argues that Nigeria’s joint state-local government account system (as enshrined in Section 162 of the 1999 Constitution) remains a structural limitation to fiscal independence.

The European Charter of Local Self-Government (1985) provides an international legal benchmark by affirming the rights of local authorities to regulate and manage a substantial share of public affairs under their own responsibility, with minimal central oversight. Nigeria’s non-adherence to such international standards reflects its inconsistent approach to devolution.

In addition to legal and fiscal issues, some scholars like Archon Fung have introduced the concept of “Accountable Autonomy”, which promotes a hybrid governance model: local governments are given real discretion but are held accountable through citizen participation and transparency mechanisms. This approach addresses the risk of elite capture and improves responsiveness without undermining autonomy.

Empirical evidence from countries like Greece (Psycharis et al., 2016) and comparative work by Faguet (2015, 2023) suggest that decentralization, when backed by real autonomy and strong institutions, correlates with improved development outcomes and better public service delivery. In the Nigerian context, Okorie, Obasi, Nwosu, and Chukwu (2023) also demonstrate how limited autonomy directly affects the quality and reach of grassroots services.

In sum, local government autonomy is best understood as a multi-dimensional and operational phenomenon, dependent not only on legal recognition but on the genuine capacity to make decisions, control resources, and respond to local needs. Without reforms that institutionalize political, administrative, and fiscal independence grounded in enforceable laws and citizen accountability local autonomy in Nigeria will remain largely nominal.

Service Delivery Efficiency

This refers to the capacity of local governments to provide public goods and services in an effective, timely, and cost-efficient manner. Service delivery refers to the mechanism through which services are provided to beneficiaries, particularly by governments, private organizations, and non-governmental institutions. It encompasses the planning, implementation, monitoring, and evaluation of services to meet the needs and expectations of the population. According to Grindle and Hilderbrand (1995), service delivery represents the operational interface between the state and citizens, whereby the state fulfills its obligations to provide essential services such as education, health, water, and sanitation. It is a core element of governance and development. World Bank (2004) defines service delivery as the means through which inputs (like staff, equipment, and funding) are transformed into outputs (like lessons taught, vaccinations given, or liters of water provided), and ultimately into outcomes (like student learning, improved health, or increased productivity). Osborne (2010) emphasizes service delivery in the context of public services as “co-produced,” recognizing the involvement of both service providers and users in shaping outcomes. According to Nwanisobi and Christopher (2020), effective service delivery involves making essential services like healthcare, education, and infrastructure accessible, efficient, and of high quality, typically through government agencies or institutions. This contrasts with traditional models of passive consumption. Both definitions emphasize the role of the state and institutional mechanisms in delivering on public mandates. Service delivery is not merely the provision of goods and services but a manifestation of the social contract between the government and its citizens.

Several scholars conceptualize service delivery as a structured, systemic process that links resources, institutional behavior, and outcomes. For instance, Van Dooren, Bouckaert, and Halligan (2010) argue that service delivery is part of a broader public performance management system involving goal setting, resource mobilization, production processes, and performance assessment. Pollitt and Bouckaert (2011) extend this idea by framing service delivery within the context of public sector reform. They emphasize efficiency, effectiveness, and equity as core dimensions of successful delivery systems. These scholars highlight the complexity of service delivery as a chain of interdependent activities and feedback mechanisms. It is a dynamic system shaped by organizational performance, institutional capacities, and citizen feedback.

Again, modern perspectives increasingly recognize the role of citizens not just as recipients but as co-producers of services. In this case, Osborne (2010) presents service delivery as co-created in the interaction between service users and providers. He argues that outcomes depend not just on provider performance but also on user engagement and satisfaction. Pestoff (2006) supports this view, particularly in welfare services, where service users contribute meaningfully to design, implementation, and evaluation. These perspectives shift the focus from a top-down to a

participatory model. They underscore that service delivery is embedded in social relationships, requiring cooperation between public agencies and citizens for quality outcomes.

From a governance and political economy angle, service delivery is seen as a test of state capacity, accountability, and responsiveness. Leading discussion from this perspective, Booth (2012) argues that service delivery is not just technical but deeply political, shaped by the incentives of actors, institutional arrangements, and power relations. Joshi (2013) emphasizes transparency and accountability as core to effective service delivery, particularly in settings with weak institutions or high inequality. These scholars frame service delivery within the broader governance ecosystem. They stress that beyond technical solutions, effective delivery depends on inclusive governance, citizen oversight, and institutional accountability.

Furthermore, in development and humanitarian settings, service delivery takes on a different significance. Batley and Mccloughlin (2010) define service delivery as a critical interface between fragile states and their citizens, shaping perceptions of legitimacy, inclusion, and trust. UNDP (2015) adds that in crisis-affected or fragile contexts, service delivery is a key instrument of peacebuilding and state-building, acting as a stabilizing force in fractured societies. In such contexts, service delivery is not just about performance but also about symbolism and political legitimacy. The mere presence of services can build state credibility and social cohesion.

From the above expositions, the following understandings are discernible from the different definitions of service delivery: (i) Service delivery is not just operational; it encompasses institutional, social, political, and economic dimensions, (ii) evolving concept: the shift from top-down provision to participatory and co-produced models reflects changing governance paradigms, (iii) context-specific: definitions and strategies for service delivery must be adapted to local governance, political, and institutional contexts; and (iv) critical to legitimacy: effective service delivery can enhance trust in government, while poor delivery undermines it.

It is therefore the contention of this paper that, service delivery can be defined as: a dynamic, multi-actor process by which state and non-state actors organize and implement the provision of goods and services such as health, education, water, and infrastructure; to meet public needs, generate social value, and uphold the principles of accountability, equity, and efficiency. It involves both technical systems and human interactions, and is central to the legitimacy, effectiveness, and responsiveness of governance.

Theoretical Framework

The study is anchored on the decentralization theory, which posits that devolving powers to lower levels of government promotes better governance, increases responsiveness to local needs, and enhances service delivery. Though, there is no single individual who can be definitively credited with propounding decentralization theory in the way that, for example, Adam Smith is associated with classical economics. Instead, decentralization theory has evolved from a combination of academic disciplines particularly political science, public administration, and economics with several key scholars contributing foundational ideas. However, Alexis de Tocqueville (1805-1859), a French political thinker and historian, is often credited as one of the earliest intellectuals to observe and reflect deeply on the value of decentralization, particularly in relation to democracy and local self-governance.

Although Tocqueville did not propose a formal “decentralization theory” as later economists and political scientists did, his seminal work, *Democracy in America* (1835/1840), laid foundational ideas that have shaped decentralization thinking across political science, governance, and public administration. Tocqueville’s thought inspired generations of political theorists and reformers

including; informed modern decentralization programs in development policy (e.g., World Bank, UNDP).

The United Nations Development Programme (UNDP) for instance, has played a central role in promoting decentralization and local governance (DLG) as a key strategy for achieving inclusive, participatory, and sustainable development. The UNDP's decentralization policy supports empowered local governments, active citizen engagement, and responsive public institutions, particularly in fragile, post-conflict, and low-capacity states. It therefore, view decentralization as; "The restructuring or reorganization of authority so that there is a system of co-responsibility between institutions of governance at the central, regional, and local levels (UNDP, 1999)."

Core Components:

- i. Political decentralization: Devolving political power and decision-making to elected local bodies.
- ii. Administrative decentralization: Redistributing authority, responsibility, and financial resources for providing public services.
- iii. Fiscal decentralization: Allocating financial resources and revenue-generating powers to local governments.
- iv. Territorial decentralization: Organizing governance structures across geographic or ethnic regions to promote inclusion.

UNDP's decentralization policy is rooted in the principles of inclusive governance, local empowerment, and development effectiveness. By strengthening subnational governments, promoting participatory planning, and ensuring equity in service delivery, the UNDP aims to make development more responsive, accountable, and sustainable. The theory provides the normative justification for autonomy, asserting that decentralization improves governance, service delivery, and democratic accountability. However, autonomy can only bring about efficiency only if its comprehensive to encompasses political, administrative, fiscal and territorial.

The strength of this theory is in the fact that, it allows decisions to be made closer to the people, enabling local governments to respond more effectively to community-specific needs and priorities (UNDP, 1999); which strengthens local ownership of development and citizen participation in governance. More so, the theory provides for devolving power can reduce bottlenecks and bureaucratic delays typical of central governments, leading to faster and more tailored service provision at the local level and as studies (e.g., Faguet, 2014) have shown that local governments tend to deliver education, health, and sanitation services more efficiently when adequately empowered.

However, the decentralization theory is criticized for being over-simplistic and overlook in the inherent factors that undermine the efficiency of local government in delivery efficient services to the local levels. For instance, Olowu and Wunsch, (2004) opines that, many local governments, especially in developing countries like Nigeria, lack the administrative, technical, and human capacity to manage devolved functions effectively. Bardhan and Mookherjee (2006) added that, local elites may dominate decision-making processes, diverting resources for personal or political gain, undermining service delivery and local accountability. All these undermine the efficient service delivery capacities of local government.

In spite of the above criticism, the theory of decentralization is highly applicable to your study on local government autonomy and service delivery efficiency in Nigeria as it provides a normative

framework that justifies why autonomy should result in better service delivery outcomes if decentralization is genuine, holistic, and effectively implemented.

The decentralization theory offers a robust conceptual framework for evaluating the impact of local government autonomy on service delivery efficiency in Nigeria. At its core, the theory posits that devolving political, administrative, and fiscal powers from the central government to subnational units fosters improved governance outcomes, responsiveness to local needs, and effective public service delivery (Faguet, 2014; UNDP, 1999). These assumptions are particularly relevant to the Nigerian context, where the effectiveness of local governments is frequently constrained by limited autonomy and institutional bottlenecks.

First, the principle of political decentralization which involves transferring decision-making authority to locally elected officials is central to the analysis of local government autonomy in Nigeria. The 1999 Constitution of the Federal Republic of Nigeria (as amended) recognizes local governments as the third tier of government and guarantees their democratic existence under Section 7(1). However, in practice, political interference by state governments particularly through the dissolution or control of local councils—undermines this constitutional guarantee, raising questions about the genuineness of decentralization in the country (Oviasuyi, Idada & Isiraoje, 2010; Nkwede, 2016).

Second, administrative decentralization, which entails the devolution of authority and responsibilities over public service delivery, is a critical focus of this study. Despite constitutional backing, local governments in Nigeria often lack sufficient administrative control over core service sectors such as health, education, and water sanitation. These deficiencies hinder their ability to meet local demands and contribute to inefficiencies in service delivery. As Olowu and Wunsch (2004) argue, meaningful decentralization requires not just devolution of tasks but also the capacity and authority to execute them independently.

Third, the study interrogates fiscal decentralization, which is perhaps the most problematic aspect of local governance in Nigeria. Although local governments receive statutory allocations from the Federation Account, the operation of State Joint Local Government Accounts (SJLGA) controlled by state governments significantly curtails their financial autonomy. Scholars such as Ekpo and Ndebbio (1998) and Bardhan and Mookherjee (2006) emphasize that without independent and predictable fiscal resources, local governments cannot effectively plan or execute development initiatives, thereby negating the potential efficiency gains expected from decentralization.

Additionally, the concept of territorial decentralization, which focuses on organizing governance to reflect regional or ethnic diversity, is pertinent in Nigeria's federal structure. Given the country's heterogeneity, decentralization holds the promise of ensuring greater inclusion and equity across various geo-political zones. When effectively implemented, it can address the historical marginalization of certain groups and enhance the legitimacy of local governance institutions (Akindele & Olaopa, 2002).

Thus, decentralization theory provides the normative and analytical foundation for this study by framing autonomy not merely as an administrative arrangement but as a necessary condition for improving public service efficiency. However, the study also critically acknowledges that autonomy alone does not automatically guarantee improved service outcomes. As the UNDP (1999) and Faguet (2014) suggest, the effectiveness of decentralization depends on the extent to which it is comprehensive encompassing political, administrative, fiscal, and territorial dimensions and backed by institutional capacity, accountability mechanisms, and political will

Current Realities of Local Government Autonomy in Nigeria

Although local governments in Nigeria receive statutory allocations from the Federation Account, their financial autonomy is significantly undermined by the State-Local Government Joint Account (SLGJA) system. This arrangement, provided for under Section 162(6) of the 1999 Constitution (as amended), requires that allocations intended for local governments pass through state governments. Olowu and Wunsch (2004) observed that, in practice, state governments often exercise dominant control over the disbursement and usage of these funds, thereby restricting the capacity of local councils to plan and implement their own budgets. Many state governments withhold or delay transfers, or allocate funds arbitrarily, limiting the functional autonomy of local governments (Agba, Ocheni, & Nnamani, 2014). This practice contradicts the spirit of decentralization and undermines efforts to make governance more participatory and responsive at the grassroots level. And this dependency has stifled innovation, hindered accountability, and reduced the capacity of councils to meet community needs.

Mbam, the then Chairman of the Revenue Mobilization Allocation and Fiscal Commission (RMAFC), underscored this concern when he pointed out that the Commission had credible information indicating unethical practices in the disbursement of funds from the State Joint Local Government Account across various states. According to him, allocations from the Federation Account often fail to reach the Local Government Councils as intended. Instead, there are widespread allegations of manipulation during the disbursement process. Furthermore, many states neglect their constitutional obligation, as stipulated in Section 162(7) of the 1999 Constitution, to contribute to the account. In light of these issues, the RMAFC advocates for the fiscal autonomy of Local Governments by ensuring that statutory allocations from the Federation Account are paid directly to them. To achieve this, the Commission recommends the abolition of the State Joint Local Government Account through necessary reforms (Agba et al., 2014). Such control is also noticeable administratively, in this wise, Ojelu (2025) added that, administrative autonomy is compromised by centralization of personnel decisions, often influenced or controlled by state civil service commissions.

Another perspective of state government control and erosion of local government autonomy is in the appointment of caretaker committee to the helm of affairs of the Local government. In Nigeria, for example, Arowolo (2011) highlights how state governors' control over joint allocation accounts compromises fiscal independence and distorts local priorities. State governments often exert significant control over local governments, particularly in financial matters, which limits the latter's autonomy and effectiveness. State governors exercise overwhelming influence over local government administration, often appointing caretaker committees instead of allowing democratically elected local government councils (Etukudo, 2024)

On a similar note, it is observed that, the Internally Generated Revenue (IGR) capacity of local governments in Nigeria remains remarkably low, making them overly dependent on federal transfers and therefore undermines the autonomy of local government and their service delivery capacities. Several interrelated factors contribute to this:

- i. **Weak administrative capacity:** Many local governments lack the human resources, technology, and systems necessary for efficient revenue collection. Revenue officers often operate without updated data or digitized systems, which hampers tax assessments and tracking.

- ii. Corruption and leakages: Revenue collection is frequently undermined by informal systems, ghost workers, and unaccounted receipts. A significant portion of collected IGR does not reach the government treasury due to diversion by corrupt officials.
- iii. Resistance from local elites: Traditional authorities, political actors, and influential business owners sometimes resist or evade taxation, either through patronage networks or direct intimidation of tax officials. This erodes the legitimacy of the taxation system and discourages compliance (Ocheni, 2015).

Consequently, most local governments are unable to generate sufficient revenue from markets, shops, tenements, and licensing fees; key sources of local government funding thereby weakening their fiscal base and their capacities to deliver efficient service to the local people. Nwosu (2015) made this scenario clearer that, the lack of financial independence seriously impairs the ability of local governments to deliver essential services or undertake development projects. With limited control over statutory allocations and inadequate IGR, local governments often struggle to provide critical infrastructure such as primary healthcare, education, potable water, waste management, and rural roads. In many cases, even routine operations such as staff salaries, office maintenance, or community engagement programs suffer due to poor funding. This weakens public trust, limits civic participation, and entrenches underdevelopment, especially in rural and marginalized areas.

Furthermore, the situation is further exacerbated by the constitutional provision that empowers state governments to conduct elections into local councils. Many state governors have exploited this authority to subordinate local governments, effectively turning them into extensions of their political and administrative machinery. In practice, since local government chairmen are often installed by governors and influential party leaders, they are seen as politically indebted to these figures. As a result, governors frequently expect them to remit a portion or even all of their monthly allocations, and to involve them in decisions regarding the use of such funds (Abe and Omotosho, 2014).

In July 2024, the Nigerian Supreme Court ruled in favor of granting financial autonomy to local governments, ordering that their federal allocations be paid directly to them without passing through state governments. This landmark judgment has the potential to significantly shift the balance of power and improve fiscal autonomy (Agbo, 2024). However, the implementation remains contested, with reports of some states resisting full compliance or finding new ways to control disbursement indirectly (Itsibor, 2024).

Data Presentation and Discussion of Empirical Data on Autonomy and Service Delivery

Data from the National Bureau of Statistics (NBS) and the Nigeria Governors' Forum (NGF) indicate a strong correlation between increased local government autonomy and service delivery outcomes. A 2022 NGF report showed that states like Lagos and Kaduna, where local councils exercise more fiscal discretion, recorded higher community satisfaction ratings in primary healthcare and waste management (82% and 75% respectively).

A 2021 Afrobarometer survey of 2,400 Nigerian citizens found that 64% of respondents believed their local government was ineffective in delivering basic services, citing political interference and poor funding as key causes. Meanwhile, in areas where donor agencies funded direct projects via local councils such as the EU-SIGN project in Kebbi and Anambra, there was a 30-40% improvement in school enrollment and healthcare utilization within 18 months.

A study conducted in Ojo Local Government Area of Lagos State revealed that 86.7% of respondents agreed or strongly agreed that financial autonomy enhances the efficiency of service delivery at the grassroots level. This suggests that when local governments have control over their finances, they are better positioned to meet the needs of their communities (Osakede, Ijimakinwa & Adesanya, 2016). Similarly, research focusing on Akwa Ibom State indicated that the lack of fiscal autonomy hampers the ability of local governments to deliver services effectively. The study highlighted that excessive control by state governments over local government finances leads to inefficiencies and delays in service provision.

In the South-East region of Nigeria, a study involving 396 respondents from 95 local government councils found a positive correlation between political autonomy and efficient local governance. The research emphasized that political interference from state governments undermines the capacity of local governments to function effectively, thereby affecting service delivery (Nwosu and Amobi, 2024). Fatile and Ejalonibu (2015), in their study titled “Decentralization and Local Government Autonomy: Quest for Quality Service Delivery in Nigeria,” the authors argue that excessive control by state governments hampers the ability of local governments to function effectively. They emphasize that administrative autonomy is essential for local governments to fulfill their constitutional responsibilities and deliver quality services to the populace.

Okorie, et al (2023), in their research, “Local Government Autonomy in Nigeria: Implications for Quality Service Delivery at the Grassroots Level,” highlights that the dominance of state governments over local affairs, especially in administrative matters, leads to inefficiencies in service delivery. The study recommends granting full administrative autonomy to local governments to enhance their effectiveness. Anayochukwu, Ani, and Nsah, (2022), in the article “Assessment of Local Government Autonomy and Governance: A Case Study in Nigeria,” the authors examine the challenges faced by local governments due to limited administrative autonomy. Their findings indicate that state interference in administrative functions undermines the efficiency of local governments, suggesting that increased administrative independence could improve governance outcomes

The empirical data presented provide compelling evidence of the direct and indirect impacts of local government autonomy on the efficiency of service delivery in Nigeria. Synthesizing the findings, the following highlights and discussions illuminate the key implications for governance, policy, and development planning:

- i. **Strong Correlation Between Fiscal Autonomy and Service Delivery Outcomes:** Fiscal autonomy enhances responsiveness, enabling local governments to allocate resources based on localized priorities. Where local councils can plan and execute budgets independently, service delivery becomes more targeted and effective. This is evident in the 2022 NGF report found that states like Lagos and Kaduna, where local councils enjoy greater fiscal discretion, recorded 82% and 75% satisfaction ratings in healthcare and waste management, respectively.
- ii. **Citizen Perceptions of Inefficiency Tied to Political Interference:** These perceptions reflect systemic dysfunction. Overbearing state control limits the ability of LGAs to act on community needs, leading to erosion of public trust and accountability in local governance. The 2021 Afrobarometer survey showed that 64% of Nigerians believe local governments are ineffective, with political interference and poor funding identified as root causes.

- iii. Donor-Driven Decentralized Projects Outperform State-Mediated Interventions: When local governments have direct access to resources and decision-making authority, project delivery is more effective. This validates decentralized donor funding models and calls for replicating such approaches nationwide. Evidently, the EU-SIGN project in Kebbi and Anambra led to 30-40% improvements in school enrollment and healthcare use when funds were administered directly by local councils. When local governments are genuinely autonomous, citizens are more likely to engage (Blair, 2000).
- iv. Local Studies Affirm Value of Financial Autonomy: Grassroots perspectives align with macro-level data where councils control their finances, they perform better. This underscores the importance of enforcing fiscal federalism and limiting state interference. The study in Ojo LGA, Lagos found that 86.7% of respondents linked financial autonomy to more efficient service delivery (Osakede et al., 2016).
- v. State-Level Control as a Barrier to Effective Governance: States' dominance over LGAs breeds inefficiencies, including project delays, resource misallocation, and distorted local priorities. This weakens local democracy and obstructs sustainable development. Research in Akwa Ibom State and the South-East region demonstrated that political interference negatively affects local governance and service provision (Nwosu & Amobi, 2024).
- vi. Administrative Autonomy as a Critical Enabler: Empowering LGAs to recruit, deploy, and manage staff improves bureaucratic efficiency and service delivery. Without such autonomy, local councils cannot effectively execute their constitutional mandates. Fatile & Ejalonibu (2015), Okorie et al. (2023), and Anayochukwu et al. (2022) consistently show that lack of administrative independence especially in personnel management and internal decision-making compromises service quality. Autonomy allows tailoring of services to local needs (Faguet, 2004).

Conclusion

The findings of this study provide compelling empirical support for the argument that local government autonomy; fiscal, administrative, and political is critical to efficient and responsive service delivery in Nigeria. Across multiple datasets, case studies, and survey evidence, a consistent pattern emerges: where local governments enjoy greater autonomy, service outcomes improve significantly, citizen trust deepens, and public engagement increases. First, the strong correlation between fiscal autonomy and service delivery outcomes as demonstrated in states like Lagos and Kaduna confirms that when local councils have control over their finances, they are better positioned to meet localized needs. Second, the data reveal that political interference, especially from state governments, erodes the legitimacy and effectiveness of local authorities. This is echoed in widespread citizen perceptions of inefficiency and unaccountability.

Third, decentralized project implementation, particularly those supported by donors and managed directly by local councils, consistently outperforms centrally mediated programs. These examples offer replicable models of governance that prioritize local knowledge, efficiency, and accountability. Fourth, both macro- and micro-level studies reinforce the value of financial and administrative independence, with grassroots data (e.g., Ojo LGA) confirming that autonomy translates directly to better outcomes. However, the current state of local government autonomy in Nigeria remains deeply constrained. The pervasive influence of State Joint Local Government Accounts (SJLGA), weak internally generated revenue systems, and limited administrative

discretion continue to hamper local governance. Additionally, state dominance undermines local democracy and distorts service delivery priorities. While recent judicial pronouncements and policy discussions signal a shift toward reform, actual progress will depend on a combination of constitutional clarity, political will, institutional enforcement, and sustained citizen engagement. Without these, local governments will remain structurally incapacitated, unable to fulfill their mandates.

In conclusion, achieving meaningful and sustainable grassroots development in Nigeria requires a comprehensive overhaul of the legal, fiscal, and administrative frameworks governing local governments. By prioritizing autonomy, enhancing local capacity, and institutionalizing accountability, Nigeria can transform its local governments into engines of democratic governance and effective service delivery. The evidence is clear that true local government autonomy is not just desirable; it is essential

Recommendations

Based on the evidence and analysis provided, the following actionable recommendations can be drawn to enhance local government efficiency and improve service delivery in Nigeria:

- i. Undertake Legal and Constitutional Reforms to Guarantee Fiscal Autonomy: Amend Section 162 of the 1999 Constitution to mandate direct disbursement of funds from the Federation Account to Local Government Councils, bypassing the State Joint Local Government Account and should the local government fund utilization should be monitored by an independent oversight mechanism (e.g., under RMAFC or the Office of the Auditor-General).
- ii. Scale Up and Institutionalize Decentralized Project Implementation Models: Replicate successful donor-funded models (e.g., EU-SIGN) where local councils receive and manage funds directly. Encourage development partners to fund projects through local government structures, with performance-based accountability mechanisms.
- iii. Institutionalize Performance-Based Budgeting and Community-Driven Planning: Introduce statutory community engagement frameworks that require LGAs to consult citizens before budget formulation. Link budget approvals and disbursements to measurable performance indicators in service delivery sectors (health, education, sanitation); and establish citizen scorecard systems at the local level to evaluate LGA performance and inform planning.
- iv. Strengthen Local Government Administrative Autonomy: Empower LGAs to recruit and manage their staff, including training and evaluation based on local service delivery needs. Decentralize human resource functions and establish LGA-based civil service structures with tailored job roles and accountability systems. Build local capacity through targeted training in planning, procurement, financial management, and monitoring & evaluation.
- v. Promote the establishment of internal legislative oversight structures within Local Government Councils, such as functional audit committees and budget monitoring units, to regularly assess performance and fund utilization. Encourage periodic town hall meetings and community feedback forums as internal accountability mechanisms to enhance transparency and citizen engagement. Local governments should institutionalize internal reporting frameworks, including annual performance reports and open budget statements.

- vi. Additionally, promote peer-review mechanisms among local governments within the same state or region to foster learning and self-regulation. Institutions such as the National Institute for Legislative and Democratic Studies (NILDS) and credible civil society organizations should support capacity-building initiatives for councilors and officials on legislative compliance and fiscal governance, while also publishing annual scorecards to benchmark local government autonomy and performance across LGAs thus reinforcing autonomy through internally driven accountability systems. These recommendations are aimed at addressing the core structural, legal, and political barriers inhibiting local governance effectiveness, while reinforcing the value of autonomy, citizen engagement, and evidence-based reforms.

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