

## Challenges of Financial Autonomy in Nigerian Local Governments and their Implications for Rural Development in Kogi State, Nigeria: A Focus on Idah Local Government

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### **Abstract**

*This study explores the effects of local government financial autonomy on grassroots development in Idah Local Government Area (LGA) of Kogi State, Nigeria. Utilizing content analysis of academic literature, government reports, and stakeholder interviews, the research identifies key themes related to service delivery, revenue generation, accountability, and community participation. The findings indicate that local government autonomy positively impacts grassroots development by enhancing service delivery, increasing financial independence, and promoting greater accountability and transparency. However, challenges such as limited administrative capacity and political interference hinder effective implementation. The study emphasizes the need for strengthening institutional capacity at the local level and promoting transparent governance practices to maximize the benefits of local government autonomy. By fostering a more participatory and responsive governance framework, local governments can better address the needs of their communities, leading to sustainable development outcomes.*

**Keywords:** Local Government, Autonomy, Grassroots Development, Accountability

### **Introduction**

Nigeria has been a federal state from 1964 to date with the primary responsibility for providing most public goods being concurrently shared between the Federal and State governments (Fed 52.68%, 26.72% and 20.6% respectively). In 1976, the Local Government was established and recognized as the government at the grassroots or third tier level of government with the mandates for the provision of social services in areas where the Federal and State governments cannot directly provide to the local people due to distance. These services could be statutory or non-statutory responsibilities (Rhemami, 2004).

The challenge of local government financial autonomy is an impediment to grassroots development in Nigeria. Despite constitutional provisions designating local governments as a full-fledged third tier of government, financial dependence and state control has created a significant stumbling block between constitutional expectations and actual developmental outcomes at the local levels. However, the existing system of joint state-local government accounts and the practice of state governments exercising excessive control over local government finances undermines and stifles local government financial autonomy. The current financial framework has created a paradoxical situation where Local Government has the least financial capacity to address their needs.

Nigeria operates a federal system of government with 36 states and 774 local governments. Local governments constitute machinery for meeting peculiar needs of the rural people and for the provisions of corresponding services within the competence and capability of the local area. It plays vital role in the execution of government policies at the local levels and functions for the resolution

of conflicts of interest at the local level. The local government also serves as a training ground for political participation (Okoli, 2000). This implies that local governments in Nigeria are to render services that will foster grassroots development. If appropriately managed, local governments are viable instrument for rural transformation, development and the delivery of social services to rural communities.

Local government financial autonomy refers to the degree of financial independence that local government possess to operate without undue interference from higher levels of government. Autonomy empowers local governments to make decisions, implement policies, and allocate resources according to the specific needs of their communities. This principle of governance is predicated on the idea of decentralization, which allows local authorities to be closer to the people they serve, enhancing responsiveness and accountability in addressing grassroot issues. The need for local government financial autonomy is anchored in the principle of subsidiarity, which argues that governance functions should be performed at the lowest level possible, leaving only those tasks which cannot be effectively managed locally to higher levels of government. In Nigeria, the 1999 Constitution and Local Government Reforms of 1976 were designed to promote autonomy, but significant challenges persist. Often, local governments find themselves restricted by state governments, leading to inefficiency in grassroots development efforts. These challenges are particularly evident in Idah Local Government Area (LGA) of Kogi State, where the pursuit of autonomy has been hampered by a range of socio-political and economic factors. Grassroots development focuses on improving the social, economic, and political conditions of rural and less developed areas by engaging directly with the people at the local level. This approach prioritizes participatory development, where community members are involved in identifying their problems and actively working towards solutions. Grassroots development aims to empower the rural populace, reduce poverty, enhance infrastructure, and promote socio-economic advancement through the effective implementation of local government policies (Olayiwola, 2006).

In Nigeria, the Local Government system is regarded as the third tier of government closest to the people. Its potential role in grassroots development is significant, as local governments are expected to be the engine of local development, providing public services such as education, healthcare, rural electrification, road construction, and market facilities. However, in practice, local governments often struggle with inadequate finance (funding), lack of resources, skilled personnel, and interference from higher authorities, making grassroots development a challenging task. Scholars have debated extensively on the importance of local government autonomy as a prerequisite for grassroots development. According to Ojo (2009), local government autonomy ensures that decisions about local needs are made by those directly involved, thus leading to more effective service delivery. Similarly, Ezeani (2004) argues that decentralization and local autonomy improve governance by reducing bureaucratic delays that often plague centralized systems.

However, Arowolo (2011) highlights that despite the theoretical benefits of autonomy, the reality in Nigeria is far from ideal. State governments, through their control of state-local government joint accounts, often stifle the financial independence of local governments, preventing them from executing developmental projects. Furthermore, state governors frequently use local governments as political tools, manipulating their budgets and staffing for personal or political gains.

In the case of Idah, local government autonomy has been compromised by the dominance of the state government, which often dictates how resources are allocated. For example, the state government's control over local government finances through the joint account system has led to a situation where funds meant for grassroots projects are either delayed or misappropriated. Consequently, essential services such as road maintenance, education, healthcare, and agricultural development are underfunded, leaving the local population without critical infrastructure.

In many instances, state politicians in Kogi State view local governments as extensions of their political base, using them for electoral purposes rather than for development. This undermines the capacity of the local government in Idah to independently pursue projects aimed at improving the living standards of its people. Moreover, the exclusion of community members from decision-making processes has had a negative impact on the success of grassroots projects. Scholars such as Ezeani (2013) have emphasized that effective grassroots development requires participatory governance, where local communities are involved in the planning, execution, and monitoring of development projects.

## Objectives of the Study

The main objective of this study is to examine the effect of Local Government Financial Autonomy on grassroots development in Idah Local Government. Specifically, this study sought to:

- i. Examine how the current financial framework affects the capacity of Idah Local Government to drive grassroots development
- ii. Determine the connection between financial autonomy and the quality of project implementation at the grassroots level (Idah Local Government)

## REVIEW OF RELATED LITERATURE

### Concept and nature of Local Government

According to Olowu, (1990), local government is "a political subdivision of a nation or state in a federal system which is constituted by law and has substantial control over local affairs, including the powers to impose taxes or exact labor for prescribed purposes." This definition underscores the legal framework within which local governments operate, emphasizing that they are creations of statutes and have the authority to exercise certain functions and powers within their jurisdictions. Local governments are thus not sovereign entities, but their existence and powers are rooted in constitutional or statutory provisions that regulate their operation.

Local government is a fundamental aspect of the political and administrative structure of federal states like Nigeria. It represents the lowest tier of government, closest to the citizens, and plays a critical role in fostering grassroots development, ensuring the efficient delivery of public services, and enhancing democratic participation. According to Aina, (2006), local government refers to "the lowest unit of administration to which authority is decentralized by the central government within a political system." This implies that local governments operate within a framework where certain powers are delegated to them by a central or higher authority, allowing them to administer local affairs autonomously.

### Functions of Local Government

The functions of local government can be broadly categorized into the following:

- i. **Administrative Functions:** As defined by the 1999 Constitution of Nigeria, Local governments are responsible for the administration and management of public services at the local level. This includes the provision of basic amenities such as water supply, sanitation, waste management, road maintenance, and public health services.
- ii. **Political Functions:** Local governments also serve a political function by promoting democracy and political participation at the grassroots level. Local governments provide a platform for the

election of local representatives, allowing citizens to participate in governance through voting, contesting for office, or engaging in public debates Ezeani (2013).

iii. **Developmental Functions:** Another critical role of local government is in the area of grassroots development. Local governments are expected to serve as the driving force for the economic and social development of local communities. This includes initiatives aimed at poverty reduction, job creation, rural development, and agricultural support. According to Arowolo (2011), "local governments are pivotal to the realization of national development goals, as they are the closest government bodies to the rural population and are better equipped to implement grassroots development policies."

### Concept of Autonomy

Autonomy refers to the capacity of an institution to govern itself, make independent decisions and manage its own affairs including finances without undue interference from external forces. Autonomy, in its broadest sense, is derived from the Greek word "autonomous," meaning self-legislation or self-rule. It is the ability of an entity, institution or government to exercise its own authority and make decisions free from external control. In political theory, autonomy is linked to concepts of liberty, sovereignty, and self-determination. According to Cornwall & Gaventa, J. (2001), autonomy refers to "the capacity of an individual or institution to chart its own course and make decisions that reflect its own values and interests without being coerced by external forces."

Similarly, Olaiwola (2006) defines autonomy as "the ability to be one's own master, to live according to one's own understanding of value and what is right." Autonomy, therefore, involves both independence from external interference and the capacity to act in accordance with one's own values and judgment. This definition underscores that autonomy is not merely freedom from control but also the ability to exercise meaningful control over one's decisions and actions.

Ayoade, (2010), defines financial autonomy as the capacity of an entity to generate and control its financial resources in a way that ensures sustainability and reduces dependency on external financial interventions or control.

According to Arowolo (2010), financial autonomy is the capacity of a government or institution to control its own financial resources, including the power to raise revenue, allocate funds, and make expenditures independently. Financial autonomy is vital for local governments, as it allows them to generate and manage the resources necessary for local development. According to Arowolo (2010), "without financial autonomy, local governments are reduced to mere administrative extensions of the central government, dependent on the goodwill of higher authorities for the execution of their functions."

In the views of Ezeani & Nnoli (2018), local government autonomy is "the freedom of local governments to govern themselves, make decisions about local policies, and manage local resources with minimal interference from the central or state governments." This definition highlights the importance of local governments having the authority to independently address the needs of their constituencies. Local government autonomy allows for the design and implementation of policies that are better suited to local conditions and priorities, thus improving governance at the grassroots level. Similarly, Arowolo (2010) defines local government autonomy as "the degree of independence local authorities have to make and implement decisions regarding the administration of local affairs, including finance, personnel, and policy-making."

### The need for Local Government Financial Autonomy

Many reasons underscore the importance of financial autonomy for local governments:

**Enhanced Service Delivery:** Local government autonomy allows local authorities to design and implement policies that are tailored to the specific needs of their communities. According to Olowu (1998), "autonomy is essential for improving the efficiency and effectiveness of local governments in delivering public services, as it allows them to allocate resources and manage programs based on local preferences."

**Promotion of Local Development:** Local government autonomy is vital for promoting grassroots development. By controlling their own resources and decision-making processes, local governments can invest in projects that address the developmental needs of their areas. According to Arowolo (2010), "autonomy enables local governments to serve as engines of local development, as they are better positioned to understand and respond to the needs of their populations."

**Strengthening Democratic Governance:** Autonomy is essential for strengthening democratic governance at the grassroots level. It allows local populations to elect their leaders, participate in decision-making, and hold local authorities accountable. According to Ezeani (2012), "local government autonomy is fundamental for fostering democratic participation, as it provides citizens with the opportunity to engage in governance and influence the decisions that affect their lives."

## Grassroots Development

Grassroots development refers to the process of fostering economic, social and political progress at the local or community level. Grassroots development has gained scholarly attention due to its focus on inclusivity, sustainability and local empowerment. In the views of Dudley Seers 1956, development cannot be complete until there is a trickledown effect of positive change in all the parts of a community, state or nation. It contrasts with top-down development models, where decisions are made by central authorities without considering local contexts.

According to Centre for Democracy and Development (CDD) (2019), grassroots development is "a process of enabling local people to take charge of their own development through community-led initiatives that promote social, economic, and political progress." This definition highlights the participatory nature of grassroots development, where the focus is on empowering local communities to identify their own needs, design appropriate solutions, and implement development programs. The goal is to ensure that development outcomes reflect the priorities and aspirations of the people at the grassroots level.

Chambers dictionary defines grassroots development as "a bottom-up approach to development that seeks to engage local communities in the identification, planning, and implementation of development programs." Grassroots development is therefore distinct from top-down development models, which often impose solutions from external factors, such as governments or international organizations. As noted by Olayiwola (2006), grassroots development prioritizes local knowledge, capacity-building, and community participation, which are essential for achieving long-term development goals.

## Principles of Grassroots Development

Grassroots development is underpinned by several key principles that guide its practice and implementation. These principles include participation, empowerment, sustainability, and inclusivity.

- i. **Participation:** Participation is the cornerstone of grassroots development. It involves engaging local communities in all stages of the development process, from planning and decision-making to implementation and evaluation. According to Cohen and Uphoff (1996), participation is "the active involvement of local people in the development process, ensuring that their voices are

heard and their needs are addressed." In grassroots development, participation is not limited to consultation but extends to genuine decision-making power, where local people have control over the allocation of resources and the design of programs that affect their lives.

- ii. **Empowerment:** This refers to the process of increasing the capacity of individuals and communities to make choices and transform those choices into desired actions and outcomes. Empowerment involves "expanding the assets and capabilities of poor people to participate in, negotiate with, influence, control, and hold accountable the institutions that affect their lives."
- iii. **Sustainability:** Sustainability is a critical principle in grassroots development, as it ensures that development initiatives are not only effective in the short term but also have lasting impacts on local communities. Sustainable development involves balancing economic, social, and environmental factors to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.
- iv. **Inclusivity:** Inclusivity involves "creating spaces for marginalized groups to participate in decision-making processes and ensuring that their voices are heard and their needs are prioritized." Inclusivity in grassroots development also involves addressing power imbalances within communities, where certain groups may dominate decision-making while others are excluded (Cornwall and Gaventa 2001).

## Challenges of Grassroots Development

Grassroots development faces several challenges which include but not limited to:

- i. **Capacity Constraints:** One of the main challenges of grassroots development is the limited capacity of local communities to plan, implement, and manage development projects. Many grassroots organizations lack the technical expertise, financial resources, and institutional capacity needed to carry out development initiatives effectively." Capacity-building is therefore essential for ensuring that local communities can take full advantage of grassroots development opportunities (Agagu, 2004).
- ii. **Power Imbalances:** Power imbalances within communities can also undermine the effectiveness of grassroots development. In many cases, local elites or dominant groups may capture the development process, marginalizing the voices of the poor and vulnerable. As Chambers (1997) notes, "grassroots development can be compromised by local power dynamics, where certain groups monopolize decision-making and exclude others from participating."
- iii. **Resource Constraints:** Grassroots development often faces significant resource constraints, particularly in terms of funding and technical support. Local communities may lack access to the financial resources needed to implement large-scale development projects. According to Olayiwola (2006), "the success of grassroots development is often hindered by the lack of adequate financial and technical resources at the community level."
- iv. **External Interference:** External factors, such as government agencies, international organizations, or private sector entities, may sometimes undermine grassroots development by imposing their own agendas or priorities on local communities. As noted by Eade (1997), "external interference can distort grassroots development by pushing communities to adopt solutions that do not align with their own needs or cultural contexts."

## Sampled Revenue Allocation to Kogi State and Idah Local Government

The 774 local governments in Nigeria received over N2 trillion from the federation's account revenue between January and July 2024. Monthly allocations increased by 19.5% in July, from N287.7 billion in June to N343.7 billion, marking the highest amount since January 2024. (FAAC

August 2024). This sounds encouraging but even at that, many local governments in Nigeria including Idah have nothing to show as they struggle to even meet up with the payment of monthly staff salaries let alone provision of public goods that will usher in grassroot development because fiscal interference from state government and some major political actors outside the immediate confines and controls of the local government.

In September 2020, the Federal Account Allocation Committee disbursed to Kogi State a Gross Total sum of N3,724,605,649.26 **minus** External Debt N52,572,229.93, Contractual Obligation N117,593,824.10 and Other Deductions N278,987,798.50 which resulted in Net Statutory Allocation of N3,275,451,796.73.

Out of this sum, Idah Local Government got the sum of N145,734,365.90 for the month under review (FAAC 2020 retrieved National Bureau of Statistics)

In February 2021, Kogi State got the gross sum of N3,031,265,706.02 **minus** (External Debt N46,707,847.82), (Contractual Obligation N117,593,824.10) and (Other Deductions N182,410,406.56) with a Net Statutory Allocation of N2,684,553,627.54 from the federation account through Federal Account Allocation Committee.

Out of this allocation, Idah Local Government got the sum of N132,314,067.66 for the month under review (FAAC 2021 retrieved National Bureau of Statistics) and (NEITI 2022).

## **Financial Autonomy and Grassroots Development**

According to Olowu and Wunsch (2004), local government financial autonomy is defined as "the extent to which local governments have the legal and financial authority to make decisions, generate revenue, and implement policies that reflect the needs of their communities." Financial Autonomy implies that local governments can generate and manage their finances, recruit personnel, and execute policies that cater for the specific needs of their communities without interference from state or federal government.

Local government autonomy is enshrined in the Nigerian Constitution, but its implementation varies across states. In practice, many local governments in Nigeria, including Idah LGA, face significant challenges in exercising their autonomy due to interference from state governments. Where local government autonomy is effectively implemented, it can significantly enhance grassroots development. Grassroots development refers to the economic, social, and political development of local communities, particularly those at the base of the socio-economic hierarchy. Like many other rural LGAs in Nigeria, Idah faces challenges such as inadequate infrastructure, poor access to basic services, and high levels of poverty. The role of the local government in addressing these challenges is critical, as grassroots development is best achieved when local governments are empowered to make decisions that reflect the needs of their communities.

Grassroots development in Idah LGA has traditionally been hindered by the centralization of power at the state level, which limits the local government's ability to generate and manage its resources effectively. In a study by Adeyemo (2005), it was noted that "local governments in Nigeria are often constrained by a lack of financial autonomy, which limits their capacity to initiate and implement development projects that directly impact local communities." This observation is particularly relevant in the case of Idah LGA, where the reliance on state government transfers has limited the ability of the local administration to fund grassroots development initiatives. A report by the Nigerian Union of Local Government Employees (NULGE) (2018) found that "local governments with greater autonomy tend to deliver better services because they can prioritize the needs of their communities without interference from state governments." Financial autonomy could lead to the expansion of healthcare services in rural communities, where access to medical facilities

is currently limited. Local government financial autonomy also has the potential to enhance revenue generation at the grassroots level. When local governments have control over their finances, they can explore new revenue sources and reduce their dependence on state government allocations. This could involve improving the collection of taxes, levies, and fees, as well as promoting local economic activities such as agriculture and small-scale industries. Ezeani (2012) opines that "financial autonomy is crucial for local governments to generate adequate revenue and implement development projects." Greater financial autonomy would allow the local government to invest in agricultural development projects that can boost the local economy and create employment opportunities. According to Ayoade (2010), "local economic development is most effective when local governments have the autonomy to implement policies that reflect the unique economic characteristics of their communities.

### Challenges of Local Government Financial Autonomy

**Contradictory provisions in the 1999 constitution:** There are some contradictions in the 1999 constitution of the Federal Republic of Nigeria in relation to local government administration.

Section 7(1) of the 1999 Constitution of the Federal Republic of Nigeria states emphatically that "The system of local government by democratically elected local government councils is under this constitution guaranteed; and accordingly, the government of every state shall ensure their existence under a Law which provides for the establishment, structure, composition, finance and functions of such councils".

Yet, section 7(6a) submits that "the National Assembly shall make provisions for statutory allocation of public revenue to Local Government councils in the federation. But the confusion is extended further by section 7(6b) which states that "the House of Assembly of a state shall make provisions for statutory allocation of public revenue to local government councils within the state".

This confusion also resurfaced in section 162(6) where it established the State Joint Local Government Account for the purpose of payment of "all allocations to the Local Government councils of the State from the Federal account and from the Government of the State".

Section 162(7) directs State Government to pay to Local Government councils its total revenue on the terms prescribed by the National Assembly. At the same time, it gives the same power and functions to the State House of Assembly in section 162(8)

Despite the potential benefits of local government financial autonomy, its implementation in LGAs faces several challenges among which are the following:

- i. **Political Interference:** Even with autonomy, local governments in Nigeria often face political interference from state governments, which can limit their ability to operate independently. In Idah LGA, political patronage and control by state-level politicians may undermine the local government's ability to exercise full autonomy.
- ii. **Limited Administrative Capacity:** Local governments often lack the administrative capacity to manage resources effectively and implement development projects. In Idah LGA, limited technical expertise and poor infrastructure could hinder the local government's ability to take advantage of autonomy.
- iii. **Resource Constraints:** While autonomy can enhance revenue generation, local governments in rural areas like Idah LGA may still face significant resource constraints. Limited access to financial resources and poor economic conditions could limit the impact of local government autonomy on grassroots development.

## Methodology

This study adopts the content analysis as its primary research methodology to examine the effects of local government autonomy on grassroots development in Idah Local Government Area (LGA) of Kogi State. This methodology is particularly useful for examining existing literature, policy documents, and local government records to gain insights into the relationship between local government autonomy and grassroots development. The primary objective of content analysis in this study is to identify key themes related to local government autonomy and grassroots development from various sources, including academic literature, government reports, and policy documents.

## Findings of the Study

One of the findings of this study is that local government financial autonomy has a positive impact on service delivery at the grassroots level. Stakeholders highlighted that when Idah local government is granted more autonomy, it can respond more effectively to the needs of the people and local communities. It was also found that autonomy allows for prioritization of local needs and allocation of resources accordingly. With financial autonomy, funds can be directed to critical areas like health and education, which are urgent in local communities.

The study also found that local government financial autonomy contributes to enhanced revenue generation, allowing local administrations to explore alternative sources of income and reduce dependency on state allocations. Literatures revealed that if given the autonomy to manage its finances, Idah Local Government can develop localized revenue-generating strategies.

Financial Autonomy will enhance improved revenue which will in turn facilitate more funding for various community development projects like the completion of local road networks and improvements in water supply systems, funded by internally generated revenue.

Another finding is that local government financial autonomy will promote greater accountability and transparency in governance. It was found also that with autonomy, local governments will more accountable to their constituents. A government report indicated that communities were more likely to report mismanagement and demand accountability when they had a direct role in decision-making.

While the findings highlight the positive effects of local government financial autonomy, they also reveal significant challenges that may hinder effective implementation. Many local governments struggle with limited administrative capacity and inadequate infrastructure.

Overall, the findings of this study indicate that local government financial autonomy will significantly improve grassroots development in Idah LGA, particularly in terms of service delivery, revenue generation, accountability, and community participation.

## Summary

This study aimed to explore the effects of local government financial autonomy on grassroots development in Idah Local Government Area (LGA) of Kogi State, Nigeria. Utilizing content analysis as the primary research methodology, the study examined various sources, including academic literature, government reports, and stakeholder interviews, to gain insights into how local government financial autonomy influences development at the grassroots level. The findings revealed several critical themes. Improved service delivery emerged as a primary benefit of local government financial autonomy. The study highlighted that local government financial autonomy contributes to increased revenue generation. Autonomous local administrations in Idah LGA will allow for better implementation of effective tax collection systems and explore alternative income

sources. This fiscal control not only reduced dependency on state allocations but also facilitated funding for community development projects, such as infrastructure improvements.

## Conclusion

In conclusion, this study underscores the critical role that local government financial autonomy plays in fostering grassroots development in Idah Local Government Area of Kogi State. The findings suggest that if Idah local government is granted financial autonomy, it can more effectively respond to the needs of communities, leading to improved service delivery, enhanced revenue generation, and greater accountability. However, the study also highlights the challenges that persist in the implementation of local government financial autonomy. Limited institutional capacity and ongoing political interference remain significant obstacles to effective governance at the local level. To harness the full potential of local government autonomy, it is imperative for policymakers to address these challenges by investing in capacity building for local administrations, ensuring the provision of adequate resources, and promoting a political environment that supports genuine financial decentralization.

## Recommendations

Based on the findings of this study, the following recommendations were made:

- i. To maximize the benefits of local government financial autonomy, it is essential to enhance the institutional capacity of local administrations. This can be achieved through: Training and Development Programs. These programs should be tailored to the specific needs of the Idah LGA to build the skills necessary for effective service delivery and administration.
- ii. Kogi state government should allocate sufficient resources and finance to Idah local governments to ensure effective project implementation. This includes providing funding for necessary infrastructure and technology that can improve service delivery and operational efficiency.
- iii. To foster greater accountability and community participation in local governance, it is crucial to implement transparent and inclusive governance practices.

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