

## State Joint Local Government Account and Service Delivery for Development Administration in Nigeria

Anieti Nseowo Udofia

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Aniekan Nyong Uko

Department of Political Science and Public Administration, University of Uyo, Uyo, Nigeria

**Abstract:** Local government is established by the law of the federal republic of Nigeria with the task of administering development in the rural communities. The constitution provides for local government to assist both the federal and state governments hence the constitution has assigned a number of functions for the local governments to perform. However, despite this constitutional provision, the same constitution also made provision for the monthly allocation of local governments to be paid through the various state governments under the name “State Joint Local Government Account” SJLGA. The task of this paper was to examine the impact of the operation of SJLGA on the development and prosperity of local communities in Nigeria as it relates to effective service delivery. In trying to do this, we sourced for information through the primary and secondary sources hence we adopted the historical and descriptive methods to analyse the information gathered. Our findings revealed that the local government councils in the country have over the years been short-changed of the accrued resources from the federation account by their respective state governments. We concluded that until the SJLGA is dismantled, local governments in Nigeria cannot achieve meaningful development in their domain. Arising from the foregoing, we recommended that the National Assembly of Nigeria should review section 162(6) of the constitution to empower local governments to receive their allocations directly from the federal government.

**Key Words:** State Joint Local Government Account, Local Government, Service Delivery Federalism, Autonomy

### I. Introduction

Nigeria operates a federal system of government which provides for three levels of governments viz: federal, state and local governments with their powers and functions fully spelt out in the constitution. The constitutional provisions and powers make for independence of each level but they interrelate in some areas for the purpose of development and effective service delivery to the citizenry. While we are not condemning countries operating the unitary system of government, we can agree to the fact that the federal system allows the regional or lower levels of government some form of power and functions and therefore decentralizes governments activities thereby making it possible for a large number of people to participate in local governance and the possibility of getting government closer to the rural people than would have the central, or state government.

The establishment of local government is therefore anchored on the fact that it is close to the people hence, those who cannot have access to government at the centre can easily participate in that of local government. However, to perform its numerous functions efficiently, the constitution of the federal republic of Nigeria in the fourth schedule outlines functions that local government are to perform. It is worthy of note that some of these functions cannot be performed effectively without the necessary financial resources.

Notwithstanding the recognition of financial resources to service delivery, those that drafted the constitution of Nigeria limited the local government access to financial resources by establishing the State Joint Local Government Account in section 162(6) of the Nigerian constitution. It states that each state shall maintain a special account to be called “State Joint Local Government Account” into which shall be paid all allocations to the local government councils of the state from the federation account and from the government of the state.

Though the intention might have been to curb the excesses and frivolous spending in the local governments, the state governments have perpetually starved the local government of the funds allocated to

them. It is sad to note that most local governments councils over the years have not been able to embark on developmental projects because the money that is paid to them by the state government is just only enough to pay salaries. With this in place, local governments are economically dependent on the state governments for survival and in this instance; service delivery cannot be effectively administered.

In the light of the above, the paper is designed to discuss the negative effects of SJLGA on service delivery in the rural communities in Nigeria and to make practicable recommendations that will help strengthen local governments across Nigeria to deliver on its mandate.

## II. Conceptual Explication

### Service Delivery

The desire to get satisfaction from organizations and agencies who render services have made service delivery organizations to consistently look into areas through which services can be rendered in an efficient and effective manner for the benefit and betterment of the end-users who are the beneficiaries. Service delivery therefore involves tangible and intangible goods and services provided by both public and private institutions for member of the society who require such services.

Service delivery as it relates to the public service which local government is part of concerns itself with the provision of essential services like water supply, repair of local roads, primary healthcare delivery etc. Constitutionally, the establishment of local government empowers it to undertake certain functions. This explains why the justification for its creation is hinged on (1). essential service provision (2). democratic participation and (3) development approach. Amongst the above mentioned, service delivery stands out as the most important aspect because effective service delivery will lead to development and encourages people to participate in the democratic processes.

Despite the constitutional provision for the existence of Local Government in Nigeria, the services rendered by the LGAs across the country has been abysmal and a lot of factors have been attributed to this which is not limited to the negative implications of the operation of the State Joint Local Government Account (SJLGA). This and many other factors made (Aluko, 2006) to aver that most Local Governments in Nigeria are underdeveloped because of poor service delivery.

### Local Government and Service Delivery

At the centre of the reason for the creation of local government is service delivery motive. It should be noted that Provision of local services was the rationale behind the 1976 local government reform which made the military government then to reorganize and made local government the third tier of government in Nigeria. The 1976 local government reform headed by Dasuki and similar others like those of 1985, 1991 and 2004 have always cited rural development and provision of local services as reason for such reforms. Countries of the world irrespective of the type of economic or political systems they practice knows that some public goods and services can better be provided at the national level while some can only be efficiently provided for at the local level hence the need for the creation of local government.

According to Sharpe (1970), the efficient performance of those local services is so compelling that if local government do not exist, something else would have to be created in its place. In a research conducted in three states of Nigeria (Sokoto, Oyo and Enugu), respondents were asked what they think is the reason for the existence of local government. Overwhelming 95% of the respondents said that the reasons for the existence of local government is the provision of services like widening of roads, bridges, and construction of culverts, building of classrooms, healthcare centres, dispensaries and digging of well or sinking of boreholes, developing and helping agricultural efforts at the local level (Abubakar, 2008).

The quality and the quantity of these services rendered will go a long way to mitigate rural/urban migration and also address the issues of poverty, unemployment, inequality and hopelessness which according to Seers (1969) are the indices of development. The findings of Abubakar's research reveals that excessive state control or influences, deduction of local government funds at source, imposition of policies on local government, incessant transfer of senior staff of local government, lack of freedom to initiate and approve development projects above ₦500,000 and unnecessary delays in remitting grants and allocation due to local governments from federation account hampers effective service delivery at the local level. Generally speaking, the broad objective of establishing local government is anchored on its service delivery function.

Similarly, when rural or local roads are bad, where there are no markets or the existing ones are not well maintained, when there are no health centres or they no longer function at full capacity, when there is no water and when refuse is littered around the place etc the ordinary citizen blames it on the local government. However, they are actually right because it is their responsibilities. It follows therefore that local government administration is established to affect citizens through the services delivered which they are constitutionally bound.

There is a general notion that local governments in Nigeria over the years have performed very poorly making people to argue that it should be scrapped. Aside from this standpoint, so many Nigerians in their various LGAs are still looking up to their LGA for development. These expectations could not be misplaced because government whether at the central, state or local level exist to provide some beneficial good and services to the population. The quantity and quality of these services are what constitutes development. For an efficient and effective provision of these goods and services, most federal countries including Nigeria practice fiscal federalism. Fiscal federalism is a system whereby the functions and finances of the public sector of a country are shared between the central and regional governments; in the case of Nigeria, between the three levels of government. The reason for this division of functions and finances according to Tamuno (1998) is to enable each unit of government to deliver services to the citizens in the areas they are competent.

### III. Conceptualization of Local Government Autonomy

Local Government in Nigeria has been in existence since 1972 and it has the primary function of bringing the government nearer to the people at the grassroots. Its inefficiency and ineffectiveness in addressing the primary needs and wants of the people has made the third tier of government irrelevant, thus making people to suggest that Local Government does not bring about development hence it is needless. Local Governments are supposed to serve the interest of the people in the areas of road constructions, public markets, healthcare facilities, motor parks, building primary schools, potable water and many more as they have capacity to do.

However, due to the financial and political strangulation of the local governments by the higher levels of government, in Nigeria, there has been persistent clamour for the autonomy of Local Government as the third tier of governance in the country. It is important to stress that, the Federal Government over the years have tried to make Local Government increasingly autonomous. In the 1976 Local Government reforms, it was noted that the state government have continually trampled upon the powers of Local Government. In order to strengthen the autonomy and philosophy of local government, the Federal Government guaranteed the statutory nature of local government by embodying it in the 1979 constitution. It was therefore stated that the system of democratically elected local government council is guaranteed in the constitution. Also, the military administration of General Ibrahim Babangida from 1986 took bold steps to strengthen the autonomy of Local Government. By 1988, measures were taken to give more autonomy to Local Government by scrapping the State Ministries of Local Government throughout the country hence removing the political control and bureaucratic redtapism inherent in the system.

Due to lack of significant autonomy, local governments in Nigeria cannot impact meaningfully on the development of the country. From the 1979 constitution till date, there have been vehement calls and actions from different quarters for comprehensive political and economic disentangling of local government from the control of the federal and state governments. However, despite these efforts, much has not been achieved as the local councils are still largely dependent on the federal and state governments. With this background, we shall now proceed to define and conceptualize autonomy and Local Government Autonomy respectively.

According to Awotokun (1975), the concept of autonomy in political sense is the ability of a self-governing unit to regulate its internal activities without intervention from external bodies. Autonomy suggests independence or self-government and is a key defining attribute of statehood (Aaron, 2012). It is related to states, especially in the context of international relations. It suggests the capacity of states to make and enforce decisions without reference to higher powers. In this regard, we cannot think of local autonomy in absolute sense since it is still under the supervision of higher government(s).

In the word of Richardson (2011), autonomy refers to the matters under its own preferences in accordance to the standards set forth by the state. Local Government autonomy is therefore the relative separation of central and local spheres of government so that each performs its functions without the interference of the other arm. For Imhanlahimi and Ikeanyibe (2009), local government autonomy is freedom to exercise authority within the confines of the law or constitutions. It is both financial and political freedom to take decision without interference. We can say that local government autonomy is a system in which Local Government units have an important role to play in the economy and intergovernmental system, have discretion in determining what they will do without undue constraints from higher levels of government and have the means and capacity to do so.

From these standpoints, the authors have been able to highlight some key elements that make up autonomy of local councils. It refers to financial freedom when it talked about the role of Local Government in intergovernmental system. This means that federal, state and local governments are partners in the economic development of the nation. Local government is said to have autonomy if it has discretionary powers to do things both politically and economically without the influence of the higher authorities. It is also the ability of local councils to engage in activities as it sees fit, free from constraints imposed by the state or national government.

Arising from the above discussions, there are degrees of autonomy enjoyed by local governments. We cannot say that local government has full autonomy, but we can say that they have restricted autonomy. What emerged from the foregoing is that the exercise of autonomy by Local Government is relative and also depends to a greater extent on the kind of government in power. We can say that the kind of autonomy enjoyed in the Anglo-Saxon model may be significantly different from the one enjoyed in the socialist/communist system.

### **State Joint Local Government Account (SJLGA)**

Local Government autonomy over the years has suffered various forms of control and interference from the federal and state governments. The drive to strengthen it in the country informed the dismantling of Ministries of Local Government as well as making local government a third tier and representative in nature whereby locals are elected periodically. Despite this lofty innovation, the finances of the local councils are still constitutionally placed under the supervision of the state governments under the name “State Joint Local Government Account”. State Joint Local Government Account is a special account maintained by each state government into which all payments of allocation to local governments are made from the federation account and from the government of the state (Okafor, 2010). The State Joint Local Government Account implies that the monies meant for Local Governments first comes to the state government who later shares it to the various Local Government councils through a committee called Finance and General Purpose Committee (FGPC).

The implementation of the State Joint Local Government Account has generated lots of criticisms in recent time. This is due to the huge deductions by states from the share of the Local Government statutory funds thereby denying the third tier of government a solid and sound financial base. To ensure that local government performs the numerous functions assigned to it by section 7, Schedule 4, of the 1999 Constitution, the constitution makes provision for the statutory funding of Local Governments specifically Section 7(1) mandates the government of every state to make provisions for the financing of Local Government councils in the state. Key provisions of this section are:

- (a) The National Assembly shall make provisions for statutory allocation of public revenue to Local Government councils in the Federation; and
  - (b) The House of Assembly of a state shall make provisions for statutory allocation of public revenue to Local Government councils within the state.
- In addition, section 162 states that:
- 1) Any amount standing to the credit of the Federation Account shall be distributed among the Federal and State Governments and the Local Government councils in each state on such terms and in such manner as may be prescribed by the National Assembly.
  - 2) The amount standing to the credit of Local Government councils in the Federation Account shall also be allocated to the states for the benefit of their Local Government councils on such terms and in such manner as may be prescribed by the National Assembly.
  - 3) Each state shall pay to Local Government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly. To give effect to the above provisions for statutory funding of Local Governments, 20.60% of the amount standing in the Federation Account is paid to them on a monthly basis, while 10% of each state's internally generated revenue is also paid to the Local Government councils in the state. It must be noted that the percentage allocations to Local Government councils are not quantitatively certain. They depend at any given time on the amount standing in the Federation Account and the amount internally generated by each state respectively.

The bulk of the revenues of most Local Government councils in Nigeria come from the federal government. In some cases, especially in rural local governments, the grant constitutes as much as 80% of local government revenue. The state statutory allocation to local government councils is usually small and in most cases unreliable.

In operating the State Joint Local Government Account with regard to the distribution of the amount standing in favour of the Local Government councils in each state, section 162 (8) of the Constitution directs that: the amount standing to the credit of Local Government councils of a state shall be distributed among the Local Government councils of that state on such terms and in such manner as may be prescribed by the House of Assembly of the state. It is noteworthy that these provisions have empowered the state governments to impose various kinds of deductions and diversions of funds intended for Local Governments. State governments that are constitutionally required to fund Local Government councils have instead used this mechanism to hold Local Governments hostage and make them appendages of the state. In practice, the operation of the State Joint Local Government Account has denied Local Government councils their financial autonomy, hence, impinging service delivery.

### **Review of the Politics of State Joint Local Government Account**

In a federal system like Nigeria, local government is one of the levels of governance provided for in the constitution of the country. It is a product of decentralization and is established by law. As a federal state, Nigeria has three tiers of government (federal, state and local government) whose intergovernmental relations (which include political, financial, judicial and administrative) are mainly established by the constitution. Each tier is required to operate within its area of jurisdiction, and any action to the contrary it is null and void and of no effect especially when it is inconsistent with the laws of the land.

This provision is meant to guarantee the autonomy of each of the tier as they all discharges their statutory functions to the people of their respective jurisdiction. In governmental arrangement, this practice is known as intergovernmental relations. Intergovernmental relation is seen as 'a complex pattern of interactions, co-operations and interdependence between two or more levels of government (Ogunna 1996). According to Adamolekun (2002), intergovernmental relation is the term commonly used to describe the interactions between the different levels of government within the state. It can also be seen as important interactions occurring between governmental institutions of all types and in all spheres (Okafor, 2010). This concept is practiced in all the states but mostly in complex and contentious federal states like Nigeria.

The level of development or the quantity and quality of service delivered in a given state tends to be determined by the structure and quality of its intergovernmental relations. In the relations between the three levels of government in Nigeria, the 1999 constitution clearly specifies fiscal relations between this three government levels. Section 162 sub-sections 1-8 states as follows:

- i. the Federation shall maintain a special account to be called 'the Federation Account' into which shall be paid all revenues collected by the Government of the Federation
- ii. the President, upon the receipt of advice from the Revenue Mobilization Allocation and Fiscal Commission, shall table before the National Assembly proposals from the Federation Account and in determining the formula, the National Assembly shall take into account, the allocation principles especially those of population, equality of states, internal revenue generation, landmass terrain as well as population density provided that the principle of derivation shall be constantly reflected in any approved formula as being not less than thirteen percent of the revenue accruing to the Federation Account directly from any natural resources.
- iii. any amount standing to the credit of the Federation Account shall be distributed among the Federal and State governments and the local government councils in each state on such terms and in such manner as may be prescribed by the National Assembly.
- iv. any amount standing to the credit of the states in the Federation Account shall be distributed among the states on such terms and in such manner as may be prescribed by the National Assembly.
- v. the amount standing to credit of the local government councils in the Federation Account shall also be allocated to the States for the benefit of their local governments on such terms and in such manner as may be prescribed by the National Assembly.
- vi. each state shall maintain a special account to be called 'State Joint Local Government Account' into which shall be paid all allocations to the local government councils of the state from the Federation Account and from the Government of the state.
- vii. each state shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly.
- viii. the amount standing to the credit of local government councils of a state shall be distributed among the local government councils of that state on such terms and in such manner as may be prescribed by the House of Assembly of the state.

A cursory look at the above fiscal relations as provided for in the 1999 constitution, we can see that the federally collected revenues are paid into an account called the Federation Account to be distributed among the three tiers of government according to agreed formulae. Before the return to civilian administration in 1999, the sharing formulae was federal government 54.68%, state government 25.32% and local government 20%. This sharing arrangement was further adjusted by the Obasanjo administration in 2002 and 2004 to reflect: Federal Government – 52.68%; State Government 26.72 and Local Government – 20.60%. This is still in force till today. Thus, it can be seen that besides several deductions from the federally collected revenues, before the monies are paid into the Federal Account, the federal government still has the lion's share to the disadvantage of other tiers in the country.

It is important to note also that the monies standing to the credit of the federal and state governments are paid directly to them while the monies meant for the fiscal operations of the local governments are to be paid into a designated account called 'State Joint Local Government Account' for onward distribution to all local councils of the state in the respective states. For instance, in Akwa Ibom State, when the allocation from the federal government comes, it is paid into the SJLGA. A meeting is convened and the monies put into the inter-ministerial committee account for projects in the LGAs according to identified needs. Ironically, these monies are siphoned by the state government under the pretext of carrying out projects on behalf of the LGAs.

To also make revenue available for local government development, the 1999 constitution stipulated that each state should pay 10% of its total revenue to the local government councils. It has been observed that over the years, many state governments have not fulfilled this constitutional obligation and it has indirectly affected service delivery efforts of local governments across the country.

Kurfi (2008) submitted that principal among fiscal factors which have hampered the discharge of local government service delivery are states' refusal to contribute their share into the Joint Account, interference, abuse and mismanagement. He went further to say that local governments have become thoroughly underfunded while effective planning and budgeting has become impossible. That in some cases, local governments were made to shoulder the responsibilities that are not constitutionally theirs and in some cases they are denied access to the fund released to them from the Federation Account. This implies that the idea of Joint Account has paved the way for mismanagement, corruption and constitutional abuses by the state and has therefore placed a marked limitation on the extent to which local governments can positively impact the lives of the citizens in their constituencies.

**Table 1: Total Deductions at Source from LG Fund by Rivers State Government (2007-2013)**

S/N	LOCAL GOVERNMENT COUNCILS	GROSS EARNINGS FROM STATUTORY ALLOCATIONS/FA 2007-2013	TOTAL DEDUCTIONS FROM FAA 2007 TO 2013	NET EARNINGS FROM JAAC 2007 TO 2013
1.	ABUA/ODUAL	11,150,109,127.33	1,500,074,258.14	9,650,034,869.19
2.	AHOADA WEST	8,829,188,476.01	1,208,187,450.30	7,621,001,025.71
3.	AHOADA EAST	10,503,160,931.20	1,327,954,536.23	9,175,206,394.97
4.	AKUKU TORU	9,512,678,491.83	1,114,157,764.47	8,398,520,727.36
5.	ANDONI	10,213,926,101.37	1,286,788,700.11	8,927,137,401.26
6.	ASARI TORU	9,672,565,075.80	1,205,615,920.52	8,466,949,155.28
7.	BONNY	9,734,548,916.14	1,032,015,658.46	8,702,533,257.68
8.	DEGEMA	10,641,745,574.58	1,285,691,347.52	9,356,054,227.06
9.	ELEME	9,759,246,804.83	1,133,364,879.61	8,625,881,925.22
10.	EMOHUA	9,709,139.93	1,506,312,263.75	8,202,827,491.18
11.	ETCHE	10,926,888,975.99	1,667,629,506.22	9,259,259,369.77
12.	GOKANA	10,237,777,952.84	1,485,291,141.83	8,752,486,811.01
13.	IKWERRE	9,535,626,464.33	1,406,634,952.94	8,128,991,511.39
14.	KHANA	11,640,753,811.98	1,772,245,848.24	9,868,507,963.74
15.	OBIO/AKPOR	13,745,818,989.20	1,958,563,198.48	11,787,255,790.72
16.	OGBA/EGBEMA/ND O	11,517,279,946.50	1,583,367,943.68	9,933,912,002.82
17.	OGU/BOLO	7,541,554,320.12	878,631,916.74	6,662,922,403.38
18.	OKRIKA	10,243,792,427.12	1,362,804,654.20	8,880,987,772.92
19.	OMUMA	8,022,236,244.74	951,593,684.32	7,070,642,560.42
20.	OPOBO/NKORO	8,619,622,996.08	861,627,703.79	7,757,995,292.29
21.	OYIGBO	8,166,951,375.51	1,128,677,058.28	7,038,274,317.23
22.	PORT HARCOURT	15,349,981,683.54	2,487,778,941.21	12,862,202,742.33
23.	TAI	8,780,845,745.19	1,065,835,411.47	7,715,010,333.72
	<b>TOTAL</b>	<b>234,055,440,087.16</b>	<b>31,210,844,740.51</b>	<b>202,844,595,346.65</b>

**Sources:** Rivers State Joint Account Allocation Committee Report (2013), Ministry of Finance, Port Harcourt. In Agbani, B. and Ugwoke, R. (2014)

From the table above, it is evident that the Local Government has been systematically short-changed by the state government. We can observe that in some instances, the state government takes greater percentage of the allocation that comes to local government councils leaving the local governments with what is just enough to pay salaries and perhaps the security votes of the chairmen. In the face of these outrageous deductions, local governments in Nigeria cannot render meaningful services to the people.

#### **Implications of State Joint Local Government Account on Service Delivery**

1. **Problem of Lack of Development** – the State Joint Local Government Account does not encourage the development of local communities. This is because the money that would have been used by the local government councils for development is being slashed by the state government (Ibekwe and

- Okafor, 2017). The local councils are sometimes not able to pay salaries with limited efforts at developing the communities.
2. **Absence of Autonomy:** financial enslavement of local government is the major challenge facing local councils across the country. The local government share of statutory allocation which is under the control and supervision of the state government has made the local governments to be more dependent on the state governments for virtually everything since finance determines or dictates other aspects of life. The local governments cannot develop without proper funding and some level of autonomy. On a political note, the state government prefers to appoint administrators in the local governments in the name of Care Taker Committee. With this, the state government continues to exercise total control of the councils as those appointed are at the mercies of the state government who can dissolve them at any time. It is also good to note that those appointed are not responsive to the people hence they are not accountable.
  3. **Accountability Problem:** the allocation sent from the federation account to the local government councils are usually deducted and shared without due process and accountability. It then becomes very difficult for each local government to know how much was sent to it and how much was given thereby making even the local government chairmen and councillors not to be accountable to the council and the people as a whole.
  4. **Poor Performance of Local Government Councils:** contrary to the efficiency service and developmental theories for the justification of local government creation, the continual application of the State Joint Local Government Account will not allow local governments to embark on any meaningful project. Since they are starved of funds, they can hardly even pay salaries not to talk of initiating projects. Development and services cannot be effectively rendered if local government is not allowed to control its resources (allocation from Federal Government).

#### IV. Conclusion/Recommendations

As a federal state, Nigeria operates a federal constitution which provides for the sharing of responsibilities amongst the levels of government. Though there is division of powers, it should be emphasized that, there are areas in which these various government levels can share responsibilities for the purpose of delivering services to the citizenry. Despite this provision, sadly, the functions of governance in the country is actually performed by majorly the federal and state governments while the Local Governments acts as agent of the federal and state governments.

The lack of administrative and fiscal independence have made the local governments to perpetually depend on the federal and state governments for assistance and this is attributed to the activities of State Joint Local Government Account which does not give the local government financial freedom. Arising from the above negative implications of the operation SJLGA, this paper advocates for a complete review of section 162(6) of the 1999 Nigeria constitution as amended to give both financial and administrative powers to the Local Government as it is only when this is done that effective services can be delivered and development guaranteed in Nigeria.

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