

Decentralization and Local Government Autonomy: A Quest for Quality Service Delivery in Nigeria**Abstract**

Decentralization implies the existence of local government units with bodies that are democratically elected and structured, having broad autonomy and authority as well as indispensable legal, administrative and financial tools for fulfilling their mission. This paper starts by outlining the philosophical and theoretical foundation of decentralization of local administration. Drawing on historical inferences, the paper traces the national decentralization strategies and compares their impacts on public service delivery in Nigeria. The evidence in this paper suggests that local government in Nigeria is too tightly controlled from the State and therefore lagging behind in carrying out the duties allotted to it by the constitution. The paper, among others, identifies lack of autonomy as one of the biggest challenges facing Local Governments in Nigeria making them neither democratically accountable nor territorially viable. The paper concludes by suggesting that unless the Local Government is given a considerable degree of autonomy, the objectives of decentralization (especially quality local service delivery) may be difficult to realize.

Key Words: Decentralization, Devolution, Deconcentration, Autonomy & Public Service Delivery.

Introduction

The philosophical roots of decentralization and local level administration can be traced to writings of a French philosopher Jean Jacques Rousseau. Rousseau, being impressed by the emerging democratic practices and principles in operation in Sweden at that time, argued that Local Government is a good training ground for democratic development and effective performance. Some other scholars after Rousseau have also argued that decentralization may result in better service delivery. In their opinion, decentralization of the provision of social services such as education, health, water and sanitation may improve service delivery.

Thus, Local governments serve as incubators for experimental policies which can then be reproduced at the national level. This formed a core philosophical basis in the opinion of Rep. Gingrich four years before he became speaker in the United States who observed that: “We must decentralize power and programs away from Washington. We must liberate individuals, neighborhoods and local and state governments so they can experiment with new and better methods of getting the job done”. The implication of this statement is that decentralization can result in transformational change both centrally and locally and in the nature of relationships across levels and sectors in any given society. Altmann et al. (2000: 52) also opine that decentralization of local governance can lead to increased efficiencies, effectiveness and economy. Besides, decentralization offers a number of benefits, according to the logic of markets. When local governments compete to attract citizens, those that fail to perform will be crowded out (Donahue, 1997: 73-81; Tiebout, 1956: 416-24). With government closer to the people, holding specific

38 politicians accountable becomes easier too. Not only are there fewer monitoring problems but more
39 politicians can be held responsible for their performance.

40 As far as the State is concerned, decentralized government may take a combination of forms which
41 include: lower-level administrative units, regional structures and administrations, collaborative
42 structural arrangements among clusters of municipalities and local jurisdictions and the central
43 level, among other possible arrangements. However, in this article our focus will be on lower-level
44 administrative units (i.e. local government) as regards what is obtainable in the 1999 Constitution of
45 the Federal Republic of Nigeria.

46 It is important to emphasize here that while quality service delivery at local level has really been
47 enhanced in most developed countries by implementation of decentralization policies, the reverse is
48 the case in most of developing States especially Nigeria where local level of administrative units
49 are in mere existence but not given any level of autonomy to perform. Despite decentralization's
50 promise for quality and affordable services and more accountable government, results in Nigeria
51 have been mixed at best. The available literature on Nigeria decentralization policy contains many
52 examples where decentralization has not really translated to quality service and greater
53 accountability.

54 Ideally, local government is premised on the idea that it is the level of government that is better
55 placed to effectively formulate and implement development policies and programmes that can
56 effectively solve problems of service delivery at local level. However, this idea seems defeated by
57 the inadequacies such as lack of autonomy and other challenges facing the local government system
58 in Nigeria. Therefore, the starting point of this paper is that local government autonomy is often
59 presented as a "magic bullet" that can address a wide variety of different problems in local service
60 delivery. This article explores the driving forces behind local government autonomy and the
61 arguments that are often presented for and against its use. The main aim is to catalogue the range of
62 potential pressures that can lead to local government autonomy and thus create a better platform to
63 understand how and why decentralization occurs. Specifically, our argument in this paper is that
64 though decentralization promotes allocative and productive efficiency (quality service delivery) but
65 only when devolution of functions occurs within an institutional environment that provides
66 political, administrative, and financial autonomy to local governments, along with effective
67 channels of local accountability and central oversight that local government can serve as agent of
68 community transformation and grassroots development.

69 **Conceptual Exploration**

70 Decentralization is defined in a variety of ways depending on the degree of delegation and
71 autonomy of local actors (Werlin, 2003: 331). Some studies maintain that the concept is not easily
72 defined; therefore, it has several dimensions and wide variety types of institutional restructuring,
73 which encompasses the term decentralization. Though, some scholars see it as a simple term, they
74 argue that its simplistic generalization is sometimes too broad. Thus, decentralization is a term of
75 rich conceptual and empirical meaning, "which can designate static fact and dynamic process and it

76 can refer to pure ideal-type and moderate incremental change” when the rational theory of
77 decentralization is understood in all compartments (Antwi-Boasiako, 2010:169).

78 In the view of Ekpo (2008: 4), decentralization connotes the transfer of political power from central
79 governments to sub - national governments. In principle, decentralization is perceived as a means of
80 improving the efficiency and responsiveness of the public sector. By transferring decision making
81 power to levels of government that are close to beneficiaries, decentralization can give citizens
82 greater influence over the level and mix of government services they consume and greater ability to
83 hold their officials accountable. In a similar vein, Duncan (2007: 713) observes that decentralization
84 is a process where central government transfers political, fiscal and administrative powers to lower
85 levels in an administrative and territorial hierarchy. Some scholars like Laksono and
86 Topatimasang,(2003:2); Permana, (2002:77) have even gone further to see decentralization as a
87 panacea for regional conflicts. In theory, decentralization holds regional leaders accountable to
88 their constituents instead of the central government.

89 Decentralization can comprise three broad aspects which include deconcentration, delegation and
90 devolution. *Deconcentration* is an aspect of decentralization that refers to the transfer of state
91 responsibilities and resources from the center to the periphery, within the same administrative
92 system. It indicates an internal form of delegation of responsibilities among officials of the
93 organization. The aim is to retain full control of service planning, expenditure and delivery whilst
94 achieving greater efficiency and effectiveness. It is the weakest form of decentralization. Another
95 aspect is known as *delegation*, where responsibility for decision -making and service delivery is
96 transferred by central governments to semi -autonomous organizations not wholly controlled by it,
97 but remained directly answerable to it for functions delegated to them. These organizations may
98 include local government and parastatals, the private sector and non -governmental organizations
99 (NGOs). A third major aspect of decentralization is *devolution*. This is a situation where central
100 government transfers authority to semi -autonomous local government bodies for decision making,
101 resourcing, administration and delivery. These bodies are not directly accountable to central
102 government although they have to work within statutes and rules set by it. Although these can
103 severely constrain the actions of local government, in principle it remains primarily politically
104 responsible to its electorate (Scott -Heridge, 2002:6; Rondelli and Cheema, 1983: 34; Olowu, 1990:
105 146).

106 Lawal & Abegunde (2010:231) noted that benefit of widening the scope of political participation
107 includes the fact that it helps to create a better educated and a more informed citizenry.
108 Responsiveness involves the closeness of the peripheral institutions to the people and their
109 sensitivity to people’s needs. This both strengthens democratic accountability and ensures that the
110 government responds not merely to the overall interests of society, but also to the specific needs of
111 particular communities. Legitimacy explains the manner in which the physical distance from
112 government affects the acceptability or rightness of its decision. Decisions made at a “local” level
113 are more likely to be seen as intelligible and, therefore, legitimate. Liberty is protected by
114 decentralization through the dispersion of government power, thereby creating a network of checks
115 and balances. Peripheral bodies check the central government, as well as each other.

116 Following the literature on state and local government reform, national decentralization approaches
117 can be classified into three ideal-typical forms of decentralization (Benz, 2002: 210; Wollmann,
118 2004: 646). The first form, political decentralization, can be defined as the transfer of state
119 functions that have either been located on the central level of government or its agencies, into the
120 sphere of local government. Political decentralization means that locally legitimized bodies become
121 competent to decide autonomously on the planning, financing and administration of their newly
122 acquired executive functions.

123 Compared to this rather far-reaching step, administrative decentralization marks a more moderate
124 form of reordering intergovernmental relations. It is defined as the concession of executive
125 functions from the state to local administrative authorities without the assignment of locally elected
126 bodies to decide autonomously on the purpose. Acting as agents of national governments or
127 governmental offices, local authorities remain at least formally under the states' full control not only
128 for the legality but also for the functionality and the professional quality of the respective action
129 (Wollmann, 1997: 106). Finally, administrative de-concentration is defined as the delegation of
130 central/state functions to administrative bodies on the sub-central level of government, which are
131 hence still part of the states' own administration or dependent on it financially but not controlled
132 directly. Subsumed is the delegation of central/state functions of government agencies answerable
133 to government bodies. In their place, functions are assigned to Quasi-non-governmental
134 Organizations, QUANGOS (Skelcher, 1998:22).

135 Empirical literature does not agree on the benefits of decentralization as different studies are poles
136 apart in their conclusions. For example, while Olowu and Wunsch (2004: 8), Putnam (1993: 11)
137 and World Bank (1994:78) argue that decentralization makes governments more responsive,
138 however, Faguet (2008: 1105), Tanzi (1995: 311) and Prud'homme (1995: 205) think otherwise.

139 **Local Government**

140 The term local government has been defined in different ways, depending on the orientation and
141 experience of its users. However, whatever perspective or orientation we may have about its
142 definition, local government is generally seen as the government at the local level. For instance
143 Awa (1981) sees local government as “a political authority set up by a nation or state as a
144 subordinate authority for the purpose of dispersing or decentralizing political power”. Wraith
145 (1984) also defines local government as “the act of decentralizing power, which may take the form
146 of deconcentration or devolution. Deconcentration involves delegation of authority to field units of
147 the same department and devolution on the other hand refers to a transfer of authority to local
148 government units or special statutory bodies such as school boards for instance. From this
149 perspective, one can see local government as a lesser power in the national polity. It is an
150 administrative agency through which control and authority relates to the people at the grassroots or
151 periphery.

152
153 The United Nations Office for Public Administration on the other hand, sees Local Government as
154 “a political subdivision of a nation (in a federal system) state, which is constituted by law and has
155 substantial control of local affairs including the powers to impose taxes or to exact labour for

156 prescribed purposes. The governing body of such an entity is elected.” It is in this similar vein that
157 Emezi (1984) describes local government as “system of local administration under local
158 communities that are organized to maintain law and order, provide some limited range of social
159 amenities, and encourage cooperation and participation of inhabitants towards the improvement of
160 their conditions of living. It provides the community with formal organizational framework which
161 enables them to conduct their affairs effectively for the general good”.

162
163 Similarly, the Guideline for Local Government Reform (FGN, 1976) defines local government as
164 “Government at local level exercised through representative councils established by law to exercise
165 specific powers defined areas. These powers should give the council substantial control over local
166 affairs as well as the staff and institutional and financial power to initiate and direct the provision of
167 services and to determine and implement projects so as to complement the activities of the state and
168 federal government in their areas, and to ensure, through devolution of functions to these councils
169 and through the active participation of the people and their traditional institutes, that local initiative
170 and responses to local head and conditions are maximised.

171
172 Asaju (2013) observes that the implications of the above definitions are in four dimensions, these
173 include:

- 174 • Local government must be a legal entity distinct from the state and federal government.
- 175 • Local government must be administered by democratically elected officials.
- 176 • Local government must have specific powers to perform functions assigned it by law.
- 177 • Local government must enjoy substantial autonomy to perform array of functions, plan,
178 formulate and execute its own policies, programmes and projects, and its own rules and
179 regulations as deemed for its local needs. This autonomy includes power to control its
180 finance, recruit and discipline its staff.

181 The last part of the above paragraph will take us to the next concept to be defined in the present
182 study. Thus, it is imperative for us at this junction to conceptualize local government autonomy.

183
184 **Local Government Autonomy**
185 Autonomy as a concept seems simple in definition but more technical in application. Under a
186 federal system it means that “each government enjoys a separate existence and independence from
187 the control of the other governments”. It is an autonomy which requires not just the legal and
188 physical existence of an apparatus of government like a legislative assembly, Governor, Court, etc,
189 but that each government must exist not as an appendage of another government but as autonomous
190 entity in the sense of being able to exercise its own will in the conduct of its affairs free from
191 direction of another government. Autonomy would only be meaningful in a situation whereby each
192 level of government is not constitutionally bound to accept dictation or directive from another
193 (Nwabueze quoted in Adeyemo, 2005)

194
195 In his own contribution, Davey (1991), opined that “Local autonomy is primarily concerned with,
196 the question of responsibilities, resources and discretion conferred on the local authorities. As such
197 discretion and responsibility are at the core of local government”. This presumes that local

198 government must possess the power to take decisions independent of external control within the
199 limits laid down by the law.

200
201 In available literature, while some researchers believe that the consideration of local government
202 autonomy is a question of degree, many are however of the view that within the setting of inter-
203 governmental relations, local government is not autonomous and cannot be completely
204 autonomous. In the first perspective, scholars averred that local government autonomy refers to the
205 degree accorded the 3rd tier of government with respect to legal, administrative, and financial
206 independence within constitutional limits (Ukertor, 2009:339). But Adeyemo (2005) who belong to
207 the second school of thought argued that there can never be an absolute autonomy because of the
208 interdependence of the three levels of government and this bring into focus the inter-governmental
209 context of local government autonomy. The federal, state and local governments rule over the same
210 population.

211 212 **Public Service Delivery**

213 Public services contribute to the creation of a fairer, more just and adequate society. They offer
214 security and protection to all, especially the most vulnerable and disadvantaged ones. They are the
215 defining factors of a civilized society. Various scholars have tried to describe what constitutes
216 public service. The modern age definition of public service is increasingly complex and blurred. For
217 example, many would argue that bus services remain an essential public service but they are almost
218 entirely provided by private sector, while telecommunication services are virtually provided by
219 private businesses with the regulatory role being performed by the government. Public services can
220 therefore be regarded as services provided by a government to its citizens either directly through the
221 public sector or by financing and regulating private provision of services (Aldridge and Stoker,
222 2002: 10).

223 Public services were created to improve the quality of people's lives. Keeping the user at the
224 forefront of the debate about public services is vital. Aldridge and Stoker (2002:12) identified some
225 basic characteristics commonly associated with a modern public service which include:

- 226 • Reliance on tax payers' money to establish or sustain the service through part or whole
227 subsidy in order to contribute to community well-being.
- 228 • Accepts a different and extended type of accountability. Politicians and managers of public
229 services have to justify why they allocate and ration resources in the way that they do and
230 those services in turn are subject to a form of democratic accountability and scrutiny.
- 231 • Unified customer base i.e. most public services are unable to choose their customers and
232 most customers are unable to choose their public service suppliers.
- 233 • Often exist where there is or can be no adequate market provision.

234
235 An ideal decentralized system ensures a level and combination of public services consistent with
236 voters' preferences while providing incentives for the efficient provision of such services. Some
237 degree of central control or compensatory grants may be warranted in the provision of services

238 when spatial externalities, economies of scale, and administrative and compliance costs are taken
239 into consideration.

240

241 **Theoretical Framework**

242 Although there are other theories that can also be used in this paper, such as development theory,
243 structural functionalism, local-state theory, and pluralist theory, the fact that democracy and
244 development must be decentralized to achieve its purpose makes the decentralization theory more
245 suitable and appropriate for this study. The theoretical argument for decentralization traces back
246 to Madison and Rousseau, in the 17th and 18th centuries, though they had different reasons for
247 supporting decentralization. For example, in the Federalist Papers No 39 (FP39), Madison argues
248 that leaders must derive their powers “directly... from the great body of the people,” which means
249 that powerful locals and “not inconsiderable...handful of ...nobles are exercising their oppression
250 by a delegation of their powers”. Madison believes that the people at local level must be given the
251 mandate to elect their leaders as a way of “composing independent regions, to which they
252 respectively belong” (Wolman, 1990: 36; Rossiter, 1961: 243).

253

254 Rousseau (1762: 59) also favored small government. In his view, “rulers overburdened with
255 business, see nothing for themselves: clerks govern”. Using the Poland political system, Rousseau,
256 who advocated for a political reformation, instructed the poles to perfect and extend the
257 authority of their provincial parliaments to avoid the dangers of larger state bureaucracies
258 (Rousseau, 1772: 183). By this assertion, Rousseau was insisting on the essentials of local
259 representation (decentralization). Also, Stigler’s theory of decentralization (*Stigler’s menu*)
260 identifies two principles of jurisdictional design: (1) the closer a representative government is to the
261 people, the better it works; (2) people should have the right to vote for the kind and amount of
262 public services they want (Stigler, 1957:215).

263 Thus, while early propositions in decentralization theory were only on political representation, the
264 modern day decentralization theory, are on both democratic principles and functional performances.
265 For example, the decentralization theorem which was advanced by Oates, proposes that “each
266 public service should be provided by the jurisdiction having control over the minimum geographic
267 area that would internalize benefits and costs of such provision” (Oates, 1972: 55), base on the
268 following:

- 269 • local governments understand the concerns of local residents;
- 270 • local decision making is responsive to the people for whom the services are intended, thus
271 encouraging fiscal responsibility and efficiency, especially if financing of services is also
272 decentralized;
- 273 • unnecessary layers of jurisdiction are eliminated;
- 274 • inter-jurisdictional competition and innovation are enhanced.

275 The theory of decentralization explains the transfer of authority and responsibility for public
276 functions from the central government to the subordinate or quasi-independent government
277 organizations and/or the private sector. It is concerned with how functions and responsibilities are

278 given to different institutions from the central government for better and effective performances.
279 Decentralization is an initiative to support the grassroots development. It is motivated by the need
280 to improve service delivery to large populations and put in place meaningful structure to provide
281 good governance at the local level. Decentralization, as a framework for rural development, could
282 be explained using four broad variables: participation, responsiveness, legitimacy, and liberty.
283 Participation entails the suitability and effectiveness of the local or regional government in
284 providing opportunities for citizens to participate in the political life of their community
285 (Rondinelli, 1981:49).

286 **Nature of Decentralization Policy in Nigeria**

287 In the wake of widespread disappointment with the centralized state structure and the ongoing
288 democratization process, the transfer of some power and resources from the central to the local
289 governments and organizations has been advocated (Enemuo, 1999: 316). Many donor agencies and
290 international financial institutions, such as the World Bank, see decentralization as a means of
291 creating an enabling environment for development and promoting accountability. For most African
292 governments, however, decentralization is now viewed as a strategy for mobilizing local resources
293 and an initiative for national development. Since it has become evident that federal or state
294 governments, alone, cannot guarantee development in the local areas, it then becomes imperative
295 for the power, authority, and responsibility to be transferred from the central or state government to
296 the local government for the purpose of enhancing development in the rural areas. This is important
297 because of the remoteness of the federal government to the rural people. It is believed that
298 decentralization would make the local governments more competent in the management of their
299 own affairs.

300 In Nigeria, traces of decentralization dates back to a long time before independence. At
301 independence in 1960, Nigeria had only a central government and three regional governments,
302 namely, the Northern, Eastern, and Western regions. The need to bring governance closer to the
303 people led to the creation of a fourth region—the Mid-West, in 1963. However, to achieve further
304 decentralization and enhance the federal structure of the country, Nigeria changed from a two-tiered
305 federal arrangement comprising three unequal regions to a three tiered federal system of a central,
306 State and Local governments. Since then, the number of states and local governments has increased.
307 12 states were created out of the existing four regional structures in May 21, 1967. Seven more
308 states and a Federal Capital Territory (FCT), Abuja, were created in 1976; in 1987 two additional
309 states were created and yet another nine states were added on August 27, 1991. The number of
310 states increased to the present 36 and a Federal Capital Territory (FCT) with the creation of six
311 more states in 1995.

312 Following from the above therefore, it should be noted that the politics or the concept of
313 decentralization, goes together with centralized government power. Though, decentralization is
314 primarily a strategy for transferring authority and responsibility from the central government to
315 sub-national (regional and district) levels of government (Ostrom, 1989; Stone, 1997), many
316 African leaders only adopt the concept in theory but fail to delegate powers to the districts and
317 regions.

318 Concerning Local Government administration, a new legislation came up in 1976 which attempted
 319 to impose uniformity on the structure of local government authorities, which were henceforth to be
 320 administered by councils. However, what became apparent was that, with each increase in the
 321 number of states, more local governments were created. Hence, the number of local governments
 322 increased from 449 in 1987, to 589 in 1991, to 770 in 1998 to the present 774 (Khalil & Salihu,
 323 2011: 144). Thus, the 1999 federal constitution decentralized and distributed power among the
 324 federal, 36 states, a Federal Capital Territory, and 774 local government councils, as can be seen in
 325 Table 1 below.

326 **Table 1:RE-STRUCTURING OF NIGERIAN FEDERAL SYSTEM SINCE 1946 to Date**

Year	Federal Government	Regional/State Governments	Local Governments
1946	1	4*	n.a
1960	1	4*	n.a
1961	1	3**	n.a
1963	1	4	n.a
1967	1	12	299
1970	1	12	299
1976	1	19	299
1979	1	19	301
1981	1	19	703
1984	1	19	301***
1987	1	21	449
1991	1	30	500
1991	1	30	589
1996	1	36	774****

327 **Source:** Central Bank of Nigeria, (2000: 158).

328 Note: * Regions were in existence until the twelve-state structure in 1967.

329 ** Excludes Southern Cameroon which pulled out of the federation in 1961.

330 *** The Buhari military administration abolished LGAs created by the Shagari Administration and reverted to the
 331 301 LGAs listed in the 1979 Constitution.

332 ****Excluding six area councils of Federal Capital Territory (FCT)

333
 334 As it is evidently shown in the table 1above, governments after governments in Nigeria have tried
 335 to grapple with the problem of decentralization and how to make local governments efficient,
 336 people-focused, development and result oriented. Thus, the major objective of the re-structuring
 337 that has taken place in Nigeria since 1946 was to decentralize governance. In fact, local government
 338 reforms of 1976 coupled with other administrative reforms were carried out to solve
 339 decentralization problem and enhance its efficiency. Under the reforms, local governments are
 340 constitutionally recognized as third tier of government in Nigeria as well as official beneficiaries
 341 from the Federation Accounts. And as a form of devolution, local government was conferred with
 342 powers to discharge specified residual functions upon formally constituted authorities, either in
 343 exclusive or concurrent capacity. Thus, the 1976 local government reform, in particular, was aimed
 344 at decentralizing some significant functions of the state government at local levels in order to

345 harness local resources for refined development. By that objective local government status,
346 financial resources powers, potential for self-sustenance at grassroots levels and a new approach to
347 local government activity involving local participation in decision-making and effective service
348 delivery were expected to be enhanced (Ekpe, 2006:26; Okunade, 1988:33; Ibok, and Tom, 2010:
349 19; Lawal & Abegunde, 2010: 230).

350 At the actual stage, the intergovernmental setting of the Nigerian state and public service delivery is
351 characterized by high complexity. It is as well marked by high level of control and lack of
352 autonomy for local governments. The local governments constitute the most basic level of
353 government which intimately involved with the rural people's immediate environment and
354 community and could therefore easily identify and address local needs and concerns. The
355 constitutional allocation of functions to the three tiers of government emphasizes this role.
356 However, the usurpation of Local Government functions and revenue sources by State Government
357 is a serious problem that has eroded the autonomy of the Local Government. More often than not,
358 parallel revenue boards from the states, unwittingly usurps and erode the revenue yielding areas of
359 the Local Government. It is not uncommon to see such Boards to include market, motor parks,
360 building plan approvals and forest royalty collection fund etc (Adeyemo, 2005).

361 The situation in Nigeria, however, is that local governments often do not have the resources to carry
362 out most of their functions as the federal and state governments provide only limited funding. The
363 state and LGA joint account is administered by the Joint Account Allocation Committee (JAAC),
364 which determines what goes to each local government. Typically, states have joint projects with the
365 LGAs and deduct funds for such projects through JAAC. The balance of their allocations from the
366 federation account, which is usually only enough to pay salaries and manage administration costs, is
367 then transferred to the LGAs. Consequently, the LGAs have a challenge financing their
368 constitutional duties and social services.

369 **Decentralization and Local Government Financial Autonomy as a nexus for sustainable** 370 **Infrastructure and service provision in Nigeria**

371 The system of local governance in Nigeria is based on the 1976 Local Government Policy. This was
372 fully institutionalized in the constitution in 1979. The policy established 3 tiers of governance
373 namely, Federal, State and Local governments. Also, the decentralization policy formed the bases
374 for both the 1979 and 1999 constitution of Nigeria (Ekwueme, 2003: 174). Thus, Nigeria just as
375 other developing nations in Sub Saharan Africa, currently practices decentralization. However, it is
376 important to note that the impact decentralization on service delivery is limited and also mixed in
377 Nigeria. Thus, there has been little empirical research in Nigeria regarding the argument that
378 decentralization promotes quality and responsiveness public service delivery.

379 Most of the available research concentrates on the effect of decentralization on expenditure
380 allocation. Unlike in Ghana, where the 1992 constitutional recognition for decentralization has
381 renewed interest in political decentralization in which locals often reject leaders appointed by the
382 central government (Ayee, 2008: 117), the Nigerian 1999 constitution which enables political,
383 administrative and fiscal decentralization to all tiers of government also recognizes the local

384 government as the creature of State and allows for Joint Allocation Account between the State and
385 Local Government.

386 The implication here is that there are still a lot of rifts within the tiers of government pertaining to
387 autonomy of governance and resource control. This can be seen in various court injunctions on
388 constitution clarifications between Local/State and State/Federal governments of Nigeria. This has
389 really deprived local government a greater level of autonomy, thereby rendering the
390 decentralization policy less effective and this has negatively impacted the provision of basic
391 infrastructural services to the people at the grassroots in Nigeria. We, thus, attempt in this segment
392 to highlight some of the realities of implementing decentralization in order to improve service
393 delivery in Nigeria (Ogundele & Somefun, 2008:3).

394 The desired results of decentralization are greater accountability in governance, better local
395 participation, and improved efficiency in infrastructure and service provision. In most Western
396 Societies, especially in Sweden and Germany, decentralization has really kept its promise as far as
397 the strengthening of democracy at the national level is concerned. This perhaps may be due to the
398 central governments' commitment in favour of rural development. It has contributed toward
399 moving away from the bias toward urban areas in matters of development in those societies. While
400 this developmental trend is noted for most western worlds the reverse is the case generally in Africa
401 and in Nigeria in particular.

402 It is important to state at this juncture that the military rulers' in Nigeria had recognized the
403 significance of decentralization and local government autonomy. This is true when the military
404 introduced a unified local government system in 1976, and officially declared local government as
405 the third tier of government with specific functions. The decree that declared local government as
406 the third tier of government was included in the 1979 constitution (and much later the 1999
407 constitution) that anchored the transition from military to civilian rule in 1999, and can be found in
408 the fourth schedule of the 1999 constitution. From empirical evidence in extant literature, the
409 rationale behind the declaration, principally, was to bring government closer to the people so as to
410 engender better delivery of infrastructural services to the rural areas. It is in connection with the
411 aforementioned rationale amongst others that several local government reforms have been initiated
412 by successive governments to ensure that they are achieved (Olowu, 1984).

413
414 The local government reforms initiated from 1986-1992 under Babangida's regime is the most
415 remarkable of all these reforms. The reforms comprise the Dasuki Report initiated by the Buhari
416 administration of 1983-1985 and the Political Bureau Report, which the Babangida administration
417 initiated in 1986 "to search for a viable political future" for Nigeria. These reforms were remarkable
418 for a number of reasons. First, it did not only introduce, but also amplified the issue of local
419 government financial autonomy by ensuring that local governments got their share of the "national
420 cake" directly from the federation account. Second, it abrogated the Ministry of Local Government
421 and third, introduced the legislative and executive arms of government to the local government
422 system in Nigeria. The reform also tacitly freed the local governments financially from the apron

423 string of the state governments. Arguably, the Babangida reforms that freed the local government
 424 financially from the interferences of state governments was only possible because the military
 425 administrators that oversee the administration at the state level could not defy the commander-in-
 426 chief and Head of state that appointed them in the first place (Akpan & Ekanem, 2013).

427 No fewer than 20 states in the Nigeria under the Jonathan administration have rejected autonomy
 428 for local governments in the fourth amendment to the 1999 Constitution (as amended), passed by
 429 the Senate on Wednesday 18th February, 2015 (Aborisade, 2015: 3).The proposed amendments
 430 which were rejected had stated that:

431 a local government council not democratically elected shall not be recognised by all
 432 authorities and persons and shall not be entitled to any revenue allocation from the
 433 Federation Account or the state government. It shall not also exercise any function
 434 exercisable by a local government council under this Constitution or any law for the
 435 time being in force; and shall stand dissolved at the expiration of a period of four
 436 years, commencing from the date the members of the council were sworn in.

437 It was a surprised thing to know that in Nigeria today, 20 as against 16 states could vote against
 438 local government autonomy. The 20 states who voted against are: Akwa Ibom, Bayelsa, Borno,
 439 Cross River, Delta, Ebonyi, Ekiti, Enugu, Jigawa, Kaduna, Kano, Katsina, Kwara, Lagos, Ondo,
 440 Osun, Rivers, Taraba, Yobe and Zamfara. States who gave the yes votes are: Adamawa, Anambra,
 441 Abia, Bauchi, Benue, Edo, Gombe, Imo, Kebbi, Kogi, Nasarasawa, Niger, Ogun, Oyo, Plateau and
 442 Sokoto states (Aborisade, 2015:2). It is rather unfortunate to learn that elected state governments
 443 could have rejected autonomy for local government. This development, no doubt is likely to serve
 444 as a stumbling block to infrastructure and service provision and consequently hinder grassroots
 445 development in Nigeria.

446 Local governments have important roles to play in creating positive changes in the rural and urban
 447 areas and thus speed up the pace of social, economic and political development in the country
 448 (Amujiri,2011). The 1999 Constitution of the Federal Republic of Nigeria saddled the local
 449 governments with a number of responsibilities which include among others, the provision of public
 450 services and infrastructure such as schools, roads, health centres and potable water,markets and
 451 recreational centres. These public goods must be provided not only in sufficient quantities but also
 452 on sustainable basis. It is however regrettable to note that most local governments have performed
 453 woefully in the performance of the afore mentioned constitutional responsibilities due largely to the
 454 fact that they are not financially autonomous. Available evidence has indicated that this
 455 responsibility is beyond their financial or fiscal capacity.

456 **Challenges Facing Decentralization Policy in Nigeria**

457 There are challenges envisaged in the new partnership for development. The first challenge is the
 458 transformation in local government from being the central player in the development and
 459 execution of policy and delivery of public goods to being what Cochrane (1993) refers to as the
 460 'strategic enabler'. This strategic enabling in local government amount to the truncation of its direct
 461 policy formulation functions towards a supportive or service role, which will reducing the power
 462 of the local government functionaries. The second challenge relates to the nature of local

463 democratic processes. This borders on the undemocratic transfer of powers and policy making
464 and implementation functions to some unelected group. This also brings to mind the insidious role
465 of godfathers in Nigerian politics. Thirdly, the joint account framework that has been hijacked by
466 the state will likely hinder the success of the local governance. Impactful programmes will be
467 hampered by lack of financial resources from the local government which is expected to provide the
468 larger percentage of the resources (Joseph, 2014).

469 It has well been observed that the Nigerian decentralization policies were either very old or based
470 on old concepts of governance. They are detailed in terms of political rights and responsibilities,
471 governance and power devolution, financial and resources stratification. But most of them did not
472 include organization management, service provision and most especially data management both
473 spatial and non spatial. Such is the case of the 1976 Local Government Policy in Nigeria. Local
474 governments in Nigeria are considerably weakened in their functional profile not only by financial
475 constraints but also by constitutional arrangement, which left the control of local authority in the
476 hands of States. This has really affected functional performance in public service delivery at local
477 level. Decision-making processes are not transparent, while accountability and control has also
478 diminished. Thus, the three tiers of government- federal, state and local- as identified by the 1999
479 constitution of the Federal Republic of Nigeria is a mere recognition on paper as far as Local
480 Government administration is concerned in Nigeria. Aside from this, over the years certain
481 factors have been identified as hampering effective and efficient service delivery by local
482 governance in Nigeria (Okojie, 2009).

483 Another area of Local government autonomy has to do with the area of finance. The problem here
484 is that State governors are fond of taking over their financial allocation and taxes, the development
485 that has resulted in inadequate funding of this tier of government. The Constitution empowers the
486 State to scrutinize and approve Local government budgets, and expenditure through the State House
487 of Assembly, States have been exercising arbitrary and undue control over Local government
488 finance through the establishment of the State Local government Joint Account. The issue of State
489 Local government Joint Account has been a thorny issue in Local government State relationship in
490 the Fourth Republic. This situation also brought to the fore the question of Local government
491 autonomy. The experience with many Local government areas was that their states starve them of
492 the statutory grant thus denying them of rendering essential services as required (Asaju, 2010).

493 Apart from the autonomy question, another major challenge is lack of democratically elected local
494 leaders at the grassroots. In Nigeria, the Governor of a State may refuse to conduct Local
495 Government elections, but instead choose to rule local governments with appointed administrators,
496 most of whom are party loyalists, friends and relations thereby turning the entire process of local
497 governments into irrelevance schemes of things (Ukonga 2012: 4). This same view was also
498 corroborated by Khaleel quoted in John (2012: para 2) when he observed thus:

499 There is no any state in Nigeria today where one form of illegality or the other is not committed with
500 funds of local government, through over deduction of primary school teacher's salary, spurious
501 state/local government joint account project, sponsoring of elections, taking over the statutory
502 functions of local government and handling them over to cronies and consultants, non-payments of

503 pensioners and non-utilization of training fund despite the mandatory deduction of stipulated
504 percentages for these purposes... nine states out of the 36 states of the federation have elected
505 representatives running the affairs of their local governments. This is central to the whole problem
506 because it is by planting stooges called caretaker committee, who neither have the mandate of the
507 people nor the moral strength to resist the excruciating control of the state government that
508 perpetuates the rot... In Imo State, local government workers embark on series of industrial actions to
509 get their accumulated salaries paid, while their five years arrears of all statutory allowances are fast
510 becoming bad debt. The drive to maximally control the local government councils is taking another
511 dimension now, with senior officers in the councils, who are Directors of Administration, Finance and
512 others, being removed or deployed while lesser officers who are not qualified for such positions are
513 appointed to replace them... In Lagos State all manners of gazette, policies and laws are being
514 produced on daily basis with intention of taking over the collection of revenue from council's staff. In
515 Plateau State, staff of local government are being deployed and restricted to serve only in the local
516 government of their origin.

517 However, the implication of this according to Ajibulu (2011: 3) is that local government is now
518 considered as an extension of state's ministry. The inherent nature of this problem has caused
519 subservience, a situation where local government waits for the next directives from states aobject of
520 control and directives.

521 Another major challenge is inadequate finance. Finance is the bedrock of any organization. Aside
522 from the fact that statutory allocations and grants from the federal and state governments to
523 councils are inadequate, the problem is exacerbated by the low revenue generation capacity of the
524 council. Associated with this problem is also exacerbated by frequent sundry deductions by the
525 federal and state governments from their monthly allocations. Worst still is failure of most state
526 governments to fulfill their monthly statutory obligations to local government by outright refusal to
527 remit 10% internally generated revenue accrued to the state monthly. In some situations, it has
528 become so bad that many local councils cannot pay staff salaries not to talk about basic need
529 provisions.

530 Absence/undeveloped revenue sources is yet another challenge. Where sources of revenue to local
531 council are even viable, poor attitude to work by revenue agents hindered proper collection of
532 revenue notably laziness at their revenue point. Worth mentioning too is insincerity by some
533 council functionaries. Some revenue agents collect revenue without remitting it to council's coffers.
534 While others are in the habit of putting fake claims they never incurred. All these traumatize the
535 already weak financial base of the council (Duru, 2004: 45).

536 There is also the problem of corruption. Corruption has become the order of the day in Nigeria
537 polity. Corruption has eaten deep into the fabric of Nigeria local councils. There have been glaring
538 cases of embezzlement and misappropriation of the councils' funds by the official of the council.
539 The most pathetic and painful is the sharing of federal allocation meant for the development
540 of the area by council lords and stalwarts. These unethical conduct has rendered local council
541 financially impotence, hence incapable of providing basic needs to it citizens.

542 Another major challenge that has detrimental effects on local governance is the problem of political
543 interference as most often, public policies of the councils are politicized to serve selfish

544 interests at the expense of general interest of the people. Appointments in the councils are
545 sometimes based on political patronage and party affiliation thereby creating room for mediocre and
546 nonperformance.

547 Frequent changes in council leadership or unstable political leadership in the local council are yet
548 another fundamental challenge. In many instances there have been cases of arbitrary removal of
549 local government executives. Most pathetic is the removal at will of some of the elected officials
550 who have been replaced with appointed care-taker committees and sole administrators. This
551 appointee serves the interest of those that appointed them instead of the interest of the local people.

552 There is also the problem of accountability on the part of government officials. Accountability is a
553 powerful instrument for effective and efficient administration. It prevents abuse of power on the
554 part of the chief executive and his team. Accountability ensures that the public is satisfied that the
555 government is being run efficiently and effectively. It conjures the image that the governed are not
556 being exploited by those in power. Although there are enough constitutional provisions and
557 administrative guidelines to checkmate government at local level, but such provisions have been
558 jettisoned in all ramifications as the local people no longer have confidence in their leaders
559 because of lack of accountability – especially the common practice of sharing federal
560 allocation meant for the provision of basic need to the people among council executives and their
561 patrons. This development, no doubt, has generated agitation among Nigerians, who have been
562 calling for the abrogation of local government which is seen as a conduit pipe for stealing council
563 money by few criminals. Despite being shortchanged by the state government as a result of
564 the Joint Allocation framework, the magnitude of corruption at the local government is
565 largely due to lack of political accountability. This will be solved when there is plethora of
566 stakeholders interested in the development of the local area.

567 There is also the challenge of misplacement of project priority by the local government.
568 Many of the policies and programmes initiated and implemented by the local government
569 fails to impact positively on the basic needs of the people. This is because they are mostly initiated
570 without consultation with the people. Siting of projects in areas or communities is done based on
571 political party affiliation and supports and not on the need of the people.

572 Jointly financed projects by the state and local governments are usually at behest of the state
573 government. This type of state government directed programmes may not afford the local
574 government the opportunity of having inputs in such programmes so as to benefit the local
575 communities. Again it not only adequate for projects to be conceived and implemented in
576 an area, one prominent challenge is that the people usually don't take ownership of the
577 project located in their domains. But with local governance, communities take ownership of such
578 projects, protecting them from vandalism and theft.

579 The degree of negative external influence and control of local government affairs by the higher
580 levels of government which is disgusting will be checked when there are multiple stakeholders at
581 the local level. There are instances when the state chief executive in wild display of power has
582 unconstitutionally dissolves the entire elected council's officers. Such actions subvert democratic

583 process and undermine constitutional authority at the grassroots level. The fear of the state
584 executive constrained the local government administrators to dance to the whims and caprices of
585 higher tiers of government. Local government will become stronger as it serves as a facilitator of
586 network forms of local governance. This will erase the fear of irrelevance of local government
587 institution and it been supplanted by local governance structures as it retain a significant
588 proportion of financial and other resources in the local government.

589 **Concluding Remarks**

590 Decentralization is capable of reducing poverty which can in turn result, from regional disparities,
591 in facilitating the gradual increase in development efforts and the promotion of cooperation between
592 the government and civil societies, while increasing transparency, accountability and the response
593 capacity of institutions.

594 Local Government can only be meaningfully autonomous when popular structures, organizations
595 and supportive values have been created to sustain, propagate and perpetuate fair representation,
596 constant dialogue, openness of policy making, public accountability and collective self-defense.
597 The quest for local government autonomy therefore should be related to financial viability. The
598 provisions in the Constitution that dictate the power and financial relationship between the various
599 tiers of government, especially the State and the local government are deliberate. They are made to
600 serve as checks and balances; and ensure transparency and accountability, among others. But the
601 way some states go about it, is rather more of punitive rather than corrective measure.

602 Part of the reasons for poor service delivery at local level is that, decentralization as a strategy was
603 introduced in Nigeria without thinking through its structural functional implications. Several
604 evidences suggest that the effectiveness of decentralization in service delivery depends on the
605 design of decentralization and on the institutional arrangements governing its implementation.
606 Therefore, the controversy surrounding the position of the Local Government in the 1999
607 constitution should without delay be resolved otherwise the autonomy and developmental efforts at
608 the grassroots will be in jeopardy.

609 The decentralization of functions should be matched by decentralization of revenue collection. In
610 other words, the infringement on the revenue rights of local governments by the states needs to be
611 checked. For example, state governments need to give LGAs back some sources of internal revenue
612 generation such as liquor licensing fees and water rates.

613
614 Also, if local governments are to achieve the purpose of their creation and not to waste the meager
615 resources at their disposal, there must be a definition of the boundaries or arena of operation of each
616 of them. To ensure that LG authorities can generate the resources they need to discharge their duties
617 effectively, there should be devolution of tax powers to them. Property tax and rating should be
618 made entirely an LGA responsibility. This will include the power to assess and fix rates as well as
619 collect taxes.

620

621 Local governments should be allowed not just to collect revenues from their assigned sources, but
 622 also to prepare, discuss and approve their annual budgets. The state control of such processes,
 623 facilitated by Section 7(i) of the constitution, needs to be reviewed in favour of allocating more
 624 resources to local governments – especially bearing in mind their closeness to the people.

625

626

627 **References**

628 Aborisade, S. (2015). Constitution review: 20 states reject LG autonomy. *The Punch Newspaper*,
 629 Wednesday, February 18, 2015: 1-2

630 Adeyemo, D.O. (2005). Local Government Autonomy in Nigeria: A Historical Perspective. *Journal*
 631 *of Social Sciences*, 10(2): 77-87

632 Ajibulu, E. (2011). Local Autonomy: Plausible Panacea to Grassroots Challenges. Accessed from
 633 <http://www.thenigerianvoice.com/nvnews/69833/1/lg-autonomy->

634 Akpan, F. & Ekanem, O. (2013). The Politics of Local Government Autonomy in Nigeria
 635 Reloaded. *European Scientific Journal December*, 9(35): 193-205

636 Aldridge, R. and Stoker, G. (2002). *Advancing a New Public Service Ethos, New Local Government*
 637 *Network*. May, London: NLGN

638 Altmann, J., Cariño, L., Flaman, R. Kulesa, M. & Schulz, I. (2000). *The UNDP Role in*
 639 *Decentralization and Local Governance: A Joint UNDP–Government of Germany*
 640 *Evaluation*. New York: Evaluation Office United Nations Development Programme

641 Amujiri, B.A. (2011). Public Private Partnership Approach in Execution of Government
 642 Development Projects at the Local Government Areas in A. D. Nkamnebe et al (eds)
 643 *Managing Public Private Partnership for Africa's Prosperity*. Nimo: Rex Charles and Patrick
 644 Ltd.

645 Antwi-Boasiako, K.B. (2010). Public administration: Local government and decentralization in
 646 Ghana. *Journal of African Studies and Development*, 2(7): 166-175

647 Asaju, K. (2010). Local Government Autonomy in Nigeria: Politics and Challenges of the 1999
 648 Constitution. *International Journal of Advanced Legal Studies and Governance*, 1(1): 98-113

649 Awa, E.O. (1981). The Theory of Local Government. *Quarterly Journal of Administration*, 15(1) &
 650 2, October/January.

651 Ayee, J.R.A. (2008). The Balance Sheet of Decentralization in Ghana, In Saito, F. (ed.)
 652 *Foundations for Local Governance: Decentralization in Comparative Perspective*. Uganda:
 653 Physica-Verlag Publisher: 223-258

654 CBN (2000). The Changing Structure of the Nigerian Economy and Implications for Development,
 655 Table 8.1: 158.

656 Ekpe, A. N. (2006). *The Substance of Local Government Administration in Nigeria (Theory and*
 657 *Practice)*. Lagos: Asbot.

658 Ekpo, A.H. (2008). *Decentralization and Service Delivery: A Framework*. Nairobi: African
 659 Economic Research Consortium (AERC).

660 Ekwueme, A.I. (2003). Federalism: The Future of Decentralizing States? The Nigerian Experience.
 661 In: J. Alex B. Brillantes, Simeon A. Ilago, Eden V Santiago, Bootes P. Esden (Editor), 2nd
 662 *International Conference on Decentralization*. Center for Local and Regional Governance
 663 (CLRG), Philippines: 171-188.

- 664 Emezi Cleus 1984. Local Government in Historical Perspective. *Nigerian Journal of Public*
665 *Administration and Local Government*, 2(2): 50.
- 666 Eminue, O. (1999). UNDPs Nigeria 4th Country Programme 1992–1996 Conceptual and
667 Methodological Considerations. *South-South Journal of Culture and Development*, (1): 20.
- 668 Enemuo, F. (1999). Decentralization and Local Government: Models, Principals and Purpose. In:
669 Anifowose, R. & Enemuo, F. (eds). *Elements of Politics*. Lagos: Mathuouse Press Ltd:311-326.
- 670 Faguet, J.P. (2008). Decentralization's Effect on Public Investment: Evidence and Policy
671 Lessons from Bolivia and Colombia. *J. Development Studies*, 44(8): 1100-1121.
- 672 Faguet, J.P. (1997). *Decentralization and Local Government Performance: A Report- Technical*
673 *Consultation on Decentralization*. FAO, Rome 16-18 December.
- 674 Federal Government of Nigeria (1976). Constitution of Federal Republic of Nigeria. Lagos: Federal
675 Government Press.
- 676 Hommes R (1995). *Conflicts and Dilemmas of Decentralization*. The World Bank Research
677 Observer: 295-316.
- 678 Ibok, E. and Tom, E. (2010). *Introduction to Local Government Administration in Nigeria:*
679 *Contemporar y Issues*. Nigeria: Edimson.
- 680 John, M. (2012). NULGE Seeks LG Autonomy in Constitution Amendment. Accessed from
681 http://www.leadership.ng/nga/articles/26806/2012/06/nugle_seeks
- 682 Joseph, I.O. (2014). Decentralization, Local Governance and Public Goods Delivery in Nigeria.
683 *International Journal of Public Administration and Management Research (IJPAMR)*,
684 2(2):48-55
- 685 Kato, D. (1997). Uganda Experience in the use of Service Delivery Surveys. *Anti Corruption*
686 *Conference*. Processed.
- 687 Khalil, S. & Salihu, A.A. (2011). Modeling Local Government System in Nigeria. *Kuwait Chapter*
688 *of Arabian Journal of Business and Management Review*, 1(1): 136 – 154
- 689 Laksono PM, Topatimasang R (2003). *We Were All Wrong: The Seeds of Peace in the Kei*
690 *Archipelago*. Tual Indonesia: Nen Mas II.
- 691 Lawal, T. & Abegunde O. (2010). Local Government, Corruption and Democracy in Nigeria.
692 *Journal of Sustainable Development in Africa*, 12(5): 227-235
- 693 Mwangi, K. & P. Meagher, Eds. (2005). *Devolution and Development: Prospects in Decentralizing*
694 *Societies*. Asgate.
- 695 Obwona, M. et al. (2000). *Fiscal Decentralization and Sub- National Government Finance in*
696 *Relation to Infrastructure and Service Provision in Uganda*. Processed.
- 697 Ogundele, O. A. & Somefun, O.S. (2008). SDI: Prospects and Challenges for Federal State
698 Developing Countries (Case of Nigeria). *The International Archives of the Photogrammetry,*
699 *Remote Sensing and Spatial Information Sciences*, 37(B4): 31-38
- 700 Okojie, C. (2009). *Decentralization and Public Service Delivery in Nigeria*. Abuja: International
701 Food Policy Research Institute
- 702 Olowu D. & Wunsch, J.S. (2004). *Local Governance in Africa: the Challenges of Democratic*
703 *Decentralization*. Boulder, CO.: Lynne Rienner.
- 704 Olowu, D. (1986). A Decade of Local Government Reform in Nigeria: 1976-1986. *International*
705 *Review of Administrative Sciences*, 9(52): 287-299.
- 706 Olowu, D. (1990), Achievements and Problems of Federal and State Transfers to Local
707 Governments in Nigeria since Independence in Adamolekun, L. Robert, R. Laleye, M. Eds.
708 *Decentralization Policies and Socio-Economic in Sub-Saharan Africa*. Washington:
709 Economic Development Institute: 116-156.

- 710 Ostrom, V. (1989). *The Intellectual Crisis in American Public Administration*. Tuscaloosa:
711 University of Alabama Press.
- 712 Permana, N.A. (2002). The Revitalization of Adat Councils for Conflict resolution as Part of
713 Regional Autonomy: A Case study of Bangka Island. *Anthropologi Indonesia*, 26(68):74-
714 85.
- 715 Prud'homme, R. (1995). The Dangers of Decentralization. *The World Bank Research Observer*,
716 10(2): 201-220.
- 717 Putnam, R.D. (1993). *Making Democracy Work: Civic Traditions in Modern Italy*. Princeton:
718 Princeton University Press.
- 719 Rondelli, D and G. Cheema (1983). *Decentralization and Development*. London: SAGE
720 Publications.
- 721 Rondinelli, D. (1981). Government Decentralization in Comparative Perspective: Theory and
722 Practice in Developing Countries. *International Review of Administrative Sciences*, 47-137.
- 723 Rossiter, C. (1961). *The Federalist Papers*. New York: Penguin Books.
- 724 Rousseau, J.J. (1762). *The Social contract*, edited by Frederick Watkins (1986), Madison:
725 University of Wisconsin Press.
- 726 Rousseau, J.J. (1772). *Considerations on the Government of Poland and its Proposed Reformation*,
727 by Frederick W (1986). Madison: University of Wisconsin Press.
- 728 Saito, F. (2000). Decentralization for participatory Democracy in Uganda: Limitations and
729 Prospects. *Journal of Intercultural Communication*, 10.
- 730 Scot-Herridge, R. (2002). *Decentralization: Does it Deliver Good Governance and Improved
731 Services? The Experience of Uganda*. Coventry University Otta: African Studies Centre
- 732 Shah, A. (2006). A Comparative Institutional Framework for Responsive, Responsible, and
733 Accountable Local, in Shah, A. (ed.) *Public Sector Governance and Accountability Series:
734 Local Governance in Industrial Countries*. Washington, DC: The World Bank
- 735 Skelcher, C. (1998). *The Appointed State: Quasi-Governmental Organizations and Democracy*.
736 Buckingham: Open University Press.
- 737 Stigler, G. (1957). The Tenable Range of Functions of Local Government, in *Federal Expenditure
738 Policy for Economic Growth and Stability*, ed. Joint Economic Committee, Subcommittee on
739 Fiscal Policy, U.S. Congress, 213–19. Washington, DC: U.S. Government Printing Office.
- 740 Stone, D. (1997). *Policy Paradox: The Art of Political Decision Making*. New York: W.W. Norton
741 and Company.
- 742 Tanzi, V. (1995). *Fiscal Federalism and Decentralization: A Review of Some Efficiency and
743 Macroeconomic Aspects*. The World Bank Res. Observer: 295-316.
- 744 Tukahebwa, G.B. (1998). The Role of District Councils in Decentralization, in Nsibambi, A. (ed)
745 *Decentralization And Civil Society in Uganda: The Quest for Good Governance*. Kampala:
746 Fountain Publishers.
- 747 Ukonga, F. (2012). Federating Units of Nigeria: States Vs Local Government Areas and other
748 Matters: Nigeria Constitutional Review, Frank Ukonga Lecture 17. Accessed from
749 <http://nationalpeoplesnews2.blogspot.com/2012/11/frank-ukonga-lectu...>
- 750 Werlin HH (2003). Poor Nations, Rich Nations: A Theory of Governance. *Public Administration
751 Review*, 63(3): 329-342.
- 752 Wollmann, H. (2004). Local Government Reforms in Great Britain, Sweden, Germany and France:
753 Between Multi-Function and Single-Purpose Organizations. *Local Government Studies*,
754 30(4): 639-665
- 755 Wolman, H. (1990). Decentralization: What it is and why should we care. In Bennet, R.J.
756 *Decentralization: Local Governments and Markets*. London: Clarendon Press: 29-42.

- 757 World Bank (1994). *World Development Report 1994: Infrastructure for Development*. New York:
758 Oxford University Press.
759 World Bank (2005). *Development Report: A Better Investment Climate for Everyone*. Washington,
760 DC: The World Bank.